

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

Date: [April 09, 2021](#) 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, Daniel Olson, Gary Paape.

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

Approve minutes: Motion by Baker second by Haske to approve the [03/05/2021](#) Finance Committee minutes. Motion carried.

Public Comment: None.

Monthly Administrative Report:

Monthly Financial Report: Kunesh reported sales tax collections as \$95,508 for March. Kunesh reviewed the monthly finance report with the committee and reported that a number of one-time payment are included in the March report. These one-time payments are for the 2021 year. Kunesh then reported on the 2020 year-end fund balances. The General Fund experienced a \$409,000 surplus. Unassigned Fund Balance increased from \$4.5 million to \$6.1 million. Kunesh provided a summary of fund balances of the major funds. Human Services Fund saw a \$1.2 million fund deficit in 2019 reduced to \$335,000 largely due to a WIMCR payment of \$617,000 that was not included as part of the budget. This was intentional. The Highway Roads and Bridges Fund resulted in a deficit of \$448,000 of which \$400,000 was budgeted. The Fund still has a strong fund balance. The Highway Internal Service Fund had a deficit of \$233,000 but Kunesh is skeptical of the amount as a number of items such as inventory balances have not been entered. The Solid Waste Fund had a \$9,000 loss due to higher expenses. This fund will likely be removed as a major fund as the landfill is no longer in operation. The Health and Dental Self-Insurance Funds saw a \$46,000 loss and a \$15,000 surplus respectively. It was asked what is a good balance to have in these funds. Kunesh answered that two to three months of expenditures should be sufficient. Kunesh notified the committee that with a surplus to be transferred to the General Fund, policy states that a minimum of 10% of the surplus to the Debt Service Fund to prepay outstanding debt. Kunesh also provided some general information regarding the American Rescue Plan Act funds the county will be receiving. More information will be provided as it becomes available.

Medical/Dental Financial Report - February 2021: Feldt reviewed the reports with the committee. With only two months of data, there is no real trend to discuss.

Overtime Report – March 2021: Feldt reviewed the report with the committee. Feldt indicated that the jail overtime is above what would be the year to date percentage but this is only the first quarter of the year. Feldt also indicated that the committee will begin to see an increase in Highway overtime as road projects will begin now that the weather is warmer.

Discussion of County Fees: Feldt informed the committee that he has requested information from the departments as to fees charged to the public. Feldt identified those departments in which there are no fees charged to the public and those departments whose fees are determined by state statutes. These departments include: County Administrator; Child Support, Circuit Court, Clerk of Courts, Finance, Maintenance, and Register in Probate. Other departments may fit into these categories as well.

Discussion: Policy-Naming of Administration Building: The committee reviewed the policy and process document drafted for review. Discussion followed regarding the process of naming county buildings and property. Questions were raised: How do we determine who is worthy? Should the County name rooms? What length of time should a building/property be named? Is naming based on merit/honor or length of service. How do we ensure that this does not start a flood of requests to name buildings and properties? The committee expressed its general support of honoring person of note but also expressed concern as to the process and the long-term impacts naming a building/property may have.

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

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

Such other matters as authorized by law: None.

Next finance committee meeting: May 7, 2021 at 8:00 a.m.

Adjournment: Motion by Haske second by Romdenne to adjourn the meeting. Motion carried. Meeting adjourned at 9:02 AM.

Submitted by: Scott Feldt