

**Walworth County Board of Supervisors
Finance Committee Meeting Minutes
Thursday, March 23, 2023
Walworth County Government Center, County Board Room 114
100 West Walworth Street, Elkhorn, Wisconsin**

Chair Sheila T. Reiff called the meeting to order at 10:00 a.m.

Roll call was conducted and the following members were present, either in person or by remote attendance: Chair Sheila T. Reiff; Vice-Chair Joseph H. Schaefer; Supervisors Kathy Ingersoll, Dennis Karbowski, and Rick Stacey. A quorum was declared.

Others in Attendance

County Board Supervisors: Brian Holt and Ryan Simons

County Staff: Walworth County Administrator Mark W. Luberda; Director-Finance Jessica Conley; Comptroller Todd Paprocki; Corporation Counsel/Director-Land Use and Resource Management Michael Cotter; Director-Special Education Matthew Huettl; and Director-Public Works Richard Hough.

On motion by Vice-Chair Schaefer, second by Supervisor Karbowski, the agenda was approved with no withdrawals.

On motion by Supervisor Stacey, second by Supervisor Karbowski, the February 23, 2023 Finance Committee meeting minutes were approved.

Public Comment – There was none.

Consent Items

7a. Budget Adjustments/Transfers

- 1) Children with Disabilities Education Board
 - a. LS001 –ESSER III grant budget allocations

Vice-Chair Schaefer offered a motion, second by Supervisor Stacey, to approve Consent Item 7a1. Budget Adjustments/Transfers- Children with Disabilities Education Board. Supervisor Karbowski requested clarification relative to the specifics of the recruitment and retention bonus, which is detailed in Director-Special Education Matthew Huettl’s Memorandum on Pages 6-7 of the packet. Huettl explained, qualified employees are eligible to receive a one-time bonus of \$1000 if employed at any point during the 2021-2022 school year and if they worked during the 2022-2023 school year, they will receive an additional \$1000. Funding will come from the Elementary and Secondary School Emergency Relief (ESSER III) Grant, with an estimated total of \$203,305, though that number has the potential to change based on staffing changes. **Motion carried 5-0.**

- 2) Public Works
 - a. PW001 – State funded increase of highway paint and markings for State roads
 - b. PW002 – Increase CTH O (US 14 to I-43) with road/bridge committed reserves

Supervisor Stacey offered a motion, second by Vice-Chair Schaefer, to approve Consent Item 7a2. Budget Adjustments/Transfers- Public Works. Motion Carried 5-0.

7b. Purchasing Reports

- 1) Waiver of Competition
 - a. Medical Examiner – Forensic Pathology services

Supervisor Stacey offered a motion, second by Supervisor Karbowski, to approve Consent Item 7b. Purchasing Reports. Motion carried 5-0.

7c. Bids/Contracts

- 1) Proposal award recommendation for Temporary Staffing Services
- 2) Change order request for Temporary Housing

Supervisor Ingersoll offered a motion, second by Vice-Chair Schaefer, to approve Consent Item 7c. Bid/Contracts. Motion carried 5-0.

7d. Declaration of Surplus

- 1) Public Works request to declare equipment surplus and authorize asset sale

Supervisor Karbowski offered a motion, second by Vice-Chair Schaefer, to approve Consent Item 7d. Declaration of Surplus. Motion carried 5-0.

7e. Reports

- 1) Update on tax incremental financing districts (TIDs)

Director-Finance Jessica Conley expanded on her Memorandum (Page 23), and reported The City of Elkhorn has set their next meeting for May 4, 2023 at 10 a.m. This meeting will provide the opportunity to begin discussion on the amendment to the project plan.

- 2) Quarterly sales tax report – 4th quarter 2022
- 3) Out-of-state travel

a. Health and Human Services

- i. D. McDaniel, transport youth to placement, MO, 64772
- ii. T. Vandeville, transport youth to placement, MO, 64772
- iii. K. Miller, residential placement visit, TN, 38135

b. Medical Examiner

- i. G. Carver, International Coroner & Medical Examiner's Assoc. Board of Directors Meeting, Orlando, FL

Supervisor Stacey offered a motion, second by Supervisor Karbowski, to approve Consent Item 7e. Reports. Motion carried 5-0.

Unfinished business

8a. SWOT Analysis Review as Part of the 2023 Walworth County Strategic Planning Process

Walworth County Administrator Mark W. Luberda explained, Finance Committee members have received an introduction on the SWOT Analysis review strategic planning process at previous meetings. He reminded them that grouping strengths and weaknesses, and opportunities and threats made for effective discussion.

The Finance Committee discussion the following:

- Supervisor Karbowski advocated for the need of an additional Code Enforcement Officer Position in the Land Use Resource Management (LURM) Department. He felt a Limited Term Employee (LTE) would address his concern of the need for better code enforcement in Walworth County, which he feels is currently a weakness. Corporation Counsel/Director-Land Use and Resource Management Michael Cotter responded in favor of the idea of the position being classified as LTE.
- Walworth County Investments. Conley spoke to methods used and the security with which investments are handled.

Luberda apprised the committee to discussion and/or motions provided at other meetings:

- Executive Committee: General discussion about emergency preparedness and economic instability in general.

- Land Conservation: Discussion on adding wording to the tax levy limit Threat pertaining to the opportunity lost to pursue proactive programming or leading edge programs that are voluntary or non-mandatory.
- LHCC: Add a Strength relative to general organizational flexibility and responsiveness. In addition, add to existing wording, a Threat to the loss of the significant influx of funds relative to COVID-19. Threat relating to the external workforce or labor market and ageing population as a threat to services such as: transportation; community stability such as housing; and operations such as maintaining sufficient quality employees.
- HHS: Add an Opportunity to expand upon intergovernmental cooperation in broader categories. Motion to include housing and access to mental health care into the document.
- Multiple committees discussed the issue of housing relative to various demographics or circumstances.

