

PROCEEDINGS OF THE COUNTY BOARD OF JACKSON COUNTY, MINNESOTA

January 16, 2024

The Jackson County Board of Jackson, Minnesota met in regular session, in the Jackson County Courthouse, Commissioners’ Board Room, City of Jackson, Minnesota, on January 16, 2024. The following members of the Jackson County Board of Commissioners were present: Roger Pohlman, Phil Nasby, Scott McClure and James Eigenberg. Commissioner Don Wachal was absent. County Administrator, Ryan Krosch, County Attorney, Kristi Meyeraan and Assistant to the Administrator, Brandi Bourquin were also in attendance.

CALL TO ORDER

Vice Chair McClure called the meeting to order at 9:00 a.m. and led the Pledge of Allegiance.

Motion was made by Commissioner Nasby and seconded by Commissioner Eigenberg to adopt the agenda. The motion carried unanimously.

CONSENT AGENDA

Motion was made by Commissioner Pohlman and seconded by Commissioner Eigenberg to approve the following Consent Agenda items:

Board Action 24-013 – Approve January 2, 2024 Board of Commissioner Regular Meeting Minutes.

Board Action 24-014 – Approve all Commissioner disbursements in accordance with Minnesota Statutes 130.01 subd. 4(b), recorded on warrants numbered 105002-105186 in the amount of \$2,994,947.18 for the following funds: Revenue, \$307,009.91; Public Works, \$125,018.08; Debt Service, \$686,465.64; 2013A GO Capital Improvement Bonds, \$850.00; Ditch, \$1,415,764.04; Insurance Trust Fund, \$327,537.39; Agency Fund, \$2,232.50; Library, \$9,908.81; Taxes & Penalties Fund, \$120,152.56; and Tax Increment Financing (TIF), \$8.25. A detailed list of claims paid is available at the Auditor/Treasurer’s office upon request.

Vendor	Total
Us Bank St Paul	1,942,567.52
MCIT	332,739.00
M C C C Mi 33	55,647.48
Midwest Contracting LLC	55,449.43
I & S Group Inc	53,764.28
Tenvoorde Ford Inc	44,089.76
Jackson County Agricultural Society	40,000.00
Jackson Co Central School District 2895	33,534.45
Lange/Marles A	26,715.52
Cooperative Energy Co.	20,370.49
Trimin Systems Inc	19,907.00
Association Of Mn Counties	19,647.00
Motorola Solutions Inc	19,199.38
Jackson/City Of	18,322.02
Ziegler Inc.	17,811.87
NEOGO	15,430.00
Lakefield/City Of	13,710.99
Heron Lake - Okabena School Isd 330	12,455.23
Rossow/Merlyn C.	12,338.36
DVHHS	12,000.00
Amendt/Richard	11,482.52
ACKERMANN/ JERRY D.	9,628.20
SafeAssure Consultants Inc	8,710.00
Herbert Peterson Trust	8,415.76

NAC Mechanical & Electrical Service	7,994.00
Swanson/Sherry	7,916.52
Ringquist/Ronald	7,519.59
Henning/Robert	7,274.64
RENTSCHLER/PAUL	7,203.32
Advanced Correctional Healthcare, Inc	6,999.91
Minnesota Energy Resources	6,118.10
Heron Lake/City Of	5,856.01
Amazon Capital Services	5,391.00
Heron Lake Watershed District	5,113.45
Mt Lake Public School District 173	4,693.71
Brunz Construction Company Inc	4,641.62
Federated Rural Electric Association	4,006.16
S & J Cleaning	3,408.50
Windom Area Schools	3,133.43
Red Rock Rural Water Systems	2,856.80
Rinke Noonan, Ltd.	2,855.00
Heat Tactical Team	2,826.06
Wold Architects And Engineers	2,756.00
The Minnesota Transportation Alliance	2,730.00
Jackson Soil & Water Conservation Dist.	2,686.02
Warrant/Tomas L.	2,681.62
Bauer Built, Inc	2,653.32
Schneider Geospatial, LLC	2,652.00
Rural Minnesota Energy Board	2,500.00
Lacanne Family Funeral Service, Inc.	2,413.00
Town of Alba	2,235.52
Dell Marketing L P	2,226.58
Treasury Division Of Mn Dept Of Finance	2,155.75
CRANSTON/MAXINE	2,139.60
Okabena/City Of	2,114.97
AUTO VALUE - JACKSON	2,085.73
Livewire Printing Co	2,018.35
Total Claims over \$2000	2,935,792.54
111 Claims Under \$2000	59,154.64
Total Claims Submitted	2,994,947.18

Board Action 24-015 – Approve the final payment to Midwest Contracting, LLC.

