



**FINANCE COMMITTEE**  
**Minutes – February 6, 2020**

**Call to Order.** Vice Chair Beaver called the meeting of the Finance Committee to order at 7:30 A.M. on Thursday, February 6, 2020, in Conference Room N-1, Fifth Floor, Courthouse-East.

**Committee Members Present.** Supervisors Beaver, Podzilni and Yeomans.

**Committee Members Excused:** Supervisors Mawhinney and Fox.

**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; Terri Carlson, Risk Manager; Sheriff Troy Knudson, Chief Deputy Craig Strouse, Captain Curt Fell, Diane Michaelis, Sheriff's Office; Brent Sutherland, Facilities Management Director; Dara Mosley, IT Deputy Director; Annette Mikula, Human Resources Director; Rich Greenlee, Corporation Counsel; Jodi Millis, Purchasing Manager.

**Others Present:** None.

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

**Approval of Minutes – January 9, 2020 and January 16, 2020.** Supervisor Yeomans moved approval of the minutes of January 9, 2020 and January 16, 2020 as presented, second by Supervisor Podzilni. ADOPTED.

**Citizen Participation, Communications and Announcements.** Vice Chair Beaver invited all to help themselves to the treats she brought in celebration of a number of Committee and staff members birthdays.

**Transfers and Appropriations.** None.

**Committee Review and Approval of Per Meeting Allowances.** Supervisor Yeomans moved approval of the per meeting allowances in the amount of \$9,559.21, second by Supervisor Podzilni. ADOPTED.

**Resolutions and Committee Endorsements.**

**Creating a 1.0 FTE Enterprise Desktop Administrator Position and Deleting a 1.0 FTE Instructor/Support Specialist Position**

**“NOW, THEREFORE, BE IT RESOLVED** that the Rock County Board of Supervisors duly assembled this \_\_\_\_\_ day of \_\_\_\_\_, 2020 does hereby approve the creation of a 1.0 FTE Enterprise Desktop Administrator position and the deletion of a 1.0 FTE Instructor/Support Specialist position in the Information Technology Department budget.”

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

**Amending the 2020 Human Services Department Budget to Accept a Community Mental Health Services Block Grant Supplemental Award for FFY 2020 and Creating a 1.0 FTE Human Services Professional Position Embedded in the Janesville Police Department**

**“NOW, THEREFORE, BE IT RESOLVED** that the Rock County Board of Supervisors duly assembled this \_\_\_\_\_ day of \_\_\_\_\_, 2020 does hereby authorize the acceptance of the Community Mental Health Services Block Grant Supplemental Award for FFY 2020 and the creation of a 1.0 FTE Human Services Professional (Crisis Intervention Worker) embedded in the Janesville Police Department.

**BE IT FURTHER RESOLVED** that the Human Services Department budget for 2020 be amended as follows to fund (1) the 1.0 FTE Crisis Worker in the Janesville Police Department and (2) projects to enhance client services available through Beloit Area Community Health Center:

...”

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

The Committee and staff discussed the use of funds, how funds are allocated, the use of Janesville Police Department for this trial pilot program, and the effectiveness of Crisis Workers embedded in other police departments in Dane County.

Supervisor Yeomans moved to table the resolution until more questions can be answered, second by Supervisor Podzilni. TABLED.

**Amending the 2019 Council on Aging Budget to Adjust Title C1, C2 Allocations**

**“NOW, THEREFORE, BE IT RESOLVED** that the Rock County Board of Supervisors duly assembled this \_\_\_\_\_ day of \_\_\_\_\_ 2020 does hereby amend the Adopted 2019 Rock County Council on Aging budget as follows:

...”

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

The wrong executive summary was attached to the resolution and the committee asked for the correct one attached.

ADOPTED.

**Amending the 2020 Council on Aging Budget to Adjust Title III-B, C1, C2, NSIP, Title III-D, NFCSP, AFCSP, MIPPA and SHIP Allocations**

“NOW, THEREFORE, BE IT RESOLVED that the Rock County Board of Supervisors duly assembled on this \_\_\_\_\_ day of \_\_\_\_\_, 2020 does hereby amend the 2020 Rock County Council on Aging budget as follows:

...”

