

**Finance & Personnel Committee
of the City of Onalaska**

Wednesday, February 3, 2021

1

1 The Meeting of the Finance & Personnel Committee of the City of Onalaska was called to order
2 at 7:16 p.m. on Wednesday, February 3, 2021. It was noted that the meeting had been
3 announced and a notice posted at City Hall.

4
5 Roll call was taken, with the following members present: Ald. Dan Stevens, Ald. Jim Olson,
6 Ald. Diane Wulf

7
8 Also Present: City Administrator Eric Rindfleisch, Mayor Kim Smith, City Clerk JoAnn
9 Marcon, City Attorney Amanda Jackson, Financial Services Director/Treasurer Fred Buehler,
10 City Engineer Jarrod Holter, Parks and Recreation Director Dan Wick, Payroll/Human
11 Resources Specialist Amy Hewitt, Police Chief Charles Ashbeck, Ald. Tom Smith, Ald. Cari
12 Burmaster

13
14 **Item 2 – Approval of minutes from the previous meeting**

15
16 Motion by Ald. Olson, second by Ald. Wulf, to approve the minutes from the previous meeting
17 as printed and on file in the City Clerk’s Office.

18
19 On voice vote, motion carried.

20
21 **Item 3 – Public Input (limited to 3 minutes/individual)**

22
23 Ald. Stevens called three times for anyone wishing to provide public input and closed that
24 portion of the meeting.

25
26 **Consideration and possible action on the following items:**

27
28 **FINANCE**

29
30 **Item 4 – City of Onalaska 2021 Capital Projects – General Obligation Corporate Purpose**
31 **Bonds and State Trust Fund Loan:**

- 32
33 a. **Resolution 2-2021** – Initial Resolution Authorizing \$150,000 General Obligation Bonds
34 for Sanitary Sewer Projects

35
36 Fred told committee members the following resolutions take all the city’s projects for 2021 and
37 break them down into the proper categories to do the initial resolutions as the city prepares to
38 enter the bond market at a future date.

39
40 Brad Viegut, Managing Director at Robert W. Baird, addressed Item 4g and told committee
41 members it takes all the initial resolutions and compiles them into one bond issue. Brad said the
42 city will doing one large bond that totals \$3,510,000, and he next addressed the State Trust Fund
Reviewed 02/05/2021 by Amanda Jackson & Fred Buehler

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43 Loan, noting there are three items in the city's Capital Improvement Projects that are ineligible
44 for bonding. Those items are eligible for financing through note issuance. Brad said, "We look
45 for the lowest cost alternative, and going to the state for a State Trust Fund Loan is less costly
46 than if we were to, say, issue a note issue for these three projects." Brad noted this is consistent
47 with the approach that has been taken the past several years.

48
49 For clarification, Ald. Stevens asked Brad if Item 4g is the aggregate total of Items 4a through 4f.

50
51 Brad told Ald. Stevens that Item 4f is the direction to publish the notice of the resolutions on
52 which the committee is voting this evening, and he said Items 4a through 4e assigns a dollar
53 amount to each set of projects.

54
55 Motion by Ald. Wulf, second by Ald. Olson, to approve Resolution 2-2021 – Initial Resolution
56 Authorizing \$150,000 General Obligation Bonds for Sanitary Sewer Projects.

57
58 On voice vote, motion carried.

59
60 b. **Resolution 3-2021** – Initial Resolution Authorizing \$485,000 General Obligation Bonds
61 for Storm Sewer Projects

62
63 Motion by Ald. Wulf, second by Ald. Olson, to approve Resolution 3-2021 – Initial Resolution
64 Authorizing \$485,000 General Obligation Bonds for Storm Sewer Projects.

65
66 On voice vote, motion carried.

67
68 c. **Resolution 4-2021** – Initial Resolution Authorizing \$30,000 General Obligation Bonds
69 for Parks and Public Grounds Projects

70
71 Motion by Ald. Wulf, second by Ald. Olson, to approve Resolution 4-2021 – Initial Resolution
72 Authorizing \$30,000 General Obligation Bonds for Parks and Public Grounds Projects.

73
74 On voice vote, motion carried.

75
76 d. **Resolution 5-2021** – Initial Resolution Authorizing \$2,435,000 General Obligation
77 Bonds for Street Improvement Projects

78
79 Motion by Ald. Olson, second by Ald. Wulf, to approve Resolution 5-2021 – Initial Resolution
80 Authorizing \$2,435,000 General Obligation Bonds for Street Improvement Projects.

81
82 On voice vote, motion carried.

