

**Jefferson County
Finance Committee Minutes
March 4, 2021**

Committee members: Jones, Richard (Chair) Kutz, Russell (Secretary)
Rinard, Amy Nelan, Conor
Jaeckel, George (Vice Chair)

1. **Call to order** – Finance Committee Chair Richard Jones called the meeting to order at 8:30 a.m.
2. **Roll call (establish a quorum)** – Finance Committee members present were Richard Jones, George Jaeckel, Russell Kutz, Conor Nelan and Amy Rinard. Additional board members present were Walt Christensen and Anita Martin. Staff in attendance were County Administrator, Ben Wehmeier; Finance Director, Marc DeVries; Assistant Finance Director, Tammy Worzalla; Financial Systems Specialist, Cindy Diestelmann; Medical Examiner, Nichol Tesch; Land and Water Conservation Director, Patricia Cicero; Corporation Counsel, Blair Ward; Communication Supervisor, Todd Lindert; Deborah Reinbold, Director of Business Development for JCEDC; Assistant Corporation Counsel, Yelena Zarwell; and Assistant Corporation Counsel, Whitney DeVoe. There were no members of the public present.
3. **Certification of compliance with the Open Meetings Law** – County Administrator Wehmeier certified compliance with the Open Meetings Law.
4. **Approval of the agenda** – The agenda was approved.
5. **Approval of Finance Committee minutes for January 7, 2021, January 14, 2021 and February 12, 2021 and Joint Executive, Finance, and Building and Grounds Committee minutes for February 19, 2021-** A motion was made by Rinard/Nelan to approve the minutes for January 7, 2021, January 14, 2021 and February 12, 2021 and Joint Executive, Finance, and Building and Grounds Committee minutes for February 19, 2021. The motion passed 5-0.
6. **Communications** – Supervisor Jones read into the record correspondence from Jennifer Quimby, Mayor of Waterloo, Wisconsin regarding the use of a tax foreclosed property that Jefferson County had sold to the City of Waterloo. County Administrator Wehmeier read into the record correspondence from the Rebecca LeMire, City Manager of Fort Atkinson regarding a project funded by the CDBG CLOSE grant that came from Jefferson County’s closeout of its Revolving Loan Fund program.
7. **Public Comment** – None.
8. **Discussion with counsel from Wisconsin Municipal Mutual Insurance Company (WMMIC)** – No action was taken.
9. **Discussion and possible action on determining disposition of foreclosed properties, setting minimum bids for the sale of foreclosed properties, and considering offers to purchase on foreclosed properties** – No action was taken.

- 10. Convene in closed session pursuant to section 19.85 (1)(e) Wis. Stats. for deliberating or negotiating the purchase of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session, for the purpose of discussion and possible action on setting minimum bids, selling and considering offers to purchase on tax foreclosed properties and other county owned properties and pursuant to section 19.85 (1)(g) Wis. Stats. to confer with legal counsel concerning strategy to be adopted by Jefferson County with respect to litigation in which it is or is likely to become involved for the purpose of discussion and possible action on claims against Jefferson County – Motion by Jones/Rinard to convene into closed session. Roll call vote, the motion passed 5-0.**
- 11. Reconvene in open session for action on closed session items if necessary – Motion by Jaeckel/Nelan to convene into open session. The motion passed 5-0.**
- 12. Discussion and possible action on amending the 2021 Land and Water Conservation Department budget –** Land and Water Conservation Director Cicero explained that Jefferson County has received \$20,777 in funding from multi-discharger variance fees. The amount is intended to be used to develop plans that reduce phosphorus non-point sources. Cicero is requesting to increase budgeted revenue and expenses for the receipt and use of these fees in the 2021 budget. Motion by Jaeckel/Rinard to approve the resolution and forward to the County Board of Supervisors. The motion passed 5-0.
- 13. Discussion and possible action on increasing the cremation permit fee in the Medical Examiner’s office –** Medical Examiner Tesch explained that statute allows counties to increase cremation permit fees by the CPI index for the previous year, which is not known when the budget is adopted. Tesch is requesting that the Committee approve an increase in cremation permit fees of \$2 from \$208 to \$210. Tesch asked if it was necessary for the Committee and/or Board to approve fee increases. Corporation Counsel Ward responded that while he is not aware that the fee increases require approval by Committee or Board under current statute, for purposes of transparency he recommends continuing this practice. Motion by Jones/Jaekel to approve the increase in cremation permit fee by \$2 from \$208 to \$210 and forward the resolution to the County Board of Supervisors. The motion passed 5-0.
- 14. Discussion and possible action on claims against Jefferson County –** Motion by Jaeckel/Rinard to deny the claim from John Ebbott for mailbox damage and forward the resolution to the Board of Supervisors. The motion passed 5-0.
- 15. Discussion and possible action on awarding bid for shelter structures for 911 telecommunications infrastructure upgrade –** Communications Supervisor Lindert explained that the civil work for the 911 telecommunications upgrade includes shelters at the new tower sites that will house sensitive equipment. This project was put out to bid and he is recommending awarding the contract to the lowest bidder, Thermobond in the amount of \$330,950. The project will be funded by the proceeds of the Series 2020A bonds issued in March of 2020. Motion by Rinard/Jaekel to award the bid for tower shelters to Thermobond in the amount of \$330,950 and forward the resolution to the board of Supervisors. The motion passed 5-0.
- 16. Discussion and possible action on authorizing year-end requests to carry over funds for fiscal year 2020 –** Wehmeier and DeVries reviewed the year-end results. Results were initially expected to be unfavorable at the onset of the COVID-19 pandemic. However, because of decreased expenses

