

**Walworth County Board of Supervisors
Finance Committee Meeting Minutes
Thursday, April 27, 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: Chair Sheila T. Reiff; Vice-Chair Joseph H. Schaefer; Supervisors Kathy Ingersoll, Dennis Karbowski (Remote), and Rick Stacey. A quorum was declared.

Others in Attendance

County Staff: Walworth County Administrator Mark W. Luberda; Director-Finance Jessica Conley; Corporation Counsel/Director-Land Use and Resource Management Michael Cotter; Director-Public Works Richard Hough; Financial Systems Administrator Andy Lamping; Captain Todd Neumann; Director-Health and Human Services/Superintendent of County Institutions Carlo Nevicosi; Comptroller Todd Paprocki; Deputy County Highway Commissioner Barry Pierce; and Deputy Corporation Counsel Estee Scholtz.

Members of the Public: Susan Earle

On motion by Supervisor Stacey, second by Supervisor Ingersoll, the agenda was approved with no withdrawals.

On motion by Supervisor Ingersoll, second by Vice-Chair Schaefer, the March 23, 2023 Finance Committee and the April 3, 2023 Special Finance Committee meeting minutes were approved.

Public Comment – There was none.

Consent Items

7a. Budget Adjustments/Transfers

- 1) Health and Human Services
 - a. HS002 – adjust Health and Human Services building sound mitigation
- 2) Sheriff's Office
 - a. SH001 – create Sheriff's Office data closet capital project

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

7b. Bids/Contracts

- 1) Change order request for 911 center radio system project

Supervisor Stacey offered a motion, second by Supervisor Ingersoll, to approve Consent Item #7b1. Change order request for 911 center radio system project. Captain Todd Neumann briefly explained, this change order includes efficiencies, enhancements, and continuity of operation strategies that could be utilized which were discovered after the company was selected for the bid. Neumann noted this would be expected no matter which company was selected through the bid process. **Motion carried 5-0.**

- 2) Proposal award recommendation for E-procurement software

Supervisor Stacey offered a motion, second by Supervisor Ingersoll, to approve Item #7b2. Proposal award recommendation for E-procurement software. Director- Finance Jessica Conley explained, though Bonfire is not the least expensive option, it will provide automation which will eliminate the manual process currently utilized by the Purchasing Department. She further elaborated on other benefits and efficiencies this software will provide. Financial Systems Administrator Andy Lamping explained, this will be a self-contained system which will start with the request from a department and continue all the way to the awarding of a contract, which will dramatically improve the process. **Motion carried 5-0.**

7c. Reports

- 1) Report on 2022 fundraisers
- 2) Report of 11-Year Write-Off of Tax Certificates
- 3) Update on tax incremental financing districts (TIDs)
- 4) Quarterly delinquent tax report – 1st quarter 2023

- 5) Quarterly property loss report – 1st quarter 2023
- 6) 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, transport youth from placement, TN, 38135
 - b. Public Works
 - i. S. Messick, Illinois & Wisconsin Landscape Show, Schaumburg, IL
 - c. Sheriff's Office
 - i. J. Adams, K9 Operations Ronin Dog Training, Chattanooga, TN
 - ii. M. Ludowise, K9 Operations Ronin Dog Training, Chattanooga, TN
 - iii. J. Ortiz, International Law Enforcement Educators & Trainers Association Conference, St. Louis, MO

Supervisor Ingersoll offered a motion, second by Vice-Chair Schaefer, to accept all reports listed under Item #7c. Motion carried 5-0. Vice-Chair Schaefer inquired why the cost of airfare was so high for out-of-state travel for Health and Human Services (HHS). Director-Health and Human Services/Superintendent of County Institutions Carlo Nevicosi explained that typically there is only a few days' notice for placement of a child which is why the cost can be expensive.

