

**VILLAGE OF WALWORTH
FINANCE COMMITTEE
MINUTES**

Tuesday, September 7, 2021, 4:00 pm

The public may attend this meeting at Village Hall, 227 N. Main St.

1. Call to Order: President Czaja presiding.
2. Roll Call: PRESENT: Trustee Reiersen, Trustee McMahon
ALSO PRESENT: Trustee Ball; Librarian, Bobbi Sorentino; Library Board Chairman, Kay Schwenn, Library Board Treasurer, Ethan Connelly
3. Approval of Minutes: Regular Meeting 08/03/21: A McMahon/Reiersen motion approved the minutes as presented.
4. Citizen comments: None.

Discussion, Consideration and Recommendation on the following:

1. Insurance Renewal Proposal, R & R Insurance presented by Nancy Wuenne: General Liability Workman's Compensation, with an umbrella policy, including an additional cyber security coverage:

Premium:	Subtotal	\$47,632.00	\$48,954.00
	Workers Comp.	35,119.00	44,893.00
		\$82,751.00 expiring	\$93,847.00 total 2022

estimate \$11,096.00 increase, 13/4%

DISCUSSION: Ms. Wuenne will provide estimates with an increase in the deductible to provide a possible cost savings. The increase of \$9,774 in the worker's comp is based on claims. An appraisal of Village property was updated approximately two years ago. Ms. Wuenne briefly reviewed the advantage of the Rebound program offered to injured employees.

ACTION: The proposal for renewal effective 09/15/21 will be placed on the agenda for the full Board consideration.

1. FINANCIALS:

A. Village Budget v Actual: 08/2021

1. Revenues: YTD actual	\$1,457,711.08
2. Expenses:	1,525,065.37
3. Net Balance	(214,830.45)

B. Water & Sewer Budget v Actual: 08/2021:

1. Revenues:	\$ 556,391.97
2. Expenses	429,185.09
3. Net Balance	127,206.96
 4. Total payables V & WS	 \$ 128,469.99

C. Library:

1. Revenues	\$ 172,483.00
2. Expenses:	141,313.97
3. Net Balance	31,169.03

Library Board Treasurer, Mr. Lauren Asplund submitted a 12/31/20 report he prepared for the Library Board in reconciliation with the Village Clerk/Treasurer's report of 12/31/20. Mr. Asplund maintains:

- a. 200-48510 Library Donations & Gifts ytd. actual..... \$1,687.00

- Should be moved to the Library Gift & Memorial bank account 200-91005
- b. 200-55110-110 Library Salaries..... \$19,387.77
- 200-55110-130 Library Benefits..... 4,239.22
- Should not include bonuses.....- 9,000.00
- Should not include benefit accrued to bonus..... - 3,000.00
- c. Year end, 2020, \$25,231.23 net revenues over expenditures, is the library cash balance to be carried forward.
- d. Journal entries will provide necessary corrections.

Note: The Library Board maintains three CD's at First National Bank & Trust in Walworth using the Village's tax ID number. All other funds are combined with the Village's checking account at the Town Bank. Invoices are paid from the Village's Town Bank combined fund.

4. Payables:

- 1. Schedule for payment of invoices: Invoices are delivered to the clerk's offices the day after the Library Board meeting, the second Tuesday of the month. The Library Board Chairman's concern regarding late charges was noted.
 - a. Letter from Lakeshore Library System: re: local procedures for handling library expenditures. (see WI. Stats. 43.58(2))
 - b. League of Wi. Municipalities, Libraries FAQ 1 regarding invoices: "Section 43.58 gives the library board exclusive control of the moneys appropriated for the library fund, the board does not make actual disbursements from the appropriation. Rather, the board audits and approves vouchers for expenditures and forwards these to the municipal clerk, who follows the ordinary procedure for disbursing municipal funds under sec. 66.0607 or 66.0609 if adopted."
 - c. Report submitted by Library Board Treasurer regarding Payables: copy of the vendor statement will be included in the future with submission of the invoice.

5. Donations & gifts:

- 1. League of Wi. Municipalities, Libraries FAQ 1 regarding donated funds: (See SS 43.58(7) "the library board is authorized to receive, manage and dispose of gift and donations for library purposes." "The library board members are considered special trustees of such property. The library board may pay or transfer the gift to treasurer of the municipality or county in which the public library is situated, may entrust any funds therefrom to a public depository under ch. 34..." "The League has interpreted the above provisions to mean that if a library board deposits gifts it receives in a public depository, the board may write checks disbursing such funds on its own without involving the municipal clerk.")
- 6. County payments to municipal libraries
 - 1. League of Wi. Municipalities, Libraries FAQ 2 regarding County Payment.: "The payment goes to the library." (See SS 43.57 or 43.52, 43.53.) "The check must then be deposited with the municipality in a fund under library control."
- 7. Clerk/Treas. financial report to Library Board: Monthly submittal to Library Board.
- 8. Library Board minutes, agendas & financial reports: Monthly submittal to Village Clerk/Treas.