83
84 e. **Resolution 6-2021** – Initial Resolution Authorizing \$410,000 General Obligation Bonds
Reviewed 02/05/2021 by Amanda Jackson & Fred Buehler

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85 for Water System Projects

86

87 Motion by Ald. Olson, second by Ald. Wulf, to approve Resolution 6-2021 – Initial Resolution
88 Authorizing \$410,000 General Obligation Bonds for Water System Projects.

89

90 On voice vote, motion carried.

91

92 f. **Resolution 7-2021** – Directing Publication of Notice to Electors Relating to Bond Issues

93

94 Motion by Ald. Olson, second by Ald. Wulf, to approve Resolution 7-2021 – Directing
95 Publication of Notice to Electors Relating to Bond Issues.

96

97 On voice vote, motion carried.

98

99 g. **Resolution 8-2021** – Providing for the Sale of \$3,510,000 General Obligation Corporate
100 Purpose Bonds

101

102 Motion by Ald. Olson, second by Ald. Wulf, to approve Resolution 8-2021 – Providing for the
103 Sale of \$3,510,000 General Obligation Corporate Purpose Bonds.

104

105 On voice vote, motion carried.

106

107 h. Financing Plan for 2021 Capital Improvement Projects

108

109 Brad noted a copy of the Financing Plan for 2021 Capital Improvement Projects was included in
110 committee members' packets. Brad's presentation included the following information:

111

112 **Summary of Financing**

113

- 114 • The State Trust Fund Loan, which totals \$253,388 for fiber optic cable construction, two
115 marked police vehicles, and 12 portable radios, is scheduled to mature over a five-year
116 period. The final payment will occur in March 2026. The current rate for that loan is 2.5
117 percent. The three items are not eligible for bonding under State of Wisconsin Statutes.
- 118 • The General Obligation Corporate Purpose Bonds total \$3,510,000. This will fund all the
119 city's 2021 Capital Improvement Projects, except those projects that are funded by the
120 State Trust Fund Loan. Repayment is scheduled to occur over a 20-year period. The
121 estimated interest rate is 1.49 percent.

122

123 **Timeline**

124

- 125 • Upon approval this evening, the Initial Resolutions are forwarded to the Common

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126 Council for consideration at its February 9 meeting. Robert W. Baird and city staff will
127 continue to make preparations for the issuance, prepare the offering documents, secure a
128 bond rating, and market the bonds to underwriters nationwide. Brad will attend the
129 March 9 Common Council meeting, at which time the Award Resolution will appear on
130 the agenda. That resolution will finalize the interest rates and the terms of the Corporate
131 Purpose Bonds. The 1.49 percent interest rate is an estimate based on the current market.
132 The Council's action on March 9 will finalize that rate.
133

134 **2021 Financing Illustration**

- 135
- 136 • The offsetting revenue (\$1,224,553) reflects any debt service that is paid by funds other
137 than levy dollars (Sewer, Water, Storm Water).
 - 138 • The combined net debt service for 2021 is \$3,856,460. That will increase to \$4,033,995
139 in 2022 with this debt issuance.
- 140

141 Ald. Stevens addressed the General Obligation Corporate Purpose Bonds, asking Brad how much
142 variance he typically would expect regarding the interest rate.
143

144 Brad told Ald. Stevens he would be surprised if it is higher than 0.25 percent, and he noted the
145 trend has been significantly decreasing interest rates since the start of 2021. Brad told committee
146 members he had done an issue the previous week with Monroe County, which holds an AA-
147 rating, and he said the county's issue was non-bank qualified. Brad noted non-bank qualified
148 debt typically has slightly higher rates than bank qualified, and he said Monroe County's rate
149 was 1.51 percent for a 20-year issuance. Brad reiterated the rate will be finalized at the March 9
150 Common Council meeting, and he said, "The market sure seems solid. Even if rates increase a
151 little bit, we're still in a historically low environment."
152

153 Motion by Ald. Wulf, second by Ald. Olson, to accept and place on file the Financing Plan for
154 2021 Capital Improvement Projects.
155

156 On voice vote, motion carried.
157

158 **Item 5 – City of Onalaska Financials:**

159

160 a. General Fund 2020
161

162 Fred said a preliminary draft is before the committee this evening, and he noted revenues total
163 \$9,944,644.80, which is approximately \$239,303 less than budget. Fred noted the largest
164 contributors to the shortfall in revenue were interest income (a \$125,000 decrease), Parks and
165 Recreation, the Aquatic Center, and expenditures. Fred referred to the city's Interest Dividends
166 (insurance dividend) and said the \$34,118 period activity was unexpected. The city budgeted

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167 \$8,600, and it received \$32,663 more than anticipated for 2020.

