Minutes - September 8, 2022

Call to Order: Chair Mawhinney called the Finance Committee meeting to order in the Jury Deliberation Room at 5:00 P.M. on Thursday, September 8, 2022.

Committee Members Present: Supervisors Mawhinney, Bostwick, Farrell, and Fox.

Committee Members Absent: Supervisor Clasen.

Staff Members Present: Captain DeRemer; Brent Sutherland, Facilities Management Director; Jim Sandvig, IT Director; Lisa Tollefson, County Clerk; Sherry Oja, Finance Director; Michelle Roetter, Treasurer; Sarah Holford, Business Manager; Dave Slusser, Human Resources Director; Randy Terronez, Assistant to the Administrator; Richard Greenlee, Corporation Counsel.

Others Present: Supervisor Towns; Casandra Chase, Baker Tilly.

Approve Agenda: Supervisor Bostwick moved approval of the agenda as presented, second by Supervisor Fox. ADOPTED.

Citizen Participation, Communications and Announcements: None.

Approval of Minutes: Supervisor Fox moved approval of the August 11, 2022 and August 16, 2022 minutes, second by Supervisor Bostwick. ADOPTED.

August 11, 2022 Minutes:

August 16, 2022 Minutes:

Approval of Transfers: None.

Review of Payments:

August Payments: The committee reviewed the payments.

Review of Payments Over $10,000:

August Payments: The committee reviewed the payments.

Committee Review and Approval of Per Meeting Allowances: Supervisor Farrell moved to approve the per meeting allowances in the amount of $9,297.46, second by Supervisor Bostwick. ADOPTED.

Reports:

Review and Comments on the FY 2021 Audit - Baker Tilly US, LLP: Casandra Chase, Baker Tilly, summarized the outcome of the fiscal year 2021 audit. The report is attached.

Review and Approval of Resolutions:

Acceptance of Wisconsin Department of Natural Resources Rock County 2022-2023 Snowmobile Trail Maintenance Grant S-5652: "NOW, THEREFORE, BE IT RESOLVED that the Rock County Board of Supervisors on this day of , 2022, hereby accepts the 2022-2023 Rock County Snowmobile Trail Maintenance Grant S-5652.

BE IT FURTHER RESOLVED, the Parks Manager is hereby authorized and directed to sign the grant agreement and that this document be submitted to the Wisconsin Department of Natural Resources.

BE IT FURTHER RESOLVED, the Parks Manager be named the Snowmobile Trail Coordinator and act as an authorized official to file all necessary documents for administration and reimbursement of this program, with the Rock County Alliance of Snowmobile Clubs and the Edgerton Sundowners named as subcontractors to carry out the work of the program (signing, grooming, and general trail maintenance). The Rock County Alliance of Snowmobile Clubs and the Edgerton Sundowners are 501(c)(3) federal charitable organizations. They are under contract with Rock County to carry out this recreation program in Rock County.

BE IT FURTHER RESOLVED, the 2022 budget be amended as follows:

..."

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

Accepting the Rock County SIMCOM 2020 (2022) Exercise Grant and Amending the 2022 Emergency Management Budget: "NOW, THEREFORE, BE IT RESOLVED that the Rock County Board of Supervisors duly assembled this ______ day of ___________ 2022, accepts the Rock County SIMCOM 2020 (2022) Exercise Grant award and amends the Emergency Management budget as follows:

..."

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

Authorizing Acceptance of SAFER Communities Law Enforcement Grant and Amending the 2022 Budget: "NOW, THEREFORE, BE IT RESOLVED, that the Rock County Board of Supervisors duly assembled this ________ day of ______________, 2022, does approve and authorize the acceptance of the SAFER Communities Law Enforcement Agency Grant; and,

BE IT FURTHER RESOLVED, that the Rock County Sheriff is authorized to accept the funds on behalf of the County of Rock, and the Sheriff's Office budget for 2022 be amended as follows:

..."

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

Review, Discussion and Possible Action:

Discussion and Possible Action on Opening Bid Prices of the Foreclosed Tax Lien Properties :
Michelle Roettger discussed the remaining foreclosed properties.

