



**Kewaunee County**  
**FINANCE & PUBLIC PROPERTY COMMITTEE MEETING**  
**MINUTES**

May 10, 2019

Kewaunee County Administration Center, 810 Lincoln Street, Kewaunee, WI 54216  
Conference Room

**Call to Order:** The meeting was called to order at 8:00 a.m. by Chair Haske.

**Roll Call:** Members present – Virginial Haske, Lee Luft, Daniel Olson, Tom Romdenne, John Mastalir.  
Others present – Mary Ellen Dobbins, Robert Weidner, Gary Paape, Jamie Annoye, Michelle Dax,  
Germaine Bertrand, Scott Feldt, Paul Kuesh, Ross Loining.

**Approval of May 10, 2019 Finance Agenda:** Luft moved and Olson seconded to approve the agenda.  
Motion carried.

**Approval of April 12, 2019 Finance Committee Minutes:** Olson moved and Luft seconded to approve  
the April 12, 2019 minutes. Motion carried.

**Public Comment:** None.

**Finance Director's Report**

**Monthly Financial Report – March 2019:** Kunesch provided an overview of the monthly finance report. No department budgets appear to be out of normal parameters. Kunesch reported sales tax collections for March at \$68,644 and year to date at \$269,000, which is on target. Kunesch also provided an update as to the time reporting system. Set up is continuing and the expectation is to go live in July.

**2018 Unaudited Fund Balance Report:** Kunesch reviewed the 2018 year end fund balances for all funds. Kunesch indicated that the general fund percentage level is higher than recommended in the fund balance policy, but the additional funds are kept to address shortfalls in other major funds. Kunesch pointed out that the percentage level for all funds combined is within the recommended range which is very encouraging. A question was raised regarding the Solid Waste fund and maintenance costs. Kunesch replied that annual maintenance cost are part of the long term care fund required by the DNR but the county is retaining \$100,000 in the fund as the DNR projections are for forty years and long term projection can often be mistaken.

**Overtime Report – April 2019:** Feldt reviewed the overtime report. Feldt indicated the new schedule being used by the Sheriff's department has resulted in lower overtime for both the patrol and jail division. A discussion related to overtime and compensatory time followed and possible impacts.

**2019 1<sup>st</sup> Quarter Investment Summary:** County Treasurer Dax provided an overview of the 2019 first quarter performance of the county's investments. Dax informed the committee that balances are strong and that \$1 million was transferred from short term investments to long term investments to improve return.

**Approval of Fund Transfer – Contingency Fund to Capital Improvement Fund:** Kunesch reviewed the procedure the committee followed last year with regards to the transfer of excess contingency funds. Fund Balance Policy placed a ceiling on the Assigned Fund Balance Contingency to \$400,000. Funds in excess are transferred to other fund balances pursuant to committee approval. An excess of \$44,383 exists because the 2018 contingency allocation was not used in full. Kunesch recommended that the excess funds be transferred to the Capital Improvement Funds to continue to build the balance. This fund pays for outlays identified in the Capital Improvement Plan, Kunesch reviewed transfer options and provided his rationale for making the transfer to the Capital Improvement Fund. Luft moved and Romdenne seconded to transfer \$44,383 from the Assigned Fund Balance – Contingency to the Capital Improvement Fund. Motion carried.



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**Review of Five Year Financial Forecast:** Kunesh reviewed the five year financial forecast and the methodology used in its creation. Kunesh described how as financial projections go out into future years that deficits occur. This is typical. Kunesh explained that each budget year, the county board makes decisions that close the gap between revenues and expenditures. The current gap between the two is not something to be alarmed about, but that the county should remain watchful. It was added that the public safety building project was not included in the projections as the costs are not known at this time and making an assumption of the costs would not be prudent. Discussion followed regarding the public safety building project. Further discussion also took place regarding the long term projections and their impacts. Kunesh summarized the five year projections as conservative and encouraging. Kunesh reiterated the funding gap can be covered through the customary budget process. Additional discussion followed regarding the need for new construction within the county. Net new construction will be the largest factor in the county's long term financial sustainability. The committee also touched on the county revolving loan fund and how the closing funds would be designated as well as what are future plans for funds to be received by Dominion Energy.

**Review Vendor Payments:** Committee reviewed the vendor payment information. No questions.

**Approve Supplemental Payroll:** Romdenne moved and Luft seconded to approve the supplemental payroll as presented. Motion carried.

**Next Meeting:** June 7 at 8:00 a.m. and July 12 at 8:00 a.m.

**Such Other Matters as Authorized by Law:** County Clerk Annoye informed the committee the need to replace voting machines will need to be considered in the next few years. Annoye told the committee that with regards to paying for the machines some counties require the municipalities to pay the entire replacement cost, some counties have the municipalities pay a portion of the replacement cost, and some counties for the entire cost themselves. The committee will need to decide this issue when it comes time to replace the machines.

**Adjournment:** Motion by Luft and seconded by Romdenne to adjourn the meeting. Motion carried. Meeting was adjourned at 10:15 a.m.

Respectfully submitted,

A handwritten signature in cursive script, appearing to read "Scott Feldt".

Scott Feldt