

**Walworth County Board of Supervisors
Thursday, April 30, 2020 Finance Committee Meeting Minutes
Walworth County Government Center, County Board Room 114
100 W. Walworth Street, Elkhorn, Wisconsin**

Finance Director Jessica Conley called the meeting to order at 9:30 a.m.

Roll call was conducted and the following members were present either in person or by remote attendance: Supervisors Nancy Russell, Jerry Grant, Dan Kilkenny, Kathy Ingersoll, and Joseph Schaefer. A quorum was declared.

Others present, either in person or by remote attendance:

County Staff: County Administrator Mark Luberda; Finance Director Jessica Conley; Superintendent of County Institutions Elizabeth Aldred; Treasurer Val Etzel; Corporation Counsel/Director of Land Use Resource Management (LURM) Michael Cotter

Special Order of Business

a) Nominations/Election of Chair of Finance Committee

Conley accepted nominations for Chair. **Supervisor Jerry Grant made a motion, second by Supervisor Kathy Ingersoll, to nominate Supervisor Nancy Russell for Chair.** Conley asked three times for other nominations. **Supervisor Grant made a motion, second by Supervisor Joseph Schaefer, to close nominations. Motion carried 5-0. Supervisor Dan Kilkenny made a motion, second by Supervisor Schaefer to elect Supervisor Russell as Chair. Motion carried 5-0.**

b) Nominations/Election of Vice Chair of Finance Committee

Chair Russell made a motion, second by Supervisor Grant, to nominate Supervisor Kilkenny for Vice Chair. Conley asked three times for other nominations. **Supervisor Schaefer made a motion, second by Supervisor Ingersoll, to close the nominations and cast a unanimous ballot for Supervisor Kilkenny as Vice Chair. Motion carried 5-0.**

c) Role of the Finance Committee

Conley discussed the role of the Finance Committee. Details were included in the meeting packet.

Chair Russell presided over the remainder of the meeting.

On motion by Supervisor Grant, second by Supervisor Schaefer, the agenda was approved with no withdrawals.

On motion by Supervisor Grant, second by Supervisor Schaefer, the March 19, 2020 Finance Committee meeting minutes were approved.

Public Comment – There was none.

Unfinished Business – There was none.

Consent Items

Chair Nancy Russell requested that item 8A.3.a be considered separately.

Supervisor Grant made a motion, second by Supervisor Schaefer, to approve the remainder of the consent items. Motion carried 5-0.

8A, Budget Amendments

- 1) Health and Human Services
 - a) HS005 – Reflect 2020 Children’s Long Term Support (CLTS) Grant Award
 - b) HS006 – Increase budget for secure detention placements
 - c) HS007 – Increase budget for lab testing services
 - d) HS008 – Reflect additional funding for Family First Coronavirus Response Act for Home Delivered Meals
- 2) Risk Management
 - a) CC001 – Decrease budget for Insurance Paid by County
- 3) Sheriff’s Office
 - a) SH001 – Replace totaled squad

Conley noted there is not actually a deductible owed, the amount of \$10,438 was the first payment the County already received from the insurance company. She wanted to clarify the budget amendment is correct. Supervisor Schaefer inquired why the new squad isn’t put out to bid for other Ford dealers. Conley explained the County uses the State contract. **Supervisor Schaefer made a motion, second by Supervisor Grant, to approve the budget amendment. Motion carried 5-0.**

8B, Waivers of Competition

- 1) Sheriff’s Office
 - a) Maintenance Contract for 9-1-1 system

8C, Declaration of Surplus

- 1) Lakeland School request to declare pool covers and racks as surplus and for said equipment to be sold at auction
- 2) Public Works request to reverse declaration of surplus for Truck 012 and recommendation to declare Truck 013 and associated sander and plow as surplus to be sold at auction

8D, Reports

- 1) Quarterly delinquent tax report – 1st quarter 2020
- 2) Quarterly property loss report – 1st quarter 2020
- 3) Update on tax incremental financing districts (TIDs)
- 4) Out-of-state travel
 - a) Public Works
 - 1) Mike Lois and Alex Wales, Pick up refurbished paint truck, Orange City, IA

New Business

- Public Works salt inventory adjustment for the 2019-20 winter season
Conley explained salt counts are completed in April when they are at their lowest, and noted there is a small adjustment listed in the memo. **Supervisor Ingersoll made a motion, second by Supervisor Schaefer, to approve the adjustment. Motion carried 5-0.**

- Approval of Federal Emergency Management Agency (FEMA) grant related to COVID-19
Supervisor Grant made a motion, second by Supervisor Ingersoll, to approve the grant. Motion carried 5-0.

- Authorization to accept federal Coronavirus Aid, Relief, and Economic Security (CARES) funds for the Lakeland Health Care Center

Supervisor Schaefer made a motion, second by Supervisor Grant, to approve. Motion carried 5-0.