Supervisor Bostwick moved to accept the proposed opening bid prices, second by Supervisor Fox. ADOPTED.

Next meeting date and time: September 22, 2022 at 5:00 P.M.

Adjournment: Supervisor Fox moved to adjourn at 5:36 P.M., second by Supervisor Bostwick. ADOPTED.

Respectfully submitted,

Haley Thompson
Office Coordinator

NOT OFFICIAL UNTIL APPROVED BY COMMITTEE.

Rock County

Financial highlights

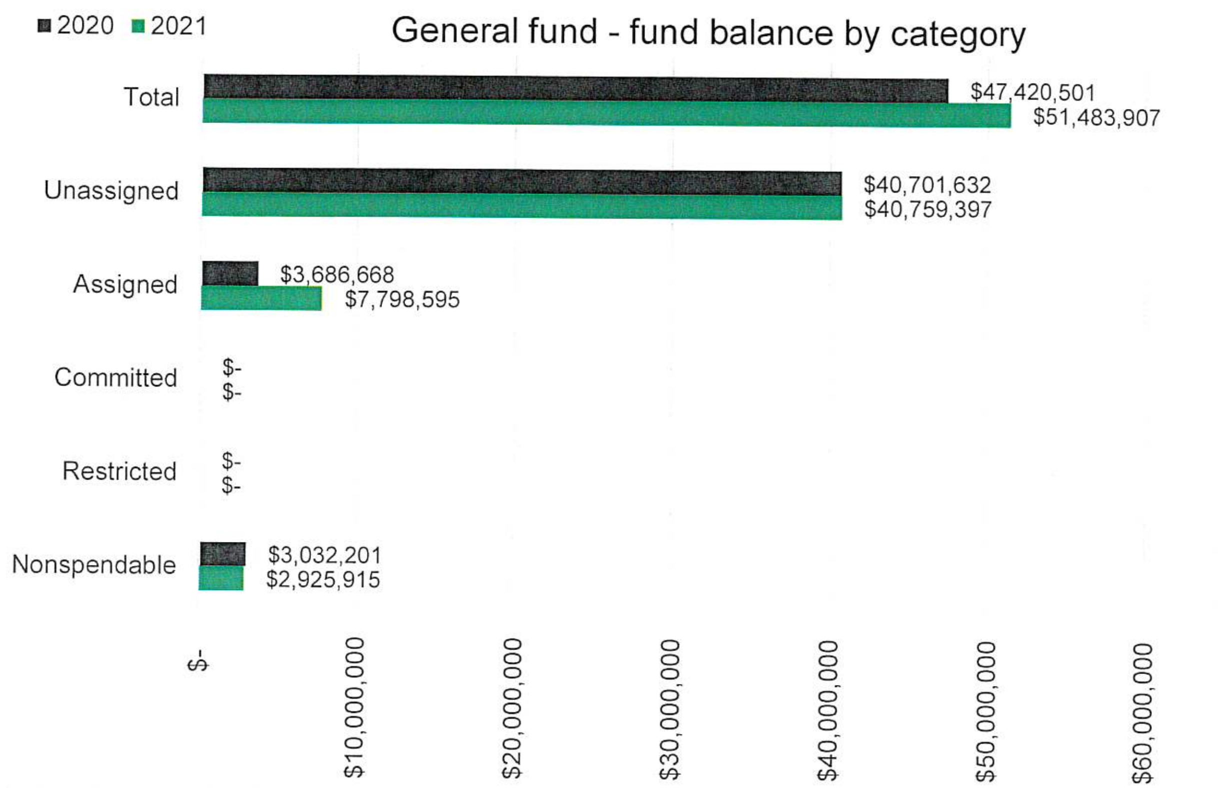
September 8, 2022

Client service team

Andrea Jansen, CPA, CFE, Partner
Casandra Chase, CPA, Manager
Leah Wipperfurth, CPA, Manager

Rock County

General fund results



Summarized income statement

	Actual	Final budget	Variance
Revenues and other financing sources	$ 63,659,263	$ 58,122,770	$ 5,536,493
Expenditures and other financing uses	59,595,857	58,372,770	(1,223,087)
Net change in fund balance	$ 4,063,406	$ (250,000)	$ 4,313,406

Fund balance category definitions

Nonspendable - amounts cannot be spent either because they are not in spendable form or because legal or contractual requirements require them to be maintained in tact.