Resolution 24-003 – Approve establishing procedures relating to compliance with reimbursement bond regulations under the Internal Revenue Code.

County of Jackson)
) SS.
State of Minnesota)

RESOLUTION 24-003

ESTABLISHING PROCEDURES RELATING TO COMPLIANCE WITH REIMBURSEMENT BOND REGULATIONS UNDER THE INTERNAL REVENUE CODE

BE IT RESOLVED by the County Board (the "Board") of Jackson County, Minnesota (the "County"), as follows:

1. Recitals.

- (a) The Internal Revenue Service has issued Treasury Regulations, Section 1.150-2 (as the same may be amended or supplemented, the "Regulations"), dealing with "reimbursement bond" proceeds, being proceeds of the County's bonds used to reimburse the County for any project expenditure paid by the County prior to the time of the issuance of those bonds.
- (b) The Regulations generally require that the County make a declaration of intent to reimburse itself for such prior expenditures out of the proceeds of subsequently issued bonds, that such declaration be made not later than 60 days after the expenditure is actually paid, and that the bonding occur and the written reimbursement allocation be made

from the proceeds of such bonds within 18 months after the later of (1) the date of payment of the expenditure or (2) the date the project is placed in service (but in no event more than 3 years after actual payment).

2. Official Intent Declaration. The Regulations, in the situations in which they apply, require the County to have declared an official intent (the "Declaration") to reimburse itself for previously paid project expenditures out of the proceeds of subsequently issued bonds. The Board hereby authorizes the County Auditor-Treasurer to make the County's Declarations or to delegate from time to time that responsibility to other appropriate County employees. Each Declaration shall comply with the requirements of the Regulations, including without limitation the following:
 - (a) Each Declaration shall be made not later than 60 days after payment of the applicable project cost and shall state that the County reasonably expects to reimburse itself for the expenditure out of the proceeds of a bond issue or similar borrowing. Each Declaration may be made substantially in the form of the Exhibit A which is attached to and made a part of this Resolution, or in any other format which may at the time comply with the Regulations.
 - (b) Each Declaration shall (1) contain a reasonably accurate description of the "project," as defined in the Regulations (which may include the property or program to be financed, as applicable), to which the expenditure relates and (2) state the maximum principal amount of bonding expected to be issued for that project.
 - (c) Care shall be taken so that the County, or its authorized representatives under this Resolution, not make Declarations in cases where the County doesn't reasonably expect to issue reimbursement bonds to finance the subject project costs, and the County officials are hereby authorized to consult with bond counsel to the County concerning the requirements of the Regulations and their application in particular circumstances.
 - (d) The Board shall be advised from time to time on the desirability and timing of the issuance of reimbursement bonds relating to project expenditures for which the County has made Declarations.
3. Reimbursement Allocations. The designated County officials shall also be responsible for making the "reimbursement allocations" described in the Regulations, being generally written allocations that evidence the County's use of the applicable bond proceeds to reimburse the original expenditures.
4. Effect. This Resolution shall amend and supplement all prior resolutions and/or procedures adopted by the County for compliance with the Regulations (or their predecessor versions), and, henceforth, in the event of any inconsistency, the provisions of this Resolution shall apply and govern.

