

**Walworth County Board of Supervisors  
Thursday, June 18, 2020 Finance Committee Meeting Minutes  
Walworth County Government Center, County Board Room 114  
100 W. Walworth Street, Elkhorn, Wisconsin**

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Chair Nancy Russell 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: Chair Nancy Russell, Vice Chair Dan Kilkenny, and Supervisors Jerry Grant, Kathy Ingersoll, and Joseph Schaefer. A quorum was declared.

Others present, either in person or by remote attendance:

County Board Supervisors: Supervisor Ryan Simons

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

Members of the Public: Carla Gogin, Justin Hoagland, and John Turchi, Baker Tilly Virchow Krause, LLP

**Supervisor Kathy Ingersoll made a motion, second by Vice Chair Dan Kilkenny, to withdraw Item 9.C. from the agenda, as the Public Works Committee denied the bid at their meeting. On motion by Supervisor Ingersoll, second by Vice Chair Kilkenny, the agenda was approved as amended.**

**On motion by Supervisor Jerry Grant, second by Supervisor Ingersoll, the June 9, 2020 Special Joint LHCC Board of Trustees and Finance Committee meeting minutes were approved.**

**Public Comment** – There was none.

**Unfinished Business** – There was none.

**Consent Items**

Chair Russell requested that item 8C.2. be considered separately. **Supervisor Ingersoll made a motion, second by Vice Chair Kilkenny, to approve the remainder of the consent items. Motion carried 5-0.**

**8A, Budget Amendments**

- 1) Corporation Counsel
  - a) CC003 – Increase interdepartmental revenue and expense accounts between Clerk of Courts and Child Support
- 2) Health and Human Services
  - a) HS009 – Increase revenue for the Wisconsin Home Energy Assistance Program (WHEAP) due to an increase in the 2020 contract for Crisis Services

**8B, Declaration of Surplus**

- 1) Public Works request to declare Public Works equipment as surplus and for said item to be sold at auction

**8C, Reports**

- 1) Quarterly investment report – 1<sup>st</sup> quarter 2020
- 2) Update on tax incremental financing districts (TIDs)

Finance Director Jessica Conley said staff has received notice from the State and they are comfortable with having virtual meetings for TID Joint Review Boards and she expects those meetings to be set up next month. She noted most of the TIDS have not been very active as of late. **Vice Chair Kilkenny made a motion second by Supervisor Ingersoll, to approve the report. Motion carried 5-0.**

### **New Business**

- Presentation by Baker Tilly Virchow Krause, LLC related to financial audit for fiscal year ended December 31, 2019

Conley introduced Carla Gogin, CPA Partner, to present the Annual Report, which was displayed for Committee members attending the meeting in person and remotely. Gogin recognized the County Finance Department for their preparedness and hard work related to the creation of the financial report in a virtual environment. She noted Moody's upgraded the County's rating to AAA. Gogin presented the report and noted there were no deficiencies identified. **Vice Chair Kilkenny made a motion, second by Supervisor Ingersoll, to accept the report. Motion carried 5-0.**

- Ordinance \*\*-07/20 Amending Section 30-286 of the Walworth County Code of Ordinances Relating to Children with Disabilities Education Board Credit/Debit Card and Lunch Fees  
**Supervisor Grant made a motion, second by Vice Chair Kilkenny, to approve the ordinance amending Section 30-286 of the Walworth County Code of Ordinances Relating to Children with Disabilities Education Board Credit/Debit Card and Lunch Fees. Motion carried 5-0.**

- Resolution \*\*-07/20 Authorizing CTH B (Gregory Drive to CTH H-Genoa) Intergovernmental Agreement with Village of Genoa City and Use of Road and Bridge Construction Committed Funding for County Share of Project

Per the amendment made previously, this item was withdrawn from the agenda.