from the Fiscal First Aid plan that was executed in May and June of 2020, CARES funding, favorable sales tax collections (above budget), and an uptick in real estate activity that brought higher than expected transfer tax and recording fees to the Register of Deeds office, as well as favorable results in the Human Services department due to increased insurance billings and WIMCR settlement, the County is closing its fiscal year with a healthy surplus. Wehmeier explained the proposed uses of this surplus which mainly includes establishing reserves for future unknowns surrounding county facilities, COVID response, and implementation of the comprehensive plan as well as a proposal to reinstate the step program into the compensation plan, and a mid-year COLA adjustment of 1%. The reserves are proposed to be budgeted in the contingency lines so that authorization from the Finance Committee would be required to use these amounts. Also, the proposed resolution includes language that requires the County Administrator and Finance Department to report on unexpended bond amounts in the Capital Projects Fund. Wehmeier then explained the carryforward requests and fielded questions from the Committee. Motion by Rinard/Jaeckel to approve the carryforward requests, step increases and mid-year COLA and forward the resolution to the Board of Supervisors. The motion passed 5-0.

- 17. Discussion and possible action on authorizing year-end budget adjustments for fiscal year 2020 –** Wehmeier and DeVries explained the proposed budget adjustments. Most of the adjustments reflect the activity arising from the CARES grants received during 2020. Motion by Kutz/Jaeckel to approve the budget adjustments and forward the resolution to the Board of Supervisors. The motion passed 5-0.
- 18. Discussion and possible action on 2021 projections of budget vs. actual revenues and expenditures –** DeVries explained that presenting the year end results kicks off the closing process for 2020 and that once the Board acts on the carryforward amounts, 2020 will close in Munis and the Finance Department will begin preparing for the annual audit. January and February of 2021 are expected to close the third week of March and by the next meeting the Committee will be able to review those two months. In the meantime, there are no immediate concerns with 2021 results. No action was taken.
- 19. Review of the financial statements and department update for December 2020 - Finance Department –** No action taken.
- 20. Review of the financial statements and department update for December 2020 - Treasurers Department –** No action taken.
- 21. Review of the financial statements and department update for December 2020 - Child Support Department -** No action taken.
- 22. Update on contingency fund balance -** The balance of the 2020 contingency funds before action taken at this meeting is \$527,534. The balance of the 2021 contingency funds is \$508,579. There are currently no contingency funds budgeted in the other contingency line for 2020, and the vested benefits balance is \$300,000. For 2021, before action taken at this meeting, other contingency is budgeted at \$105,960 in anticipation of further unfunded COVID-19 related expenses, and vested benefits balance is \$300,000.
- 23. Discussion of funding for projects related to the new Highway Facilities and sale of old Highway Facilities.** Wehmeier updated the Committee on the progress of the old highway site.

24. Set future meeting schedule, next meeting date, and possible agenda items – The next meeting is scheduled for April 8, 2021 at 8:30 a.m. So that the Committee can convene prior to the monthly board meetings, future Finance Committee meetings will be held the first Thursday of the month instead of the second Thursday of the month except for April, since the April Board meeting occurs on the third week of the month.

25. Review of Invoices - After review of the invoices, a motion was made by Jaeckel/Rinard to approve the payment of invoices totaling \$10,813,037.60. The motion passed 5-0.

26. Adjourn – A motion was made by Jaeckel/Rinard to adjourn at 10:48 a.m. The motion passed 5-0.

Respectfully submitted,

Russell Kutz, Secretary
Finance Committee
Jefferson County
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