

Finance Committee Agenda
Jefferson County
Jefferson County Courthouse
311 S. Center Avenue, Room 205
Jefferson, WI 53549

Date: Thursday March 3, 2022

Time: 11:00 a.m.

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

1. Call to order
2. Roll call (establish a quorum)
3. Certification of compliance with the Open Meetings Law
4. Approval of the agenda
5. Approval of Finance Committee minutes for February 3, 2022
6. Communications
7. Discussion and possible action on Resolution to Request State to Revise the Current Real Estate Transfer Fees Revenue Sharing Formula
8. Discussion and possible action on increasing fees in the Land & Water Conservation Department
9. Discussion and possible action on property at 302 S Center Ave, City of Jefferson
10. Public comment Members of the public who wish to address the Committee on specific agenda items must register their request at this time)
11. Discussion and possible action on determining the disposition of foreclosed properties, setting minimum bids for the sale of foreclosed properties and considering offers to purchase on foreclosed properties
12. 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
13. Reconvene in open session for action on closed session items if necessary
14. Update on contingency fund balance
15. Discussion of funding for projects related to the new highway facilities and sale of old highway facilities
16. Set future meeting schedule, next meeting date, and possible agenda items
17. Review of invoices
18. Adjourn

Next scheduled meetings: Thursday, April 7, 2022 (Regular Meeting)
 Thursday, May 12, 2022 (Regular Meeting)
 Tuesday, June 14, 2022(Regular Meeting)
 Thursday, July 7, 2022 (Regular Meeting)

Register in advance for this meeting:

[https://zoom.us/meeting/register/tJMocuCvpj4vHdbpKQyglAcWm_rKSxeOauzu](https://zoom.us/join/zoom/register/tJMocuCvpj4vHdbpKQyglAcWm_rKSxeOauzu)

After registering, you will receive a confirmation email containing information about joining the meeting.

A Quorum of any Jefferson County Committee, Board, Commission or other body, including the Jefferson County Board of Supervisors, may be present at this meeting.

Individuals requiring special accommodations for attendance at the meeting should contact the County Administrator 24 hours prior to the meeting at 920-674-7101 so appropriate arrangements can be made.

**Jefferson County
Finance Committee Minutes
February 3, 2022**

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, Amy Rinard, George Jaeckel, Russell Kutz, and Conor Nelan. Other supervisors in attendance were Anita Martin and Walt Christensen. Staff in attendance were County Administrator, Ben Wehmeier; Finance Director, Marc DeVries; Assistant Finance Director, Tammy Worzalla; Financial Systems Specialist, Cindy Diestelmann; Corporation Counsel, Blair Ward; and Paralegal, Sarana Stolar. 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 6, 2022** - A motion was made by Jaeckel/Rinard to approve the minutes for January 6, 2022. The motion passed 5-0.
6. **Communications** – None.
7. **Public Comment** – None.
8. **Discussion and possible action on 2023 budget calendar** – Motion by Jaeckel/Kutz to approve the 2023 budget calendar. The motion passed 5-0.
9. **Discussion and possible action on contingency transfer to MIS for multi-factor authentication** – County Administrator Wehmeier explained to the Committee that our cyber insurance carrier strongly recommends implementing county-wide multi-factor authentication on all network-based applications. The cost of this implementation is \$20,000 and is currently not budgeted. Motion by Rinard/Jaekel to transfer \$20,000 from Contingency to the Management Information Services Department for implementation of multi-factor authentication. The motion passed 5-0.
10. **Discussion and possible action on contingency transfer to County Board for Literacy Council** – Wehmeier explained that the Literacy Council provides essential services to the County Jail and Human Services. The Chief Executive Officer is retiring, and the Council is concerned about recruiting the next CEO. Wehmeier explained that the Council is seeking a \$10,000 contribution from the County to provide a recruitment incentive to hire their next CEO. Motion by Rinard/Nelan to approve a contingency transfer to the Board of Supervisors in the amount of \$10,000 for the Literacy Council. The motion passed 5-0.

