

**KEWAUNEE COUNTY
FINANCE & PUBLIC PROPERTY COMMITTEE - MEETING MINUTES**

Date: [September 04, 2020](#) Time: [8:00 AM](#)

Location: [Administration Center–County Board Room](#)

Call to order: The meeting was called to order at 8:00AM by Chairman Mastalir

Roll call: Members present: John Mastalir, Virginia Haske, Tom Romdenne, Doak Baker, Jeffrey Vollenweider. Others present: Scott Feldt, Paul Kunesh, Jeff Wisnicky, Daniel Olson, Gary Paape, Bryan Gruenwald.

Approve the agenda: Motion by Haske, second by Baker to adopt the agenda. Motion carried.

Approve minutes: Motion by Haske, second by Baker to approve the [07/14/2020](#) Finance Committee minutes. Motion carried.

Public Comment: none

Monthly Administrative report:

- a. Monthly Financial Report- July 2020. There are no new items to discuss since last months in depth discussion of departments. The 2021 budget requests include a departments current best estimate of the year end 2020 results. Most departments project the year end result under budget but a few project being over budget. Significant 2020 budget estimate issues are for: Coroner's office is having a much busier year than normal, not COVID related, and is projecting ending 2020 over budget by about \$8300. Highway Roads & Bridges is projecting the winter maintenance being over by \$138,000. Information Services will spend more for equipment and licenses related to COVID, but be reimbursed by Routs to Recovery funding. Treasurer's interest rates on investments have significantly decreased and is projected to be \$60,000 short of budget. The County overall should still be under budget. The most recent sales tax payment received was \$128,637 for a year to date amount of \$731,801 putting 2020 about \$30,000 ahead of 2019 at this point.
- b. Medical/Dental Financial Report-July 2020. Year to date medical premium equivalents exceed medical costs by about \$208,204. Dental premium equivalents exceed dental costs by about \$17,056.
- c. Overtime Report- August 2020. Overtime report was presented by Feldt. Sheriff continues as anticipated. Highway winter maintenance overtime is down from last year to date.

Health & Dental Insurance Plan & Premiums-Preview: Sept of each year we try to set rates for the next year. Horton will be ready for the Sept CB meeting night. Dental still projected at 0% & Health is still projected to be 3.5%. Some minor plan changes are possible. Vision Insurance will be reviewed as well.

Review 2019 Annual Audit-CliftonLarsonAllen: Bryan Gruenwald of CliftonLarsonAllen presented a summary of the Audited 2019 Financial Statements. The 2019 audit report included an unmodified, or "clean" opinion was given, there are no audit findings or reportable conditions. The Single Audit report included repeat findings for: 001-Single audit report preparation and 002-Uniform Grant Guidance implementation. Kunesh added that finding one is a matter of cost-benefit & finding 002 is a work in progress. Kewaunee County overall has strong fund balances and low debt balances compared to the limit. General Fund unassigned fund balance is about 43% and above the County policy range, but other funds have negative

balances with Human Services Fund being the largest at -\$1,215,518. The Human Services fund balance and history was discussed. Highway Internal Service Fund working capital is healthy.

Status of CDBG RLF-CLOSE funds: Feldt gave a brief history of the Revolving Loan Fund program, it's termination, and the resulting RLF-CLOSE program. The Cities of Algoma & Kewaunee were allocated CRLF CLOSE funds from the County for blight elimination, applied for CDBG grants, and can use RLF-CLOSE as a match. Kewaunee was awarded a grant. Algoma CDBG application is unknown at this time. The State will announce those grants in the near future.

Approval of Routes to Recovery Expenditures: A list of potential projects was included in the committee packet for consideration. The County has about \$337,000 of grant available. The list was reviewed and prioritized.

Motion by Haske, second by Vollenweider to recommend pursuing the grant funding for the items presented to include all items marked 1, 2, 3, and 7 except for the radio upgrade, and not to exceed a total of \$337,864. Motion passed 4-1 with Baker voting no.

Review vendor payments: Vendor payment reports for August were reviewed by the committee.

Approve County Board and Supplemental Payroll: Motion by Romdenne, second by Baker to approve the County Board and Supplemental Payroll as presented. Motion carried.

Such other matters as authorized by law: Renewal of rental agreements for County owned farmland will start in October for leases beginning January 2021. Extending leases vs a closed bid processes was discussed. The committee directed the Administrator to pursue market rental rates for a possible bid process and add this as an item on the September 15th agenda.

Next Finance Committee meetings: Sept 15th at 5PM, Oct 2nd at 8AM, Nov 6 at 8AM.

Adjournment: Motion by Vollenweider, second by Romdenne to adjourn the meeting. Motion carried... Meeting adjourned at 10:00AM.

Submitted by:
Paul Kunesh