New Business

9a. Res. No. **-04/23 Authorizing the Closure of the Sheriff's Office Generator & Transfer Switches Project and Transferring Remaining Funds to the General Fund Building/Equipment Reserve Committed Fund Balance
Vice-Chair Schaefer offered a motion, second by Supervisor Stacey, to approve Authorizing the Closure of the Sheriff's Office Generator & Transfer Switches Project and Transferring Remaining Funds to the General Fund Building/Equipment Reserve Committed Fund Balance. Motion carried 5-0.

9b. Ord. No. ****-04/23 Amending Section 30-286 of the Walworth County Code of Ordinances Relating to Referral Autopsy/Examination Fees
Supervisor Stacey offered a motion, second by Supervisor Karbowski, to approve the ordinance Amending Section 30-286 of the Walworth County Code of Ordinances Relating to Referral Autopsy/Examination Fees. Motion carried 5-0.

9c. Res. No. **-04/23 Establishing a Budget for the Medical Examiner's Department for Forensic Examination Services Offered to Outside Agencies
Supervisor Stacey offered a motion, second by Vice-Chair Schaefer, to approve the resolution Establishing a Budget for the Medical Examiner's Department for Forensic Examination Services Offered to Outside Agencies. Motion carried 5-0.

9d. Res. No. **-04/23 Accepting Income Maintenance American Rescue Plan Act Funding
Supervisor Karbowski offered a motion, second by Supervisor Ingersoll, to approve the resolution Accepting Income Maintenance American Rescue Plan Act Funding. Conley explained, this is to accept the grant and there is a budget already in place. **Motion carried 5-0.**

9e. Res. No. **-04/23 Accepting Income Maintenance Centers for Medicare and Medicaid Services COVID Unwinding Funding and Establishing a Budget
Supervisor Ingersoll offered a motion, second by Vice-Chair Schaefer, to approve the resolution Accepting Income Maintenance Centers for Medicare and Medicaid Services COVID Unwinding Funding and Establishing a Budget. Motion carried 5-0.

9f. Res. No. **-04/23 Establishing a Budget for Greater Wisconsin Agency on Aging Resources (GWAAR) American Rescue Plan Act (ARPA) Phase II Grant
Supervisor Karbowski offered a motion, second by Vice-Chair Schaefer, to approve the resolution Establishing a Budget for Greater Wisconsin Agency on Aging Resources (GWAAR) American Rescue Plan Act (ARPA) Phase II Grant. Motion carried 5-0.

9g. Res. No. **-04/23 Authorizing an Increase to the Budget of the Fueling System Replacement Capital Project by \$300,000 through a Transfer from the Highway Fund Equipment Reserves

Supervisor Stacey offered a motion, second by Supervisor Karbowski, to approve the resolution Authorizing an Increase to the Budget of the Fueling System Replacement Capital Project by \$300,000 through a Transfer from the Highway Fund Equipment Reserves. Vice-Chair Schaefer expressed concerns regarding the cost of this project, and believes this should be revisited by Public Works (PW) to seek options for a better price, including an above ground system. Director- Public Works Richard Hough explained, other options were reviewed and presented to the PW Committee. Above ground tanks were considered, however that option was ruled out for security and safety reasons. The tanks are currently located in close proximity to the building, therefore part of this project entails moving the location of the tanks, which will also assist with the flow of traffic in that vicinity. Hough noted, an overhead weather protective cover, and Diesel Exhaust Fluid (DEF) tanks are also incorporated into the cost of this project. The elements encompassed in this project, like the underground tanks, creates efficiencies; a safer system; and one which is environmentally friendly. Consequences of delaying this project would likely result in an increased cost. In addition, Hough felt the bid is reliable due to multiple bids coming in around the same price. Discussion ensued. **Motion carried 4-1.**

9h. Other Postemployment Benefits (OPEB) Review

- 1) Semi-annual OPEB Report for December 31, 2022
- 2) OPEB Actuarial Update for December 31, 2022

Comptroller Todd Paprocki reported to the Committee, in addition to this month's review of Other Postemployment Benefits (OPEB), May's meeting agenda will include the approval of the annual investment mix and a presentation by PFM Asset Management (PFMAM), Walworth County's OPEB investment advisor. Paprocki inquired if the Committee had specific alternative investment strategies they would like presented, or specific topics they would like PFMAM to address. The Committee felt comfortable with Finance's recommendations. Conley explained, she feels confident with the current structure and the fact that there are many years to go. Early preparations and setting money aside have resulted in putting Walworth County in a lauded and unique position. Paprocki provided an overview of his Memorandum and the Walworth County OPEB Trust Performance Review Pages (71-73). He then reviewed his Memorandum covering an OPEB actuarial update (Page 128) and the Summary of OPEB (Page 129). Paprocki highlighted changes to the investment portfolio covering: total OPEB liability; expected benefit payments; Net OPEB asset; and flow of participants.

9i. COVID-19/American Rescue Plan Act (ARPA) Financial Update

Conley provided a brief overview of her Memorandum and an updated budget plan summary (Pages 130-133). She also noted, early lost revenue calculations look promising.

Confirmation of next meeting date and time:

- A. Special Finance Committee Meeting on Monday, April 3, 2023 at 9:00 a.m.

Luberda reported, this brief meeting will address the state approval of notice of intent to award bids, with the recommendation to extend the contract with VIP Services.

- B. The next meeting was confirmed for Thursday, April 27, 2023 at 10:00 a.m.

Adjournment

On motion and second by Supervisor Stacey and Vice-Chair Schaefer, Chair Reiff adjourned the meeting at 10:58 a.m.