168

169 Ald. Stevens addressed the decreased income from interest accounts and asked if it has affected
170 any of the city's holdings.

171

172 Fred noted this is interest income and said the interest income rate has consistently been at 0.15
173 percent.

174

175 Fred directed committee members' attention to page 26 in the packet and said it had caused a
176 couple corrections that needed to be made. Fred explained he thought Jarrod had saved a
177 significant amount of funds for salt and sand. However, Fred further explained he discovered
178 Jarrod had received an invoice that required him to utilize all the funds he had. Fred said that
179 when he had attempted to transfer funds to balance that particular fund, he lacked sufficient
180 funding because there was an invoice that needed to be paid. Therefore, that is why there is a
181 correction in the resolution, and also a modification that will be made later this evening.

182

183 Jarrod explained that a salt order had been placed in late December, but the city never received
184 an invoice. Jarrod said city staff had to call to receive an invoice, and therefore it does not
185 appear on the financials that are before the committee this evening.

186

187 Fred directed committee members' attention to page 17 and said that thanks to the TiPSS
188 software, the city is able to break down in different areas the parking citations. Fred noted the
189 city had budgeted \$62,000 for parking citations in 2020 and collected \$49,631.90. Fred noted
190 that equated to approximately 2,435 citations, of which 1,351 were related to alternate side
191 parking, and 868 were related to alternate side parking restrictions.

192

193 Ald. Wulf addressed the City Clerk's expenditures and said she assumes elections had been the
194 largest driver.

195

196 Fred told Ald. Wulf she is correct.

197

198 Ald. Wulf inquired about SIR expenses that are found on page 23.

199

200 Fred explained it is Self-Insured Retention and told Ald. Wulf the City of Onalaska is self-
201 insured for the first \$17,500. Fred said, "We always budget and hope we either end up using all
202 of the SIR or very little of it." Fred noted the city had expended \$2,720 more than anticipated in
203 2020.

204

205 Fred told committee members \$10,183,948 had been budgeted for expenditures in 2020, and the
206 actual budget at this point is \$9,303,169.06. This is \$880,778.94 less than budget. Fred said
207 there is a surplus of approximately \$641,475.94 in the General Fund when the shortage in
208 revenues (\$239,303) is subtracted from the \$880,778.94.

Reviewed 02/05/2021 by Amanda Jackson & Fred Buehler

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209
210 Motion by Ald. Wulf, second by Ald. Olson, to accept the City of Onalaska General Fund
211 Financials for 2020.

212
213 On voice vote, motion carried.

214
215 b. Authorization to approve transfer of funds within each department to comply with
216 Government Accounting Standards Board (GASB) / Generally Accepted Accounting
217 Principles (GAAP) standards – 2020

218
219 Fred explained that if a fund is within a \$500 overage or less, “then we consider that to pass.”
220 Fred further explained, “If it needs assistance within itself, then you can see me doing a plus and
221 minus [on pages 32 through 41] within each department.” Fred cited the Common Council as an
222 example, noting more funds had been expended for subscriptions and dues and less for
223 transcription contractual services. Therefore, \$700 was transferred from the Transcription
224 Contractual line item to the Subscriptions & Dues line item. Fred noted this practice is done
225 individually within each department, and he said Item No. 6 addresses any additional assistance
226 that is needed.

227
228 Ald. Wulf stated she had found the information included in committee members’ packets
229 extremely difficult to read – not only due to the font size, but also because the information
230 appears to be blurred.

231
232 Fred noted the city had had 27 pay periods, and he said all the salary accounts likely needed
233 some assistance throughout. Fred noted January 1 (New Year’s Day) was the payday, and also
234 that funds do not transfer on holidays. Fred told committee members the city had needed to do
235 the payroll Friday, December 31, and he said the 27th payroll ended up being part of 2020 instead
236 of being the first payroll in 2021.

237
238 Ald. Stevens asked if there will be 25 payroll periods in 2021.

239
240 Fred said there will be 26 payroll periods in 2021.

241
242 Ald. Wulf asked if the figures presented in Item 5b will be translated and transferred into
243 Resolution 11-2021.

244
245 Fred told Ald. Wulf no and said, “[Item] 5b is just transferring within itself where they didn’t
246 need additional help outside.” As an example, Fred explained that if Jarrod required additional
247 funding that he could not handle within his own department, he must obtain assistance from
248 another department.

249
250 Motion by Ald. Stevens, second by Ald. Olson, to approve authorization to transfer of funds
Reviewed 02/05/2021 by Amanda Jackson & Fred Buehler

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251 within each department to comply with Government Accounting Standards Board (GASB) /
252 Generally Accepted Accounting Principles (GAAP) standards – 2020.