EXHIBIT A

Declaration of Official Intent

The undersigned, being the duly appointed and acting County Auditor-Treasurer of Jackson County, Minnesota (the "County"), pursuant to and for purposes of compliance with Treasury Regulations, Section 1.150-2 (the "Regulations"), under the Internal Revenue Code of 1986, as amended, hereby states and certifies on behalf of the County as follows:

1. The undersigned has been and is on the date hereof duly authorized by the Jackson County Board to make and execute this Declaration of Official Intent (the "Declaration") for and on behalf of the County.
2. This Declaration relates to the following project, property or program (the "Project") and the costs thereof to be financed:
Project Name & Costs: _____

3. The County reasonably expects to reimburse itself for the payment of certain costs of the Project out of the proceeds of a bond issue or similar borrowing (the "Bonds") to be issued by the County after the date of payment of such costs. As of the date hereof, the County reasonably expects that \$ _____ is the maximum principal amount of the Bonds which will be issued to finance the Project.
4. Each expenditure to be reimbursed from the Bonds is or will be a capital expenditure or a cost of issuance, or any of the other types of expenditures described in Section 1.150-2(d)(3) of the Regulations.
5. As of the date hereof, the statements and expectations contained in this Declaration are believed to be reasonable and accurate.

Board Action 24-016 – Approve policy #728 - Earned Sick and Safe Time for Fitness.

Board Action 24-017 – Approve 2024 Pay Equity Report.

Board Action 24-018 – Approve the application for exempt permit of Pheasants Forever #8, with no waiting period, for a raffle to be held at the Horse Barn and Hunt Club on April 6, 2024.

The motion carried unanimously.

CITIZEN/STAKEHOLDER/ORGANIZATION

MN DNR South Regional Director Scott Roemhildt, DNR Regional Planner Brooke Hacker and DNR Land and Minerals Regional Operations Coordinator Ben Schaefer provided an update on DNR lands and activities in Jackson County, strategic land asset management, payment in lieu of taxes and school trust fund payments.

LAND MANAGEMENT/SWCD

Motion was made by Commissioner Eigenberg and seconded by Commissioner Pohlman to adopt Board Action 24-019 – Approve the final plat for the Circle S Subdivision. The motion carried unanimously.

PUBLIC WORKS/PARKS

Motion was made by Commissioner Pohlman and seconded by Commissioner Nasby to adopt Board Action 24-020 – Approve service agreement with Rexnexus which will provide the ability to take on-line reservations from campers starting in the 2024 camping season. The motion carried unanimously.

Motion was made by Commissioner Nasby and seconded by Commissioner Eigenberg to adopt Board Action 24-021 – Approve advertising for bids for a new family style bathroom and shower facility at Sandy Point Park. The motion carried unanimously.

COUNTY ATTORNEY

Motion was made by Commissioner Eigenberg and seconded by Commissioner Pohlman to adopt Board Action 24-022 – Approve hiring a 3/5 time Victim/Witness Coordinator position contingent on a contract with Cottonwood County for the remaining 2/5 time of the position. The motion carried unanimously.

COUNTY ADMINISTRATOR

Motion was made by Commissioner Eigenberg and seconded by Commissioner McClure to adopt Board Action 24-023 – Appoint Jason Freking to the Heron Lake Watershed District Board for a three year term effective February 25, 2024. The motion failed by a vote of one Aye: Eigenberg; 3 Nays: Nasby, McClure and Pohlman.

Motion was made by Commissioner Nasby and seconded by Commissioner Pohlman to adopt Board Action 24-024 – Appoint Phillip Kruger to the Heron Lake Watershed District Board for a three year term effective February 25, 2024. The motion carried by a vote of 3 Ayes: Nasby, Pohlman and McClure; 1 Nay: Eigenberg.

BOARD REPORTS

Commissioner Pohlman reported on meetings/events involving DVHHS.

Commissioner Eigenberg reported on meetings/events involving District 8 Land Use & Environment Advisory Task Force, DVHHS and GBERBA.

Commissioner Nasby reported on meetings/events involving DVHHS, Prairie Ecology Bus, Friends of the Jackson County Trails, SWMHC and DVHHS.

Commissioner McClure reported on meetings/events involving DVHHS, SWMHC and FMJ Steering Committee/Drug Court Liaison.

ADJOURN

Motion was made by Commissioner Eigenberg and seconded by Commissioner Pohlman to adjourn the meeting at 10:33 a.m. The motion carried unanimously.

JACKSON COUNTY BOARD OF COMMISSIONERS

Board Chair

ATTEST:

Ryan Krosch, County Administrator