- Resolution \*\*-07/20 Authorizing the Closure of Sheriff's Office Outdoor Range Remodel Project and Transferring Remaining Funds to General Fund Building and Equipment Committed Fund Balance  
**Supervisor Ingersoll made a motion, second by Vice Chair Kilkenny, to approve the resolution authorizing the Closure of Sheriff's Office Outdoor Range Remodel Project and Transferring Remaining Funds to General Fund Building and Equipment Committed Fund Balance. Motion carried 5-0.**

- Resolution \*\*-07/20 Authorizing Write Off of 2017 Personal Property Taxes Uncollectible in 2018  
**Vice Chair Kilkenny made a motion, second by Supervisor Schaefer, to approve the resolution authorizing Write Off of 2017 Personal Property Taxes Uncollectible in 2018. Motion carried 5-0.**

- In Rem Foreclosure action related to parcel P ET1100012 – Darlene Schlotterlander Corporation Counsel/Director of Land Use Resource Management (LURM) Michael Cotter said he and Treasurer Val Etzel meet annually in the spring to decide if parcels should be taken on for foreclosure. He said the County could have taken this property on two prior occasions but have not chosen to. Unfortunately, the Zoning Department has been getting more complaints from the public and that is why this property is being considered at this time. He noted the property has had zoning tickets issued from 2013-2019, with an outstanding balance of \$5324.30. Zoning has exhausted their abilities to enforce the rules and are referring the item to Corporation Counsel. Cotter said it is possible to take it under back taxes in hope someone will buy the property. The property itself is bordered by the Village of

Mukwonago so there is value in the land, but there is a large number of wrecked vehicles on the property. Cotter explained the options for the property are to 1.) Use the zoning violations against them; 2.) Do nothing; or 3.) Take the parcel on back taxes. Cotter presented drone video showing aerial footage of the property and noted the assessed value on the property is \$216,000 and approximately \$35,000 is owed in taxes. Cotter and Etzel agreed to recommend the County choose to foreclose on the property. Discussion ensued. County Administrator Mark Lubberda asked Cotter if it is possible to use the zoning enforcement to get an inspection warrant to see what is hidden underneath the trees to assess the risk potential. Cotter said that's possible and he wants to ensure the Committee understands the possible risks involved with taking the property on back taxes before he proceeds further in this process. Etzel noted this parcel has been an issue since she began as Treasurer in 2013. Chair Russell recommended Zoning Department staff attempt to find what is underneath the trees and attempt to gain more insight, along with law enforcement, either by agreement with the owners or by attempting to issue an inspection warrant. Cotter asked to have this item brought back before the Committee at the July meeting after further inspection.

- Open records request from Gary Kohlenberg related to assessment roles

Etzel said the County needs to address the fees related to electronic records, but as we have charged others for the same report this year, she feels it would be fair to wait until the 2021 fee schedule is designed to implement any changes. Cotter said he has spoken with Mr. Kohlenberg, who is very frustrated that the fee cannot be waived, but Cotter reiterated that staff cannot override County Ordinances. Etzel said she needs to do an analysis on the fees for the future. Discussion ensued.

**Supervisor Grant made a motion, second by Supervisor Ingersoll, to deny the request to waive the fee.** Discussion continued regarding the matter. Lubberda said he agrees with Etzel that she needs to reevaluate the fees. He said if, during the budget process, she does come back with the decision that the fee should be lowered, he would move the fee change forward immediately, rather than waiting until the 2021 budget year. **Supervisor Grant made a motion to call a point of order to call the question. No second was made. The original motion was voted on and failed 1-4.** No further motions were offered and the Committee advised Etzel to look further into the fees related to electronic records requests.

- Update on COVID-19 Effects on County revenues and expenses

Conley asked if the Committee had any questions or concerns over the report that has been distributed with the Report and Update weekly and none were noted. Chair Russell said a report with an overview would be acceptable to her. Vice Chair Kilkenny said he would like to remain being kept informed without creating more work for finance staff. He said the reports have given him a level of comfort to be able to see the detail. Lubberda noted this information is being recorded to maintain accurate financial records, not due to the Committee's request.

**Correspondence** – There was none.

**Confirmation of next meeting:** The next regular meeting was confirmed for Thursday, July 23, 2020 at 9:30 a.m.

### **Adjournment**

**On motion and second by Vice Chair Kilkenny and Supervisor Ingersoll, Chair Russell adjourned the meeting at 11:18 a.m.**