Restricted - amounts that can be spent only for the specific purposes stipulated by an external source.

Committed - amounts constrained for specific purposes that are internally imposed through formal action of the governing body.

Assigned - spendable amounts that are intended to be used for specific purposes that are not considered restricted or committed.

Unassigned - residual amounts that have not been classified within other categories above.

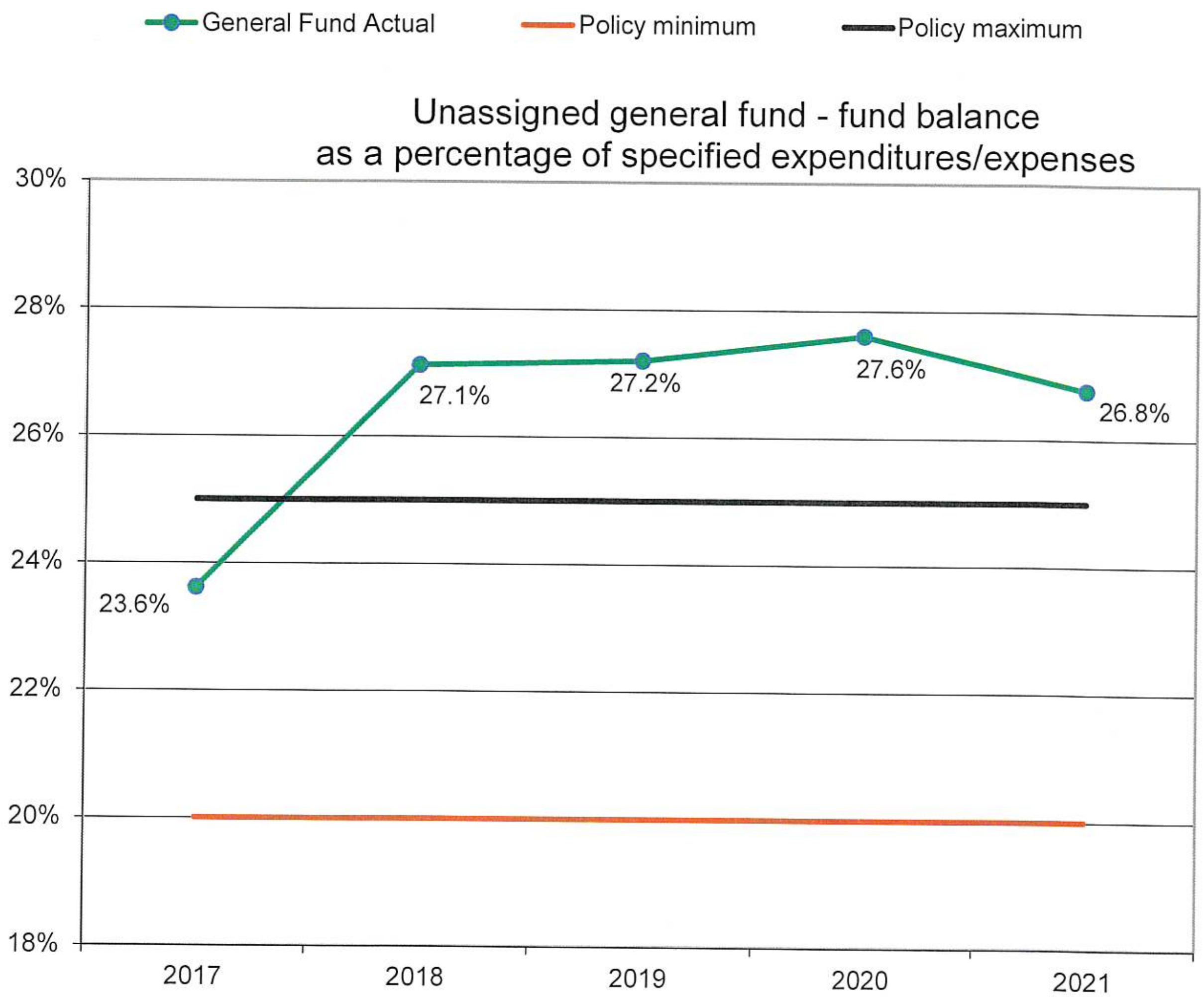
Source: current and prior year financial statement information and other benchmark information as noted.