DISCUSSION: Future communication between the Library and Village Boards with concerns will continue to be constructive.

- D. Budget Schedule: 2022: FIRST BUDGET WORKSHOP: Utility budget has been forwarded.
- E. Restructure Existing Debt/Bond Issue:
 - 1. Schedule: Contact with Ehlers with a proposed October meeting.
 - 2. Capital Items to be considered: 20-year old snow plow, \$200,000.

3. Capital Improvement Budget/ 5 yr. building improvement plan.
 4. Debt Limit: based on percentage of equalized value.
- F. TIF District:
1. Accountant's compilation report: See Project Plan for the Creation 09/27/11.
 2. Account balance: 2019, approximately \$57,000.
 3. Use of funds: Report from Public Works re: cost proposal (not available).
- G. Impact Fees:
1. Current charges.
 2. Review report: Use of funds. Consideration of time restrictions/deferred to next meeting.
- H. Federal Programs
1. Application and receipt of funding/ American Rescue Plan.
 2. American Rescue Plan (ARP) Potential Use of Funds: Discussion: Approval of project by Village Board to upgrade utility lift station & W&S electrical component.
 - i. Report of Walworth County Meeting with Municipalities.
 - a. Letter of proposal regarding creating County lab for testing municipal and residential wells. (Copy attached.) Noted.
- I. State Funding & Reports:
1. Annual finance report. Filed 06/07/21.
 2. Levy Life
 3. Report on utility: Letter to State Representative regarding non-compliance. E-mail response from State Representative with referral to DNR.
 4. Public Service Commission report. Filing date: E-mail from PSC to be referred to Baker-Tilly.
3. CLERK/TREAS. REPORT:
- A. 2020 Audit Progress: Ms. Rogers reported the difficulty with conducting the audit remotely. resulting in time delays.
 - B. Minutes: Village Board: Not yet available.
 - C. Report on temporary hire: Catlin has started school and is available two mornings a week.
4. DEPUTY CLERK/TREAS.
- A. Schedule/plan to hire candidate: Advertisement copy reviewed for publication.
 1. Report on contacts: Two applications are on file. Robert Half Agency has persons available with accounting experience available. DISCUSSION: Would contracting a temp with the option to hire benefit a hiring timeline, or should advertising with subsequent interviews be the focus. CONSENSUS: Proceed with both options.
5. CONTRACTS:
- A. Fire/Rescue contract with Town of Walworth. Proposal submitted by Town,
 1. Committee-of-Whole 07/20/21 & 07/28/21 (closed sessions)
 2. Letter to Town on file.
 - B. Progress on Recodification: Contact forthcoming.
 - C. Darien-Sharon-Walworth Year 2 Intergovernmental Agreement: Notification of a meeting held in Darien with all stakeholders was e-mailed on Monday, 08/30/21, for the meeting scheduled for Wednesday, 09/01/21. Information regarding the three proposals presented by Metro paramedic Services, Inc. was reviewed. The recommendation from those present at the meeting was to increase pay for the paramedics to \$20/hr. and increase EMT pay by \$1.00/hr. Each municipality is to consider the three options and report Board decisions to the Darien Administrator. DISCUSSION: With a review of current events regarding difficulty maintaining staffing of EMT's; and, a review of the referendum question regarding funding, MCMAHON/REIERSON MOVE TO RECOMMEND THAT THE BOARD APPROVES OPTION THREE OF THE METRO PROPOSAL FOR SERVICE TO THE DARIEN-SHARON-WALWORTH YEAR 2 INTERGOVERNMENTAL AGREEMENT. Motion

carried.

6. FEES:

- A. Building & Inspection fee: Recommendation for increases/Building Inspector. A MCMAHON REIERSON MOTION TABLES THE MATTER UNTIL ELLIS CAN BE AT THE MEETING TO PRESENT THE PROPOSAL. Motion carried.

7. SCHEDULE NEXT MEETING: Tuesday, October 4, 2021, 4:00 PM.

8. Adjourn: A McMahan/Reierson motion adjourned the meeting at approximately 5:50 PM. Motion carried.

Respectfully submitted:

Louise Czaja, Village President

cc: Finance Committee, Village Board,