New Business

8a. Consideration of Tourism Industry Promotion and Development ARPA Category Allocation to Alice in Dairyland program

Supervisor Stacey offered a motion, second by Supervisor Ingersoll, to approve. Conley requested clarification on the dollar amount the Committee wishes to allocate. As explained in the Memorandum (Page 38), there was a suggestion to provide an allocation of \$2000 of American Rescue Plan Act (ARPA) funding for the Alice in Dairyland event scheduled for May 11-12th, 2023. Walworth County Administrator Mark W. Luberda explained, Chair of 2023 Alice in Dairyland Susan Earle had subsequently provided financial information pertaining to the increased costs involved with this event. He provided an overview of those costs and after discussion and review, the Committee agreed it would be appropriate to provide an allocation of \$5000. **Supervisor Stacey and Supervisor Ingersoll agreed to amend the original motion, to approve an allocation of ARPA funding in the amount of \$5000 to the Alice in Dairyland program. Motion carried 5-0.**

8b. Res. No. *-05/23 Establishing the Budget and Authorizing the Acceptance of the Law Enforcement Specialized Training Grant in the Sheriff's Office

Supervisor Karbowski offered a motion, second by Vice-Chair Schaefer, to approve the resolution Establishing the Budget and Authorizing the Acceptance of the Law Enforcement Specialized Training Grant in the Sheriff's Office. Motion carried 5-0.

8c. Intergovernmental Agreement By and Between Walworth County and the City of Delavan Concerning County Owned Property in the City of Delavan

Supervisor Stacey offered a motion, second by Vice-Chair Schaefer, to approve the Intergovernmental Agreement By and Between Walworth County and the City of Delavan Concerning County Owned Property in the City of Delavan. Treasurer Valerie Etzel explained, The City of Delavan had expressed an interest in purchasing the property mentioned in her Memorandum and the Intergovernmental Agreement By and Between Walworth County and the City of Delavan (Pages 42-45). Due to a storm drain pipe which runs through the center of the property dating back to the 1930s with no written easement, it is in the best interest of the City of Delavan to purchase the property. If come June, the property owner does not pay the delinquent property taxes due, Walworth County will take ownership of the tax parcel. The City of Delavan would then pay the taxes, interest, penalties, special assessments, and foreclosure fees for the parcel, and ownership would be transferred from Walworth County to the City of Delavan. Corporation Counsel/Director-Land Use and Resource Management Michael Cotter noted how beneficial these intergovernmental agreements are and wishes more municipalities would take advantage of this opportunity. **Motion carried 5-0.**

8d. Res. No. **-05/23 Authorizing Write-Off of 2020 Personal Property Taxes Uncollectible in 2021

Vice-Chair Schaefer offered a motion, second by Supervisor Ingersoll, to approve the resolution Authorizing Write-Off of 2020 Personal Property Taxes Uncollectible in 2021. Etzel stated, annually, Walworth County must write off personal property taxes which were uncollectible by municipalities. The amounts identified in the resolution (Pages 46-48), is the County's portion which needs to be reimbursed to the municipalities. Etzel elaborated on how attempts are made to find the owners. **Motion carried 5-0.**

8e. Res. No. **-05/23 Establishing a Budget and Authorizing the Acceptance of the Wisconsin Department of Health Services Independent Living Supports Pilot Grant

Supervisor Stacey offered a motion, second by Vice-Chair Schaefer, to approve the resolution Establishing a Budget and Authorizing the Acceptance of the Wisconsin Department of Health Services Independent Living Supports Pilot Grant. Nevicosi explained, Walworth County has been selected as a pilot site for the Wisconsin Department of Health Services Independent Living Supports Pilot Grant. This program will expand services to a previously ineligible group. He believes in the future this may be a mandated program, therefore being on the front end would be beneficial relative to access to funding. **Motion carried 5-0.**