Rock County

General fund - fund balance trends

Fund balance policy:

Maintain unassigned general fund balance of 20-25% of the total general, human services, airport, and enterprise fund expenditures/expenses.



Other reference values

GFOA recommends a minimum of no less than 2 months (16.7%) of general fund expenditures.

Source: current and prior year financial statement information and other benchmark information as noted.

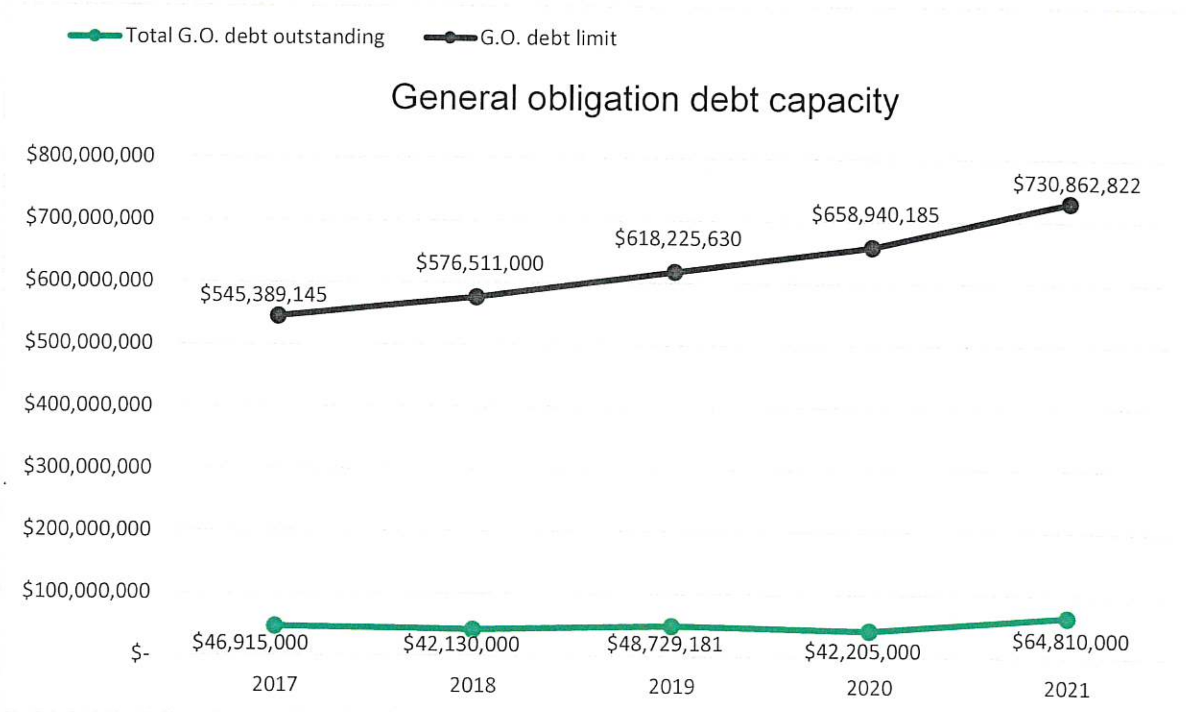
Rock County

General obligation debt

Debt management policy:

The County does not currently have a debt management policy.

Actual percentage of debt limit at 12/31/21: **9%**



Total debt outstanding by type at 12/31/2021

		General obligation
Governmental Activities	$	48,428,217
Enterprise		15,585,000
Internal Service		796,783
Total	$	64,810,000

Comparative metrics available online through the Wisconsin Policy Forum.

