



# Memorandum

**TO:** Walworth County Finance Committee  
**FROM:** Jessica Conley, Finance Director *JC*  
**DATE:** July 20, 2022  
**SUBJECT:** Additional July Finance Committee Handouts for Current Agenda Topics

Finance

Jessica M. Conley, CPA  
Finance Director

The following additional information and handouts relate to current topics on your July Finance Committee agenda.

Consent Items/Reports C.1: Update on tax incremental financing districts (TIDs)  
Village of Darien has approved the TID #4 creation with a vote of 5-2 on July 18<sup>th</sup>, with no additional changes to the project plan. I have reviewed the developer agreement for NewCold received after their meeting which includes the important financial-related limits requested. The Village has also shared a letter from NewCold stating they would not be able to locate to Darien but for the existence of this TID, along with a letter of recommendation from a municipality in Idaho where NewCold has an existing facility, and an economic benefit analysis completed by an outside party.

I have not shared all of these additional documents, but the requested information is available upon request. The 2 attachments I have included is (1) Appendix B of the Developer Agreement "Formula for Commitment of NewCold Property Tax Increment" providing an overview of the tax distribution and (2) a summary of the Economic Benefit Analysis completed by Applied Economics demonstrating \$284 million of expected value will occur with the TID creation.

Additionally, Village Administrator/Clerk-Treasurer Lindsey Peterson will be virtually attending our meeting in case of questions from the Committee.

New Business H: Budget amendment, not to exceed \$22,000, utilizing ARPA funds to obtain recommendations from a professional analysis firm relative to improving EMS services countywide (Referred from Committee of the Whole)  
Based on Executive Committee's meeting recommendations, Res. No. \*\*-08/22 Establishing a 2022 Budget for a County-wide Emergency Medical Services (EMS) Study with American Rescue Plan Act Recovery Grants Funding for \$22,000 has been prepared for your consideration.

JC/ pjs

Attachments

100 W. WALWORTH ST  
PO BOX 1001  
ELKHORN, WI 53121

FINANCE

262.741.4242 TEL  
262.741.4384 FAX

ACCOUNTS PAYABLE/

PAYROLL

262.741.4333 TEL  
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### 3. New Taxes and Who Receives Them

When the Project is built, all of the taxes on the entire NewCold Property will be distributed as follows:

- A. The taxes on the current \$44,633 of Base Value will continue to be paid to the County, Village, School Board and Vocational District
- B. All of the taxes paid on Lot 2, the southern lot, will go to the Village for the TIF District.
- C. All of the taxes on Lot 1, above the Base Value, will be paid as follows:
  - a. **First** tax priority: Village receives and pays the following:
    - i. \$208,052 per year (average amount for 17 years, which equals a total of \$3.5 million) is kept by the Village to pay debt service for bond costs for the Village's \$2.3 million utility improvements
    - ii. \$150,000 paid to the County for CTH X repairs for 15 years (a total of \$2,250,000)
    - iii. \$6500 Village administrative fees each year (approximate)(a total of \$128,024)
    - iv. \$9 a year paid to the Town for 5 years as required by the annexation statute
  - b. **Second** tax priority:
    - i. A total of \$12.5 million dollars of all new taxes (about \$226,000 a year in the middle years and then up to \$3 million a year in later years) is paid to the Village which is available for other TID purposes including potentially ending TID early.
    - ii. About \$2.5 million a year out of the \$3.1 million NewCold pays each year, will come back to NewCold, but only for 15 years, and only up to a cap of \$38 million. After the 15-year period, all taxes paid by NewCold are 100% available to the Village.

**Resolution No. \*\*-08/22**

**Establishing a 2022 Budget for a County-wide Emergency Medical Services (EMS) Study with American Rescue Plan Act Recovery Grants Funding for \$22,000**

1 Moved/Sponsored by: Executive Committee and Finance Committee

2  
3 **WHEREAS**, On April 20, 2021, County Board Resolution No. 03-04/21 Accepting U.S.  
4 Department of Treasury (Treasury) American Rescue Plan Act (ARPA) State and Local  
5 Coronavirus Fiscal Recovery Funds (SLFRF) allocation provided the County framework to  
6 allow the County to accept and begin to plan for the receipt of over \$20 million in federal  
7 funding to assist the County and local economy with recovering from the pandemic; and,  
8

9 **WHEREAS**, starting with Resolution No. 31 – 11/16, Establishing a Committee to Study  
10 Delivery Options for Fire and EMS Services in Walworth County, Walworth County has  
11 identified Emergency Medical Services (EMS), a service provided by local municipalities, as a  
12 county-wide need requiring a better understanding of service delivery operations, which issue,  
13 due in part to hiring and staffing challenges, has become a more prominent concern during the  
14 pandemic; and,  
15

16 **WHEREAS**, Walworth County’s Executive Committee has directed the County Administrator  
17 to re-established the Walworth County Fire/EMS Study Advisory Committee, by identifying  
18 candidates to fill open positions, and to reconvene the Committee, which is comprised of  
19 members from local fire and EMS organizations, elected officials from municipalities in  
20 Walworth County, and representation from the County; and,  
21

22 **WHEREAS**, the Walworth County Fire/EMS Study Advisory Committee will be encouraged to  
23 complete the initial task established by the County Board and, through this budget amendment,  
24 may request of the County Administrator that a professional analysis firm be engaged relative to  
25 improving EMS services within Walworth County and may recommend a scope of services to be  
26 addressed by the study; and,  
27

28 **WHEREAS**, the County shall provide ARPA funding in the amount of \$22,000 in its budget to  
29 complete the EMS study; and,  
30

31 **WHEREAS**, the American Rescue Plan Act allows for expenditures relating to evaluating the  
32 public sector capacity to effectively deliver services; and,  
33

34 **WHEREAS**, local municipalities are currently responsible for the delivery of these services,  
35 however, ambulance service is an allowable county government service and a countywide study  
36 may provide more broadly based service provision data and operational alternatives.  
37

38 **NOW, THEREFORE, BE IT RESOLVED** that the Walworth County Board of Supervisors  
39 increases the Recovery Grants ARPA 2022 budgeted expenditures and revenues by \$22,000 to  
40 fund an EMS study with the County’s ARPA SLFRF grant funding.  
41