Conley noted that a second payment has been received since this memo was created. She added the County may continue to receive additional funds and so there will be possible changes in the amounts received, noting this is not the final amount. Supervisor Ingersoll asked if the money will be split between Lakeland Health Care Center (LHCC) and Health and Human Services (HHS). Superintendent of County Institutions Elizabeth Aldred said the first check was based on 2019 claims made, with a small amount of those made from HHS. She added staff is requesting to allocate the entire amount to LHCC.

- Report on 2019 donations and fundraisers

Supervisor Grant made a motion, second by Supervisor Ingersoll, to accept the report. Motion carried 5-0.

- Resolution **-05/20 Closing Fiscal Year 2019

Supervisor Grant made a motion, second by Supervisor Schaefer, to approve the resolution closing Fiscal Year 2019. Motion carried 5-0.

- Resolution **-05/20 Committing Fund Balances as of December 31, 2019

Supervisor Grant made a motion, second by Supervisor Ingersoll, to approve the resolution committing fund balances as of December 31, 2019. Motion carried 5-0.

- Resolution **-05/20 Committing Children with Disabilities Education Board Available Fund Balance

Supervisor Ingersoll made a motion, second by Supervisor Grant, to approve the resolution committing Children with Disabilities Education Board available fund balance. Motion carried 5-0.

- 2020 Calendar for 2021 budget process

Chair Russell suggested members keep the calendar throughout the year as it helps with the budget process. **Supervisor Schaefer made a motion, second by Supervisor Grant, to approve the 2020 calendar for 2021 budget process. Motion carried 5-0.**

- Discussion and possible action giving policy guidance related to 2019 Wisconsin Act 185, signed into law on April 16, 2020, allowing a County to adopt a resolution enabling taxation districts in the County to waive interest and penalties on 2020 property tax installment payments due and payable after April 1, 2020, until October 1, 2020

Treasurer Val Etzel explained the current property tax laws, including installment options. She noted this new law will only apply to 2019 property taxes that went delinquent after April 1st and must be an installment. A resolution must be passed by the County and Municipality for this to take effect. She added the State provided two settlement dates instead of one: August 20th and September 20th. Etzel explained the County would need to pass the resolution first and each municipality would need to pass a similar resolution next. Vice Chair Kilkenny inquired if there are any other qualifications necessary as to income, etc. Etzel said there are no income related requirements. She noted if all 30 municipalities within Walworth County didn't pass a similar ordinance to the County, this could be unfair to the taxpayers within those municipalities without the resolution. Discussion ensued. Supervisor Schaefer inquired if this item could be tabled in order to gather more information before making a decision. County Administrator Lubberda said that would be possible but added it would be beneficial to act in a timely manner. Lubberda

noted the resolution could be drafted to include contingencies, such as requiring uniform approval by municipalities. Etzel said another issue if this were to be passed, would be uniformity in the tax collection software. She added the concept of different penalty and interest rates within the County could be a logistical and programming nightmare. This would also require changes be made to the settlement program to add the September settlement date. Conley noted that assuming the County couldn't begin to collect payments, this could affect the County's cash flow, followed by the municipalities, special districts, and school districts as a result. She added this may require the County to change investments away from long-term investing, which could result in a potential loss to the County, especially during this volatile time in the market. Etzel said she and Conley have discussed this item thoroughly and have formulated an alternative plan. She recommends changing the County ordinance to remove the 0.5% penalty for the tax payers that are currently postponed for their 2nd installment, and if they pay between August and October, they wouldn't have to pay the penalty. Taxpayers would still need to pay the 1% interest that is required by the State, but waiving the penalty fee would hopefully provide some relief. Additionally, this option would not require any changes to software and settlements. Conley spoke in support of the alternative option. Supervisor Schaefer asked Luberda if he has heard what other Counties have done in response to this. Luberda said he is aware of two counties which have passed a resolution as allowed by the new State legislation related to this. Etzel said she is aware of 11 of 72 Counties who have decided not to pass the resolution. Luberda said the concept and initial intent to provide relief to taxpayers is a merited idea, and said he supports the suggested alternative as a possible way to provide relief in a uniform and fair manner throughout the County. Chair Russell spoke in favor of the alternative remedy. Discussion ensued and it was decided that a special Finance Committee meeting will take place prior to the May County Board meeting, time to be decided. **Supervisor Grant made a motion, second by Vice Chair Kilkenny, to hold a special Finance meeting prior to the May County Board meeting with a detailed report.** Administrator Luberda advised clarifying that the motion included directing staff to prepare an ordinance for approval of the waiver of the 0.5% penalty from August 1 to October 1 for those who were unable to pay their second installment. Russell clarified this was intended as part of her motion, which will appear as: **“directing staff to prepare an ordinance for approval of the waiver of the 0.5% penalty from August 1, 2020 to October 1, 2020 for those who were unable to pay their second installment; and to hold a special Finance Committee meeting prior to the May County Board meeting, with staff providing a detailed report.”** Motion carried 4-0, (with 1 abstaining - Schaefer).

Correspondence – There was none.

Confirmation of next meeting: The next regular meeting was confirmed for Thursday, May 21, 2020 at 9:30 a.m.

Adjournment

On motion and second by Supervisors Grant and Schaefer, Chair Russell adjourned the meeting at 10:40 a.m.