8f. Public Works brine inventory adjustment

Supervisor Stacey offered a motion, second by Supervisor Karbowski, to approve the Public Works brine inventory adjustment. Chair Reiff requested more information regarding foreign material which damaged a horizontal waste auger, noted in Deputy County Highway Commissioner Barry Pierce's Memorandum (Pages 54-56). Pierce explained, foreign material like pieces of metal, quartz, concrete, etc., have been found in the salt deliveries. He noted the state awarded their contract to a new salt delivery company this year and this is the first year they have had issues. Director-Public Works Richard Hough elaborated that this is a state-wide issue for counties that use the same salt delivery company. Hough and Pierce collaboratively discussed other issues this foreign material has caused and how Walworth County and other counties have been mitigating this problem. Pierce explained, this damage to the system is causing the liquid Calcium Chloride to be utilized at a higher rate than is intended, which has resulted in this request for a brine inventory adjustment. Discussion followed. **Motion carried 5-0.**

8g. Res. No. **-05/23 Authorizing the Closure of Highway Project CTH DD Bridge over Sugar Creek and Transferring Remaining Funds to the Road and Bridge Construction Committed Fund Balance

Supervisor Stacey offered a motion, second by Vice-Chair Schaefer, to approve the resolution Authorizing the Closure of Highway Project CTH DD Bridge over Sugar Creek and Transferring Remaining Funds to the Road and Bridge Construction Committed Fund Balance. **Motion carried 5-0.**

8h. Ord. No. ****-05/23 Amending Sections 17-3, 17-20, 17-27, and 17-28 of the Walworth County Code of Ordinances Relating to Information Technology and Software System Procurements

Vice-Chair Schaefer offered a motion, second by Supervisor Ingersoll, to approve the ordinance Amending Sections 17-3, 17-20, 17-27, and 17-28 of the Walworth County Code of Ordinances Relating to Information Technology and Software System Procurements. Conley provided a detailed explanation on the changes to this ordinance, highlighting; changes relative to determining a valuation of software contracts in order to make decisions and award contracts in a more formal and transparent way; the addition of internet services as a utility, so that it may be similarly chosen as other utilities are in the ordinance exempt section; the standardized process relative to County-wide software systems with the addition of a section for exceptions to those standardized areas. **Motion carried 5-0.**

8i. 2023 Calendar for 2024 Budget Process

Supervisor Karbowski offered a motion, second by Vice-Chair Schaefer, to approve the 2023 Calendar for the 2024 Budget Process. Supervisor Ingersoll and Supervisor Karbowski inquired as to which meeting (Pages 66-67) relative to the 2024 Budget Process would be a suitable time to bring forth any suggestions or ideas relative to the budget process. Conley and Lubarda explained, the May 18, 2023 Finance Committee meeting would be an appropriate time and would allow staff enough time to gather information to be brought to the appropriate committee. They noted, any input could be brought forward in the form of a motion. Conley also pointed out the November 7, 2023 County Board Budget Adoption meeting time will need be changed from 3:30 p.m. to 5:00 p.m. **Motion carried 5-0.**

8j. Closing of Fiscal Year 2022 Summary

1. Res. No. **-05/23 Closing Fiscal Year 2022
2. Res. No. **-05/23 Committing Fund Balances as of December 31, 2022

Comptroller Todd Paprocki referenced the Memorandum and two resolutions provided on Pages 69-89 of the packet, and noted, he wanted to provide a reflective and prospective look at year-end closing information. He gave a presentation on the 2022 financial results for Walworth County, included on Pages 1-11 of the packet that was distributed at the meeting. Discussion followed. **Supervisor Stacey offered a motion, second by Vice-Chair Schaefer, to approve the resolution Closing Fiscal Year 2022 and the resolution Committing Fund Balances as of December 31, 2022. Motion carried 5-0.**

8k. Government Finance Officers Association (GFOA) Certificate in Excellence in Financial Reporting Award for Fiscal Year Ended December 31, 2021

