



**FINANCE COMMITTEE
Minutes – January 16, 2020**

Call to Order. Chair Mary Mawhinney called the meeting of the Finance Committee to order at 7:30 A.M. on Thursday, January 16, 2020, in Conference Room N-1, Fifth Floor, Courthouse-East.

Committee Members Present. Supervisors Mawhinney, Beaver, Fox, Podzilni and Yeomans.

Committee Members Excused: None

Staff Members Present. Sherry Oja, Finance Director; Josh Smith, County Administrator; Randy Terronez, Assistant to County Administrator; Lisa Tollefson, County Clerk; Bridget Laurent, Deputy Corporation Counsel

Others Present: Supervisor Kathy Schulz; Ellen Wiegand and Chuck Wilson, Beloit Meals on Wheels.

Approval of Agenda. Supervisor Podzilni moved approval of the agenda as presented, second by Supervisor Yeomans. ADOPTED.

Approval of Minutes – December 12, 2019 and December 19, 2019. Supervisor Beaver moved approval of the minutes of December 12, 2019 and December 19, 2019 as presented, second by Supervisor Fox. ADOPTED.

Citizen Participation, Communications and Announcements. Supervisor Beaver said the Sheriff's Office is not sending the reconciliations of their checking account in a timely manner and they need to do this within 30 days of receiving the statement.

Transfers and Appropriations. None.

Review of Payments. The Committee accepted the reports.

Review of Payments Over \$10,000. The Committee accepted the reports.

Resolutions and Committee Endorsements.

Initial Resolution Authorizing General Obligation Bonds and/or Notes in an Amount Not to Exceed \$3,230,000

“NOW, THEREFORE, BE IT RESOLVED, by the Rock County Board of Supervisors duly assembled this _____ day of _____, 2020, that there

shall be issued, pursuant to Chapter 67, Wisconsin Statutes, General Obligation Bonds and/or Notes in an amount not to exceed \$3,230,000 for highway construction and improvement projects.”

Supervisor Fox moved approval of the above resolution, second by Supervisor Yeomans. ADOPTED.

Amending the 2019 Level B Hazmat Team Budget

“NOW, THEREFORE, BE IT RESOLVED, by the Rock County Board of Supervisors duly assembled this _____ day of _____, 2020, that the Sheriff’s Office’s budget for 2019 be amended as follows:

...”

Supervisor Beaver moved approval of the above resolution, second by Supervisor Fox. ADOPTED.

Accepting the 2020 EPCRA Planning Grant and Approving the 2020 Local Emergency Planning Committee Budget

“NOW, THEREFORE, BE IT RESOLVED that the Rock County Board of Supervisors duly assembled this _____ day of _____, 2020, accepts the 2020 EPCRA Planning Grant and approves the 2020 Local Emergency Planning Committee Budget as follows:

...”

Supervisor Beaver moved approval of the above resolution, second by Supervisor Podzilni. ADOPTED.

Providing an Additional \$5,000 to Beloit Meals on Wheels and Amending the 2020 Budget

“NOW, THEREFORE, BE IT RESOLVED that the Rock County Board of Supervisors duly assembled on this _____ day of _____, 2019 does hereby amend the 2020 budget to provide an additional \$5,000 to the Beloit Meals on Wheels program through the Council on Aging budget as follows:

...”

Supervisor Fox moved approval of the above resolution, second by Supervisor Podzilni.

Ms. Wiegand and Mr. Wilson said they feel the additional funds are important to their outreach, helping the citizens of Beloit to remain in their homes, and feel this money would be well spent. They added that it also helps as a safety check and adds the human touch. They said

they have nine routes running Monday through Friday, and they run four routes on Saturday and Sunday. Each driver delivers 10 to 16 meals per day. In 2018 they served 26,871 meals and in 2019 they served 29,012, an 8.3% increase. On average they served 93 meals per day in 2018, and averaged 106 meals per day in 2019, a 14.1 increase in the average number of meals per day.

Ms. Wiegand said they receive \$37,000 in Federal funds per year and respectfully request an additional \$5,000 from the County to make the full \$10,000 they requested.

