

MANITOWOC COUNTY FINANCE COMMITTEE
Expo Merchants Building
July 21, 2020

Attendance: Chairperson Paul “Biff” Hansen, Supervisor Jamie Aulik, Supervisor Jim Baumann, Supervisor Mike Williams, and Supervisor Bonnie Shimulunas. Also in attendance: County Executive Bob Ziegelbauer, Comptroller Todd Reckelberg, Corporation Counsel Peter Conrad, County Treasurer Amy Kocian, Assistant Comptroller JJ Gutman, Supervisor Ken Sitkiewitz, Clifton Larson Allen (CLA) Principal Officer Bryan Grunewald and County Board Chairperson Jim Brey.

Call to Order: Chairperson Hansen called the meeting to order at 6:00 p.m.

Public Comment: Chairperson Hansen declared public input open at 6:00 p.m. No one present wished to speak, subsequently Chairperson Hansen closed public input at 6:01 p.m.

Approve the minutes of the June 16, 2020 Finance Committee meeting: Supervisor Williams moved to approve the meeting minutes, seconded by Supervisor Aulik. Upon vote, the motion passed unanimously.

Approve vouchers for the month of June 2020 in the amount of \$2,188,550.39: Supervisor Baumann moved, seconded by Supervisor Aulik to approve the vouchers. Upon voice vote, the vouchers in the amount of \$2,188,550.39 were approved.

Gerry Neuser, Public Works Director - Consideration and action on the following matters related to the Sale of Tax Deeded Property: Public Works Director Gerry Neuser presented a listing of the bids received on seven tax-deeded properties; all bids came in at 85% of the asking price, all from Robert J. Popp, and it is staff recommendation to accept all seven bids.

Woodridge Lot, City of Manitowoc, Parcel 052-788-011-010.00 - \$17,200.00
Woodridge Lot, City of Manitowoc, Parcel 052-788-011-030.00 - \$18,500.00
Woodridge Lot, City of Manitowoc, Parcel 052-788-011-020.00 - \$17,000.00
Woodridge Lot, City of Manitowoc, Parcel 052-788-011-050.00 - \$16,000.00
Woodridge Lot, City of Manitowoc, Parcel 052-788-011-110.00 - \$17,700.00
Woodridge Lot, City of Manitowoc, Parcel 052-788-001-210.00 - \$19,100.00
Woodridge Lot, City of Manitowoc, Parcel 052-788-001-200.00 - \$18,900.00

Supervisor Baumann moved to accept all offers of Robert J. Popp, seconded by Supervisor Williams. Upon discussion and voice vote, the motion passed unanimously.

Mr. Neuser also distributed an updated sale activity summary of the Woodridge Subdivision – Executive Estates Lots.

Todd Reckelberg, Comptroller/Auditor – Resolution Denying Claim made by (David Niles): Comptroller Reckelberg and Corporation Counsel Conrad reported Niles seeking claim for injuries he may have sustained while being brought into custody. Matter has been reviewed and correspondence received from insurance company stating Manitowoc County has no liability on this claim. Corporation Counsel Conrad recommended denial of the claim. Supervisor Williams moved to deny the claim of David Niles, seconded by Supervisor Baumann. Upon discussion and voice vote, the motion passed unanimously.

Todd Reckelberg, Comptroller/Auditor – Resolution Authorizing Grant Application (Wisconsin Elections Commission – County Election Security Subgrant). Comptroller Reckelberg reported County Clerk Jessica Backus has applied for the referenced grant. Supervisor Jamie Aulik stated the purpose of the grant is to enhance election technology and make election security improvements, such as a security risk assessment and DMARC protocol to authenticate emails. Supervisor Williams moved, seconded by Supervisor Baumann to adopt the Resolution Authorizing Grant Application (Wisconsin Elections Commission – County Election Security Subgrant). Upon discussion and voice vote, the motion passed unanimously.

County Credit Card Request for Peter Conrad, Corporation Counsel and Sharon Cornils, Personnel Director: Comptroller Reckelberg recommends issuance of a county credit card to Peter Conrad, Corporation Counsel and Sharon Cornils, Personnel Director. Supervisor Baumann moved to issue a county credit card to Peter Conrad and Sharon Cornils, seconded by Supervisor Shimulunas. Upon discussion and voice vote, the motion passed unanimously. Comptroller Reckelberg will check into various payment terms and potential benefits of the cards.

Update and discussion regarding Revolving Loan Fund and the Close Program – Chairperson Hansen mentioned possible use of funds by Door County to make loans, but this is not acceptable according to Comptroller Reckelberg. Comptroller Reckelberg gave brief update and there will be more information at an August meeting on various potential projects.

Report from External Auditor, CLA on County’s finances for 2019: Bryan Grunewald, Principal Officer with CLA referenced the “Management Communications” letter as he briefed the Finance Committee. The letter laid out the responsibilities of the Auditors and that of County management regarding Financial Statements, internal controls and reporting responsibilities. Mr. Grunewald noted that the auditing process continues to go well and urges the committee to review both the Management’s Discussion and Analysis document and Comprehensive Annual Financial Report carefully and to contact him with any questions. It was noted that the General Fund Balance is \$5,609,106 at year end compared to a 2018 balance of \$5,104,092, indicating a strong year for the General Fund. Mr. Grunewald drew attention to the unassigned (amount not earmarked for different purposes) category line which is the available working capital amount and contingency reserves and stressed the need to maintain some of that and not spend all. From a dollar perspective he stated the increase in that account creates flexibility. The Debt Service Fund increased from \$601,977 to \$1,278,781 in 2019 and those funds are restricted for future interest and principal payments. The Special Revenue Funds totals are very comparable from 2018 to 2019, with various categories showing fluctuation; one being the Human Service Balance showing a very strong increase going from \$169,128 to \$1,034,081. The Highway Fund takeaway shows a very busy year with a strong balance in net position and it was noted that a significant portion of that net position is tied up with capital assets (\$7.8 million restricted) and (\$1.8 unrestricted). Human Services Fund revenues increased and over the last couple of years that fund has grown from the deficit of \$214,000 in 2017. Self insurance funds, health, worker’s comp and dental, all show revenues exceeding claims, and also exhibit strong reserve balances. Bob Ziegelbauer contributed that we have 5 years of surpluses and next year will be the 7th year in a row without an increase in premiums. General obligation debt shows strong perspective from a debt position; statutory limit is \$286 million and county has \$28 million outstanding; the benchmark ratio is 20% or below and the county’s history is between 7 and 10%. Mr. Grunewald stated that from a debt perspective the county is in strong financial condition and that overall the county had a very strong financial year.

Communications: A copy of the following was provided in the committee’s packet emailed with the agenda:

- Monthly/Daily Average Population Report for June 2020 – Manitowoc County Jail.
- Secure Detention Report from HSD for June 2020.

Adjournment: Supervisor Williams moved to adjourn, seconded by Supervisor Aulik. Motion passed unanimously. The committee adjourned at 6:31p.m.

Respectfully submitted,

Linda Herman, Deputy County Clerk