- 11. Discussion and possible action on repurposing of property at 302 S Center Avenue** – Wehmeier explained that there has been no movement on this yet. The committee tabled the item until the next meeting.
- 12. Discussion and possible action on revised American Rescue Plan Act (ARPA) guidance and projects** – Finance Director DeVries briefed the committee on the status of the ARPA funding, and also explained that the Finance Department was in the process of closing the 2021 fiscal year. Currently, results look very favorable. Wehmeier explained that new guidance had been issued on ARPA which would allow the County to claim up to \$10 million in the Lost Revenue category. A discussion on carryforward amounts and potential repurposing of ARPA funding, given the current status of the pandemic and changes in ARPA guidance, is scheduled for the March Finance Committee meeting. No action was taken.
- 13. Discussion on Flood Mitigation project** – The committee tabled this item until the next meeting. No action was taken.
- 14. Discussion and possible action on determining the 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.
- 15. 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** – The Committee voted by roll call to convene into closed session. The motion passed 5-0.
- 16. Reconvene in open session for action on closed session items if necessary** – Motion by Jones/Jaeckel to reconvene to open session. The motion passed 5-0. Motion by Jones/Jaeckel to decline to pay Mr. Hall for replacement of the furnace at the property located at W7730 Lamp Road in Koshkonong, which is owned by the County under an agreement to lease to Mr. Hall until Mr. Hall satisfies his delinquent property tax, interest and penalty obligation. The motion passed 4-0 with Nelan abstaining. Motion by Jones/Jaeckel to direct Corporation Counsel to negotiate all 2017, 2018, and 2019 by November of 2022 delinquent taxes with the former property owner of 615 South Street in Watertown. The motion passed 5-0. Motion by Jones/Jaeckel to decline the offer to purchase the land at the former location of the County Highway Shop. The motion passed 5-0.
- 17. Discussion and possible action on 2021 projections of budget vs. actual revenues and expenditures** – No action was taken.
- 18. Review of the financial statements and department update for October 2021 - Finance Department** – No action was taken.

- 19. Review of the financial statements and department update for October 2021 - Treasurers Department** – No action was taken.
- 20. Review of the financial statements and department update for October 2021 - Child Support Department** - No action was taken.
- 21. Update on contingency fund balance** – The final balance of the 2021 general contingency is \$187,948, the balance of other contingency is \$3,481,960 and the vested benefit balance is \$300,000. Before any action taken at this meeting, the balance of the 2022 contingency funds is \$490,000. The other contingency balance is \$250,000, and the vested benefits balance is \$300,000.
- 22. 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.
- 23. Set future meeting schedule, next meeting date, and possible agenda items** – The next meeting is scheduled for March 3, 2022 at 8:30 a.m. Agenda items include ARPA update/revised ARPA guidance, 2023 budget process and calendar, and update on Flood Mitigation project.
- 24. Review of Invoices** - After review of the invoices, a motion was made by Jaeckel/Nelan to approve the payment of invoices totaling \$5,165,051.36. The motion passed 5-0.
- 25. Adjourn** – A motion was made by Jaeckel/Kutz to adjourn at 11:50 a.m. The motion passed 5-0.

Respectfully submitted,

Russell Kutz, Secretary
Finance Committee
Jefferson County
/mad

Marc DeVries

From: Staci Hoffman
Sent: Wednesday, February 23, 2022 11:33 AM
To: Benjamin Wehmeier; Marc DeVries
Subject: Vilas County Resolution for Real Estate Transfer Fees
Attachments: Res 2022-15 Urge State to amend Transfer Fee formula .pdf

Importance: High

Good Morning,

Just as an FYI, Vilas County is doing a resolution to get more of the real estate transfer fees. In 1981 the state changed from a 50/50 split to a 80/20 split – of course the state received the 80%. 😊

WCA asked me about it last week, I did share with them that had the state kept the 50/50 split, Jefferson County would have made an additional \$2 million. I am not sure if you would like to share this resolution with the finance committee or not, but I thought I would let you know about it.