Supervisor Yeomans asked about the rest of the County. Mr. Smith said the Council on Aging delivers for the rest of the County. Ms. Wiegand said they deliver to anyone with a 53511 ZIP code. Mr. Smith added that Mercy also has a meal program.

Mr. Wilson said most of their seniors cannot pay the full amount of the meal. Ms. Wiegand added that the funds from the Council on Aging goes toward the cost of the meal.

Supervisor Yeomans said the County delivers 15,000 meals in the City of Janesville. Mr. Smith said, if the Beloit Meals on Wheels did not deliver the meals in Beloit, the County would take over delivery and it would be in the best interest of the County to have them continue.

Supervisor Beaver asked if they had administrative costs. Ms. Wiegand said they do, but these funds come from a different source.

Ms. Oja said the Council on Aging has used tax levy money for the past two years. Supervisor Yeomans said, from a fiscal standpoint, the County is in the same boat as Beloit Meals on Wheels and the money will run out eventually. Chair Mawhinney said the \$5,000 already in the 2020 budget for them came out of the balance fund. Mr. Smith agreed and said this was a one-time federal fund.

Mr. Wilson said the need is only going to be greater as the elderly population grows.

Chair Mawhinney asked Supervisor Schulz why this was not asked for when the budget was being adopted, why wait until now. Supervisor Schulz said it was a misunderstanding on her part that it was not the full \$10,000.

Discussion on the budget process and how the committee chairs come to the first meeting after the budget is presented to request to changes to the proposed budget.

Supervisor Yeomans said that giving the additional funds to them now would be to their detriment as the funds will run out faster and future amounts would then need to be cut. Supervisor Schulz said we need to ask our government to give more funds to take care of the elderly, and that we need to advocate more.

Discussion on the 24 corporations who are partnering with Beloit Meals on Wheels and how they are helping by supplying drivers during work hours.

PASSED on the following vote: YES – Supervisors Beaver, Fox, Mawhinney and Yeomans; NO – Supervisor Podzilni.

Approving Contract for OPEB Actuarial Valuation Services Ms. Oja handed out copies of the request (attached) and went over it. She said it is for two years and that it went up about 5%.

Supervisor Yeomans said he feels the cost should be added to the cost of the premiums. Ms. Oja said these are for the financial statements. Mr. Smith said the cost of the premiums have already been given to the employees and there is then a lock on the costs. Supervisor Yeomans said there is the ability to tack on a fee for employees who have left. Mr. Smith said this is something the County Board would need to take action on.

Supervisor Beaver moved approval of the two year contract for the OPEB valuation at a cost of \$10,500 for 2019 and \$5,250 for 2020, second by Chair Mawhinney. ADOPTED.

Supervisor Beaver said this needs to get done but also the fees should be looked at. Supervisor Yeomans requested this be brought back for discussion at the next meeting.

Update, Discussion and Possible Action. None.

Adjournment. Supervisor Beaver moved adjournment at 8:28 A.M., second by Supervisor Yeomans. ADOPTED.

Respectfully submitted,

Marilyn Bondehagen
Office Coordinator

NOT OFFICIAL UNTIL APPROVED BY COMMITTEE.

Approval of Contract for OPEB Actuarial Services

The Governmental Accounting Standards Board (GASB) sets the financial reporting rules for government. Per GASB, governments must report their Other Post-Employment Benefits (OPEB) liability. OPEB liabilities are costs that the government entity has promised to pay on employees behalf in the future. Rock County's OPEB liability consists of:

- Health insurance provided to Deputy Sheriffs and Deputy Sheriff's Supervisor retirees and their dependents.
- Costs for other retirees who opt to pay 100% of their health insurance premiums until age 65.
- Costs for eligible employees participating in the Post Employment Health Plan (PEHP) to pay for healthcare premiums upon retirement.

In order to comply with OPEB rules, valuations must be done at least every 2 years. The actuarial valuations must determine the OPEB cost which is the annual required contribution (ARC) and the "net OPEB obligation" which is the difference between the employer's OPEB cost and actual annual employer contributions to the OPEB plan.

Gabriel, Roeder, Smith & Company (GRS) is a nationally recognized actuarial firm with the expertise to complete the valuation under ever changing GASB rules. GRS has offered to complete our OPEB valuations for \$10,500 for FY2019 and \$5,250 for FY2020.