Conley explained, this is the 20th year receiving the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association (GFOA). She noted, in the past it was decided that rather than forward this award to the full County Board annually, this award would be formally acknowledged every five years. She indicated it was at the Committee's discretion on how to recognize this award. Historically, there would be a special order of business with a small presentation and presentation of the plaque. **Supervisor Ingersoll offered a motion, second by Supervisor Stacey, recognize the award with a special order of business with a small presentation and presentation for the plaque. Motion carried 5-0.**

8l. Res. No. **-05/23 Establishing the Budget and Authorizing the Acceptance of the BEAD Planning Grant

Supervisor Stacey offered a motion, second by Vice-Chair Schaefer, to approve the resolution Establishing the Budget and Authorizing the Acceptance of the BEAD Planning Grant. Lubarda referenced his Memorandum, an Overview and Budget Reference relative to the Broadband Equity, Access, and Development (BEAD) Local Planning Grant Program, and the proposed resolution (Pages 92-100). He provided a detailed overview of those documents, noting this resolution would establish a budget to perform local planning efforts to help define the need, vision, and strategy for deployment of broadband in each community. Those results will then be provided to the state, which will be used to develop a five-year plan. This plan will be provided to the federal government in order to access to BEAD funds. Discussion followed. **Motion carried 5-0.**

8m. COVID-19/American Rescue Plan Act (ARPA) Financial Update

Conley provided an update on the lost revenues calculation for the completed year. She explained, all \$20,175,141 may be used for the government services spending category. This allows for less restrictions, and more control relative to other ARPA categories. By utilizing these funds for larger projects, it will require less administrative work internally and externally. **Supervisor Stacey offered a motion, second by Supervisor Ingersoll, to continue utilizing the general government services/lost revenues spending eligibility category to our benefit.** Both Conley and Deputy Corporation

Counsel Estee Scholtz assured the Committee that using this spending category is a good strategy and is legally sound.

Motion carried 5-0.

8n. City of Elkhorn Tax Incremental District (TID) No. 4 Project Plan Amendment

Conley reported on requests she is making relative to the City of Elkhorn Tax Incremental District (TID) No. 4 Project Plan Amendment, which include; the inclusion of the actual project expenditure list rather than the debt/funding sources of those projects; stating within the project plan amendment that the developer agreement have a specific maximum payout amount listed; and returning language which was included in the original project plan relative to revenues incurred by the TID. She also noted, it has been made clear that workforce housing will not be part of this particular project. The apartments being built would be market rate multi-family capacity apartments. The Committee requested clarification on what the cost will be for these units and a cost comparison of other properties developed by Teronomy. Discussion ensued.

Confirmation of next meeting date and time: The next meeting was confirmed for Thursday, May 18, 2023 at 10:00 a.m.

10. Consideration of revenue sharing percentage proposal with landowner/s on future co-location agreements for the Sheriff's Office Radio Tower project. The committee will convene in closed session pursuant to the exemption contained in Section 19.85 (1)(e) of the Wisconsin Statutes, "Deliberating or negotiating the purchasing of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session."

The Committee convened in closed session **at approximately 11:41 a.m. on motion and second by Supervisor Stacey and Supervisor Ingersoll** pursuant to the exemption contained in Section 19.85 (1)(e) of the Wisconsin Statutes, "Deliberating or negotiating the purchasing of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session" relative to the items listed above. A roll call vote was conducted and all members present voted "aye." County Administrator Mark W. Luberda; Corporation Counsel/Director-LURM Michael Cotter; Finance Director Jessica Conley; Deputy Corporation Counsel Estee Scholtz; Comptroller Todd Paprocki; and Captain Todd Neumann remained in closed session. Supervisor Karbowski remained on the telephone.

The Committee reconvened in open session at 12:04 p.m. on motion and second by Supervisor Stacey and Supervisor Ingersoll.

Supervisor Stacey offered a motion, second by Supervisor Karbowski, to approve approximately 50-50 co-location revenue sharing. Motion carried 5-0.

Adjournment

On motion and second by Supervisor Stacey and Supervisor Ingersoll, Chair Reiff adjourned the meeting at 12:05 p.m.