WI Real Estate Transfer Fee Revenue - Jefferson County 5 Year Comparison

		Old		Current	
		State Share 50%	County Share 50%	State Share 80%	County Share 20%
2017	\$ 1,167,534.30	\$ 583,767.15	\$ 583,767.15	\$ 934,027.44	\$ 233,506.86
2018	\$ 1,237,672.20	\$ 618,836.10	\$ 618,836.10	\$ 990,137.76	\$ 247,534.44
2019	\$ 1,337,112.78	\$ 668,556.39	\$ 668,556.39	\$ 1,069,690.22	\$ 267,422.56
2020	\$ 1,407,246.94	\$ 703,623.47	\$ 703,623.47	\$ 1,125,797.55	\$ 281,449.39
2021	\$ 1,772,852.40	\$ 886,426.20	\$ 886,426.20	\$ 1,418,281.92	\$ 354,570.48
		\$ 3,461,209.31	\$ 3,461,209.31	\$ 5,537,934.90	\$ 1,384,483.72

Revenue Loss to County

\$ (2,076,725.59)

Thanks,

Staci M. Hoffman, CPM
Jefferson County Register of Deeds
311 S. Center Ave, Room 102

RESOLUTION 2022 - 15

Re: Request State to Revise the Current Real Estate Transfer Fees Revenue Sharing Formula

WHEREAS, the collection by counties of a real estate transfer fee was mandated by the State of Wisconsin in 1969, and included a requirement that counties remit 50% of all transfer fees collected to the State; and

WHEREAS, in 1981 the State arbitrarily changed the transfer fee formula to now require counties to remit to the State 80% of all transfer fees collected; and

WHEREAS, the County through the Register of Deeds office assumes the annual operating costs of recording all real estate transfers occurring in Vilas County, including the collection of real estate transfer fees; and

WHEREAS, in 2021 Vilas County collected \$1,576,841 in real estate transfer fees with the County's 20% retained share totaling \$315,368, and was required to remit 80% or \$1,261,473 to the State; and

WHEREAS, Vilas County real estate transfer fee collections as averaged over the past five years totaled \$5,208,810 of which the County retained \$1,041,762; and over that same period \$4,167,048 was remitted to the State; and

WHEREAS, in 2021 the State of Wisconsin has built up a budget surplus of approximately \$2.5 billion dollars, while many Wisconsin counties continue to struggle financially due to the ever-increasing costs of providing county government services in an inflationary economy, coupled with the financial restrictions imposed by State mandated levy limits; and

WHEREAS, in an effort to financially assist all Wisconsin Counties, Vilas County requests that the State of Wisconsin return the real estate transfer fee share formula to again allow Wisconsin Counties to retain 50% of all total real estate transfer fees collected, with 50% to be remitted to the State.

NOW, THEREFORE, BE IT RESOLVED by the Vilas County Board of Supervisors in session this 22nd day of February, 2022 that we hereby request that the State of Wisconsin revise the real estate transfer fee share formula to again allow Wisconsin Counties to retain 50% of all real estate transfer fees collected, with 50% to be remitted to the State.

BE IT FURTHER RESOLVED, that a copy of this resolution is sent to Governor Tony Evers, all members of the State Legislature representing Vilas County, the Wisconsin Counties Association and all other Wisconsin Counties.

SUBMITTED BY: Finance & Budget Committee

s/ Ron De Bruyne, Chair

Holly Tomlanovich, Vice-Chair

s/ Jerry Burkett

s/ Michael Cady

s/ Ron Kressin

**Jefferson County
Contingency Fund
For the Year Ended December 31, 2022**

Ledger Date	Description	General (599900)	Other (599908)	Vested Benefits (599909)	Authority
1-Jan-22	Tax Levy	500,000.00	250,000.00	300,000.00	
6-Jan-22	Administration - codification of County ordinances	(10,000.00)			
3-Feb-22	MIS - multi-factor authentication	(20,000.00)			
3-Feb-22	Literacy Council	(10,000.00)			
Total amount available		460,000.00	250,000.00	300,000.00	
Net		460,000.00	250,000.00	300,000.00	