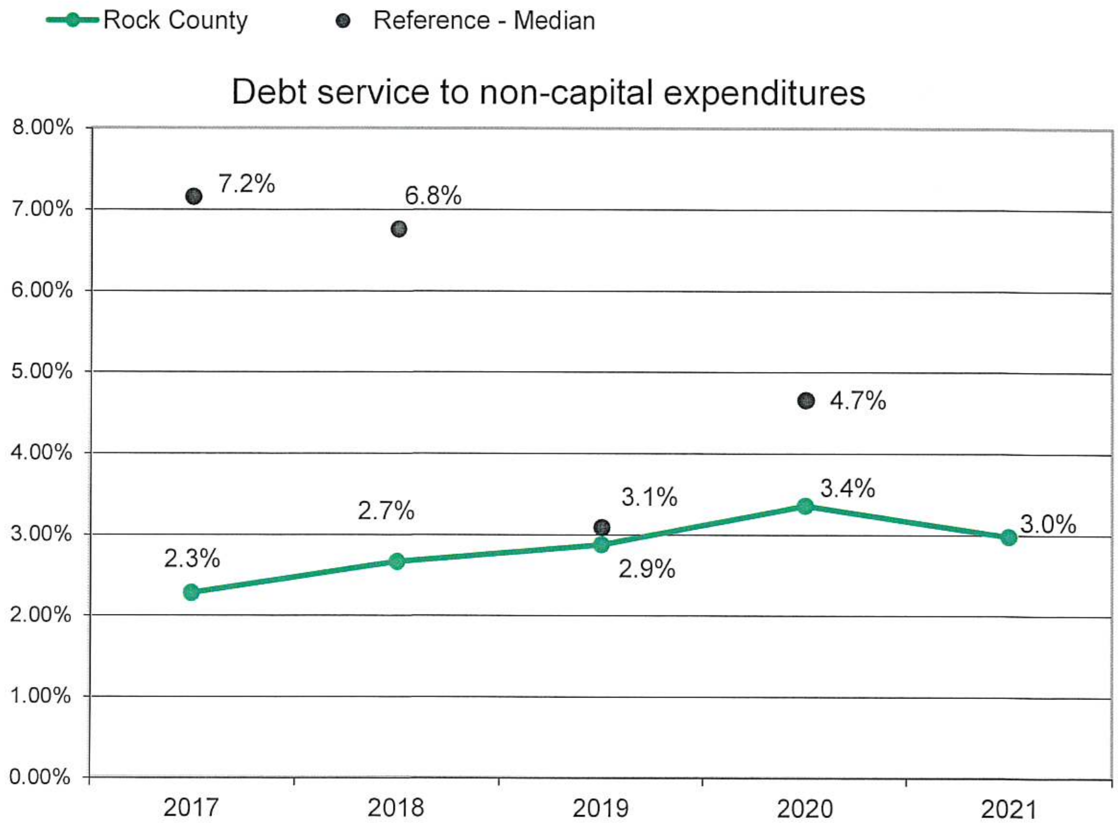
https://wispolicyforum.org/research/municipal-datatool-examining-and-comparing-wisconsin-cities-and-villages/

Select "Debt" -- options for custom comparisons or comparisons by county

Source: current and prior year financial statement information and other benchmark information as noted.

Rock County

Governmental funds - debt service



Current and prior year data

		2021		2020
Principal*	$	3,429,000	$	3,893,653
Interest		782,223		609,159
Total	$	4,211,223	$	4,502,812
Non-capital expenditures	$	141,265,336	$	134,115,830

*excludes principal on refunding debt.

Other reference values

Median reference value generated from 2017 - 2020 Baker Tilly county client data.

Rock County
Proprietary funds

Proprietary funds - summarized results

	Rock Haven	Highway	Internal Service
Operating revenues	$ 8,534,794	$ 8,035,485	$ 29,909,228
Operating expenses	(15,794,310)	(13,884,021)	(29,970,532)
Operating loss	(7,259,516)	(5,848,536)	(61,304)
Nonoperating items & transfers	9,712,232	8,079,860	3,408,967
Change in net position	2,452,716	2,231,324	3,347,663
Ending net position	**$ 9,209,595**	**$ 16,672,394**	**$ 14,789,668**

Internal service funds include:
Motor pool, Information technology, Self-insurance, Job center, and Health insurance.

