

Walworth County Board of Supervisors
Finance Committee Meeting Minutes
Thursday, June 17, 2021
Walworth County Government Center, County Board Room 114
100 West Walworth Street, Elkhorn, Wisconsin

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 Daniel Kilkenny; Supervisors Jerry Grant, Kathy Ingersoll and Joseph Schaefer. A quorum was declared.

Others in Attendance

County Staff: Walworth County Administrator Mark W. Luberd; Director-Finance Jessica Conley; Acting Director-Health and Human Services and Superintendent of Institutions Carlo Nevicosi; Corporation Council and Director-Land Use and Resource Management Michael Cotter; and Director-Public Works Richard Hough.

Members of the Public: Steven Ohs, Administrator Lakeshores Library System; and Carla Gogin, CPA-Baker Tilly.

Supervisor Grant requested one withdrawal from the agenda, Item #5, as there were no minutes included in the packet to be approved. Vice Chair Kilkenny offered a motion, second by Supervisor Ingersoll, to approve the agenda as amended. Motion carried 5-0.

Approval of minutes

Item #5, Approval of the minutes, was previously removed from the agenda during the agenda approval process.

Public Comment – There was none.

Unfinished Business – There was none.

Consent Items

Chair Russell requested that Consent Item 8e) 2) under Reports be considered separately.

8a) Budget amendments

- 1) Children with Disabilities Education Board
 - a. LS001 – Reflect Elementary and Secondary School Emergency Relief (ESSER) II grant award
- 2) Human Resources
 - a. HR001 – Decrease in workers compensation revenue expectations due to a change in employee classifications offset by lower claims trend
- 3) Land Use and Resource Management
 - a. LU001 – Reallocate budget to reflect County matching for Farmland Preservation grant award

8b) Waivers of Competition

- 1) Public Health Mobile Medical Clinic

8c) Bids/Contracts

- 1) Recommendation for Third Party Administrator to process medical claims

- 2) Roadway materials bid award for Public Works
- 3) Waste collection and recycling services bid award for Public Works

8d) Declaration of Surplus

- 1) Public Works request to reverse declaration of surplus for two brine storage tanks

8e) Reports

- 1) Quarterly sales tax report – 1st quarter 2021

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

Conley stated that the City of Whitewater informed her they plan to close all but one of their Tax Incremental Financing Districts (TIDs.) Whitewater will hold an organizational meeting in mid-July with expectation to move forward in mid-august relating to the creation of new districts. Conley also received notification from Mukwonago in reference to adjusting a TID boundary that is within the Walworth County portion of the district. **Vice Chair Kilkenny offered motion, second by Supervisor Grant, to accept report Item #2. Motion carried 5-0.**

- 3) Out-of-state travel

- a. Health and Human Services

1. Deb McDaniel, Child transport and child visit, 86312, AZ
2. Deb McDaniel, Child/youth visit, 84745, UT

Supervisor Kilkenny offered a motion, second by Vice Chair Grant, to approve all remaining consent items. Motion carried 5-0.

New Business

9a) Presentation by Baker Tilly Virchow Krause, LLP related to financial audit for fiscal year ended December 31, 2020.

Conley introduced Carla Gogin, CPA-Baker Tilly to give the presentation that was included in the distributed at the meeting documents. Gogin proceeded with her presentation with some discussion.

9b) Resolution **-07/21 Revising the Walworth County Plan of Library Service for Plan Years 2019-2021 Walworth County Administrator Mark W. Luberda gave a brief history as to why the revision was necessary. Luberda referenced Pages 35-63 of the packet pointing out the change on Page 63 addressing the formula for the distribution. He believes this satisfies the state statute, and the library will be able to ensure that distributions this year are in compliance with the law. **Supervisor Grant offered a motion, second by Supervisor Schaefer, to approve the resolution Revising the Walworth County Plan of Library Service for Plan Years 2019-2021.** Luberda noted that the individual standards that libraries had to meet were not revised. **Motion carried 5-0.**

9c) County Board members 2022 budget planning

Conley reiterated this agenda item is the opportunity for the Committee to bring forward any budget items they would like considered. Discussion ensued with no new budget recommendations.

9d) American Rescue Plan Act Funding: Approaches and Strategies for Expenditures and Investments

Luberda presented the document: American Rescue Plan Coronavirus State and Local Fiscal Recovery Funds- Strategies for Consideration; which was distributed at the meeting. He proceeded to detail his proposed opportunities with some discussion and no rejections; highlighting the following categories:

- Reduction in Revenue Reclassification
- Small Business Support
- Housing and Homelessness Continuum
- Non-Profit Social Service Agency Support
- Infrastructure/Capital
- Tourism Industry Support and Coordination
- Intergovernmental
- Direct County Service Provision
- Direct County Administrator Support

Luberda encouraged the Supervisors to bring forth any ideas that may present themselves going forward. Luberda concluded with requesting a Special Committee of the Whole Meeting to discuss the projects he is suggesting to expedite. The Committee all agreed June 29, 2021 would work for a Special Committee of the Whole meeting. **Supervisor Schaefer offered a motion, second by Vice Chair Kilkenny, to recommend a Committee of the Whole Meeting on June 29, 2021 at 3:00 p.m. in order to address the use of American Rescue Plan Act (ARPA) funding. Motion carried 5-0.**

9e) Resolution **-07/21 Transferring Pandemic Costs and Remaining General Fund Pandemic Reserves and Budgeted Items to the Recovery Grants Fund

Supervisor Grant offered a motion, second by Vice Chair Kilkenny, to approve the resolution Transferring Pandemic Costs and Remaining General Fund Pandemic Reserves and Budgeted Items to the Recovery Grants Fund. Conley detailed what monies were to be transferred. Motion carried 5-0.

9f) Application for American Rescue Plan Act Broadband Access grant

Vice Chair Kilkenny offered a motion, second by Supervisor Schaefer, to approve applying for the American Rescue Plan Act Broadband Access grant. Motion carried 5-0.

9g) Update on COVID-19 Report

Conley shared that the ARPA grant funds are in an interest bearing account and provided the committee with other possible investing options. She recommended keeping with the interest bearing account as it is the most stable option. The Committee did not recommend any changes to the proposed investment plan.

Correspondence

10a) Forward Analytics (FA) – *Rethinking Revenues, A National Perspective on Funding Counties* – Luberda stated he believes this was one of the better pieces of work the Wisconsin Counties Association (WCA) has produced and wanted to bring it to the Committee’s attention.

Confirmation of next meeting: The next meeting was confirmed for Thursday, July 22, 2021 at 9:30 a.m.

Adjournment

On motion by Vice Chair Kilkenny second by Supervisor Schaefer, Chair Russell adjourned the meeting at 12:20 p.m.