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

**Authorizing Acceptance of Anti-Methamphetamine Task Force Program Grant**

“NOW, THEREFORE, BE IT RESOLVED by the Rock County Board of Supervisors duly assembled on this \_\_\_\_\_ day of \_\_\_\_\_, 2020, that the Rock County Sheriff is authorized to accept funds under the Anti-Methamphetamine Task Force Grant.

BE IT FURTHER RESOLVED, that the 2020 budget be amended as follows:

...”

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

**Acceptance of Wisconsin Department of Natural Resources County Conservation Aids Grant Funds and Amending Parks Budget**

“NOW, THEREFORE, BE IT RESOLVED that the Rock County Board of Supervisors duly assembled on this \_\_\_\_\_ day of \_\_\_\_\_, 2020 does hereby approve the acceptance of these funds and amend the Department of Public Works Parks Division 2020 Budget as follows:

...

**BE IT FURTHER RESOLVED** that the Parks Manager be hereby authorized and directed to sign the grant agreement and that these documents be submitted to the Wisconsin Department of Natural Resources.

**BE IT FURTHER RESOLVED**, that the Parks Manager be authorized to file all necessary documents for administration and reimbursement of this program.”

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

**Request Approval for the Purchase of Panasonic Toughbooks** Supervisor Podzilni moved approval of the request to purchase the budgeted replacement Panasonic Toughbooks at a cost of \$15,054, second by Supervisor Yeomans. ADOPTED.

**Creating Five 0.4 FTE and One 0.15 FTE Positions and Amending the Council on Aging Budget**

“**NOW, THEREFORE, BE IT RESOLVED** that the Rock County Board of Supervisors duly assembled on this \_\_\_\_\_ day of \_\_\_\_\_, 2020, does hereby approve creating five part-time positions in the County Budget to replace current Manpower positions, altering the 2020 Budget under the terms set forth below:

...”

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

The Committee discussed the cost savings, liability, and these positions would not include driving.

ADOPTED.

**Authorizing Part-Time Positions for Courthouse Security and Amending the 2020 Sheriff's Office Budget**

“**NOW, THEREFORE, BE IT RESOLVED** by the Rock County Board of Supervisors duly assembled on this \_\_\_\_\_ day of \_\_\_\_\_, 2020 that the Rock County Sheriff's Office is authorized to hire 2.2 FTE part-time Court Deputies, which may include up to 7 individuals working less than 0.5 FTE each.

**BE IT FURTHER RESOLVED** that the 2020 Rock County budget be amended as follows:

...”

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

Discussion on: differences between contracted personnel and Rock County Sheriff's Deputies; retired Sheriff's Office Deputies training; there will not be overtime costs; and retired Deputies can be used for transport, court services, etc.

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

**Update, Discussion and Possible Action.**

**Charging Out OPEB Fees** Ms. Oja handed out an explanation of OPEB liability coverage (attached) and explained this does not pertain to current staff, general retirees and that, per union contacts, it cannot be charged to law enforcement retirees.

**Status of Sheriff's Office Bank Statements** Ms. Oja informed the Committee the statements are caught up at this time.

**Semi-annual Reports** The Committee accepted the reports.

**Adjournment.** Supervisor Podzilni moved adjournment at 8:37 A.M., second by Supervisor Yeomans. ADOPTED.

Respectfully submitted,

Marilyn Bondehagen  
Office Coordinator

**NOT OFFICIAL UNTIL APPROVED BY COMMITTEE.**

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.

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.

**For FY 2019, 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.

The cost for completing the OPEB valuation for FY 2019 is \$10,500.

**For FY 2020, Rock County's OPEB liability consists of:**

- Health insurance provided to Deputy Sheriffs and Deputy Sheriff's Supervisor retirees and their dependents.

Due to the County moving from being self-insured to fully insured at 1/1/2020, the County no longer has future liability for general retirees or PEHP participants.

The cost for completing the OPEB valuation for FY 2020 is \$5,250

**Recouping costs of OPEB Valuation:**

- Law Enforcement retirees: Per union contracts, the County pays all the costs associated with health insurance. There is no mechanism in the contracts to recoup these costs.
- General retirees: Beginning 1/1/2020 the County does not have OPEB liabilities for this group. There could be some runout claims payments for 2019 services through March or so.
- Current staff: The actuarial valuation does not pertain to this group. Although, the actuary does estimate the future liability we may incur for current deputies.