Investment in Capital
Rock Haven - enterprise fund

Highway - enterprise fund

Motor pool - internal service fund

Job center - internal service fund

Information technology - internal service fund

Source: current and prior year financial statement information and other benchmark information as noted.

Page #	Address	Price
1.	9 ELLIOTT ST	$ 10,000.00
2.	1127 JEROME AVE	$ 10,000.00
3.	208 W STATE ST	$ 50,000.00 **3&4 TOGETHER**
4.	~~1203 HAROLD AVE~~	**PAID**
5.	~~120 W DELAVAN DR~~	**PAID**
6.	1122 W DELAVAN DR	$ 10,000.00
7.	1402 S OSBORNE AVE	$ 6,000.00
8.	1120 CENTER AVE	$ 500.00
9.	1116 W COURT ST	$ 10,000.00
10.	~~1108 LAUREL AVE~~	**PAID**
11.	22 S ACADEMY ST	$12, 000.00
12.	311 N JACKSON	$ 100.00
13.	1713 PURVIS AVE	$ 25,000.00
14.	4781 W BROWNVIEW DR	$ 25,000.00
15.	~~NEAR: 9108 N FULTON ST~~	**PAID**
16.	~~309 UNION ST~~	**PAID**
17.	~~BEHIND 419 HEMPHILL AVE~~	**PAID**
18.	1332 E KOSHKONONG DR	$ 5,000.00
19.	1405 E ROAD SEVEN & LOT	$ 10,000.00 **BOTH**
20	LOT 26 ROCK RIVER LEISURE ESTATES	$ 3,000.00
20.	LOT 176 ROCK RIVER LEISURE ESTATES	$ 2,000.00
20.	LOT 534 ROCK RIVER LEISURE ESTATES	$ 3,000.00
21.	~~318 PLUMB ST~~	**PAID**
22.	NEAR 858 ARTHUR DR	$ 25,000.00
23.	~~4110 FOX HILLS DR~~	**PAID**
24.	1444 CANYON DR	$ 25,000.00
25.	1433 GREENWICH LN	$ 30,000.00
26.	~~1318 BENTON AVE~~	**PAID**

27.	620 HAWTHORNE AVE	$100.00
28.	508 E MEMORIAL DR	$ 10,000.00
29.	51 CAMPUS LN	$ 30,000.00
30.	~~313 S HARMONY DR~~	**PAID**
31.	~~321 S PARKER DR~~	**PAID**
32.	201 E VAN BUREN ST	$ 20,000.00
33.	100 W HOLMES ST	$ 5,000.00
34.	412 W HOLMES ST	$ 8,000.00
35.	419 S HIGH ST	$ 15,000.00
36.	~~502 LINCOLN ST~~	**PAID**
37.	614 WILSON AVE	$ 100.00
38.	1102 ROCKPORT RD	$ 500.00
39.	1402 ROCKPORT RD	$ 5,000.00
40.	1714 ROCKPORT RD	$ 8,000.00
41.	337,331,327 & 333 OAKHILL AVE	$ 500.00 **ALL 4**
42	~~808 AFTON RD~~	**PAID**
43.	~~1901 ROCKPORT RD~~	**PAID**
44.	~~1909 ROCKPORT RD~~	**PAID**
45.	2203 W COURT ST	$ 25,000.00
46.	4216 W WESTWARD LN	$ 5,000.00
47.	~~7822 W MINERAL PT RD~~	**HOLD-FILED BANKRUPTCY**
48.	3449 TENNYSON DR	$ 50,000.00
49.	2357 S AFTON RD	$ 10,000.00
50.	NEAR 2228 HABORN DR	$ 100.00
51.	436 HAZEL AVE	$ 100.00
52.	1750 SIXTH ST	$ 8,000.00
53.	~~1708 POOLE CT~~	**PAID**

54.	1226 SIXTH ST	$ 3,000.00
55.	~~1108 SIXTH ST~~	**PAID**
56.	854 GARTNER CT	$ 20,000.00
57.	~~1906 E. COLLEY RD~~	**PAID**
58.	~~NEAR 7108 E FOX HOLLOW RD~~	**PAID**
59.	225 ALLEN ST	$ 30,000.00
60.	~~1116 LA SALLE ST~~	**PAID**
61.	1144 PRAIRIE AVE	$ 10,000.00
62.	1418 HULL AVE	$ 3,000.00
63.	~~1419 PORTER AVE~~	**PAID**
64.	1508 PORTER AVE	$ 2,500.00
65.	1515 YATES AVE	$ 50,000.00
66.	~~1659 SHERMAN AVE~~	**PAID**
67.	1677 FAYETTE AVE	$ 5,000.00
68.	~~1636 FAYETTE AVE~~	**PAID**
69.	1549 PORTER AVE	$ 3,000.00
70.	1625 DEWEY AVE	$ 1.00
71.	1963 DEWEY AVE	$ 100.00
72.	2027 DEWEY AVE	$ 100.00
73.	NEAR 2114 WISCONSIN AVE	$ 100.00
74.	~~2449 DEWEY AVE~~	**PAID**
75.	~~2451 ROBINSON DR~~	**PAID**
76.	~~1976 CREST RD~~	**PAID**
77.	1938 PRAIRIE AVE	$ 10,000.00
78.	2522 SUNSET DR	$ 20,000.00
79.	NEAR 2207 E HUBBE PKWY	$ 500.00
80.	350 E CENTRE ST	$ 1.00

81.	750 E ELMWOOD AVE	$ 15,000.00
82.	1942 S MOUND AVE	$ 3,000.00
83.	~~1918 S MOUND AVE~~	**PAID**
84.	1756 WISCONSIN AVE	$ 5,000.00
85.	1743 WISCONSIN AVE	$ 5,000.00
86.	1645 WISCONSIN AVE	$ 5,000.00
87.	1352 DEWEY AVE	$ 3,000.00
88.	815 ELM ST	$ 3,000.00
89.	~~514 ROOSEVELT AVE~~	**Paid**
90.	716 EIGHTH ST	$ 3.000.00
91.	826 ST LAWRENCE AVE	$ 5,000.00
92.	1204 ST LAWRENCE AVE	$10,000.00
93.	937 EUCLID AVE	$15,000.00
94.	920 W GRAND AVE	$15,000.00
95.	718 W GRAND AVE	$ 3,000.00
96.	410 EIGHTH ST	$ 1.00
97.	551 VERNON AVE	$ 500.00
98.	335 KENWOOD AVE	$100.00
99.	~~729 KENWOOD AVE~~	**PAID**
100.	115 MOORE ST	$ 2,000.00
101.	~~544 MOORE ST~~	**PAID**
102.	2049 JACKSON ST	$ 2,000.00
103.	2403 W FOREST AVE	$ 7,000.00
104.	~~1945 ROOSEVELT AVE~~	PAID
105.	~~1906 ROOSEVELT AVE~~	PAID
106.	1923 LENOX AVE	$ 3,000.00
107.	~~921 TOWNLINE AVE~~	**PAID**

108.	950 JOHNSON ST	$ 15,000.00
109.	1022 CLEVELAND ST	$10,000.00
110.	931 GRANT ST	$10,000.00
111.	1206 ELEVENTH ST	$ 5,000.00
112.	1524 MOORE ST	$ 2,000.00
113.	1723 MARY ST	$20,000.00
114.	~~1444 BITTEL ST~~	PAID
115.	2420 & 2440 NORTH ST	$20,000.00 **FOR BOTH**
116.	1812 MADISON RD	$10,000.00
117.	2090 CHRISTILLA DR	**HOLD-COB MIGHT TAKE**
118.	305 S RICHARDS ST	$30,000.00
119.	11748 W CARROLL RD	$20,000.00