253

254 On voice vote, motion carried, 2-0, with one abstention (Ald. Wulf).

255

256 **Item 6 – Resolution 11-2021 – To Transfer To/From Various Departments in the 2020**

257 **General Fund Budget**

258

259 Fred told committee members they should have received a revised copy of Resolution 11-2021,
260 and he noted the top portion of the resolution refers to the following unspent funds:

261

- 262 • Police Department Health Insurance (100-52100-152) \$63,525
- 263 • Fire Department Wages-Regular (100-52200-120) \$63,525

264

265 The following departmental accounts required additional assistance from another location:

266

267	Police & Fire Commission	Transcription	100-51110-291	\$530
268	Finance	Other Contractual	100-51411-290	\$1,200
269	City Clerk	Salaries-Regular	100-51420-110	\$23,400
270	City Clerk	Wages-Regular	100-51420-120	\$1,000
271	City Clerk	Overtime-Regular	100-51420-121	\$3,000
272	City Clerk	FICA	100-51420-150	\$1,200
273	City Clerk	Health Insurance	100-51420-152	\$19,520
274	City Clerk	Postage	100-51420-311	\$600
275	Elections	Postage	100-51440-311	\$14,000
276	Unemployment Comp.	Unemployment	100-51940-517	\$24,200
277	Insurance	SIR	100-51946-514	\$2,800
278	Engineering	Health Insurance	100-53100-152	\$20,500
279	Street	Salt & Sand	100-53111-370	\$10,800
280	Street Signs & Signals	Signal Maint./Rep.	100-53312-373	\$4,300

281

282 Jarrod addressed the Salt & Sand Account and told committee members there had been sufficient
283 funding to cover it in the Street Department budget. Jarrod said, “There would have been
284 multiple line items, so this made it easier for Fred to do it this way rather than taking a little bit
285 out of different line items in the Street Department. We still stayed within what we had. It was
286 just easier to do it this way.”

287

288 Fred told committee members he believes four city employees had retired in 2020, and he said
289 that when employees retire, half of the sick leave is paid out up front through payroll. The other
290 half, which is whatever an employee’s health and dental insurance is, is paid to him or her
291 monthly. Fred told committee members he had established an accounts payable for the

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292 employees who had left and still had benefit funds remaining. Fred said all those expenditures
293 are recognized in the employees' various departments; in this case, City Clerk and Inspections.
294 Fred said paying the former employees whatever they have remaining will have been recognized
295 and expensed in the year in which it happened.

296
297 Motion by Ald. Wulf, second by Ald. Olson, to approve Resolution 11-2021 – To Transfer
298 To/From Various Departments in the 2020 General Fund Budget.

299
300 On voice vote, motion carried.

301
302 **Item 7 – Designated Fund Balance (DSFB) General Fund and /or Special Revenue Funds**
303 **2020:**

304
305 a. Adjust Existing DSFB – 2020

306
307 Police Chief Ashbeck told committee members undesignated funds had been received via the
308 sale of city property, and he said he had asked Fred if the Police Department could designate
309 those funds for a variety of projects that are planned for 2021.

310
311 Fred noted the balance at the end of 2019 was \$25,704, and he said Police Chief Ashbeck is
312 asking to add \$13,235 from the sale of Police Department vehicles to the Restricted Designated
313 Fund Balance – Fund 207 (Equipment Replacement). This will increase the fund balance to
314 \$38,939.

315
316 Ald. Stevens inquired about the proposed projects.

317
318 Police Chief Ashbeck said he wishes to continue the Police Department's project with its
319 portable radios in an attempt to reduce the department's capital projects for 2022. Police Chief
320 Ashbeck said there also are some thoughts about spare body cameras in the event one of the
321 current cameras malfunctions, and speed message boards or a speed trailer.

322
323 Ald. Stevens asked Police Chief Ashbeck if he is seeking flexibility to take action over the
324 course of the year as events occur.

325
326 Police Chief Ashbeck told Ald. Stevens he is correct.

327
328 Motion by Ald. Wulf, second by Ald. Olson, to approve adjusting the existing DSFB – 2020.

329
330 On voice vote, motion carried.

331
332 b. Establish new DSFB – 2020

333
Reviewed 02/05/2021 by Amanda Jackson & Fred Buehler

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334 Fred told committee members there is nothing to report, and therefore no action is required.

335

336 **Item 8 – Resolution 12-2021 – To Transfer from the 2020 General Fund Budget to the**
337 **Special Revenue Fund -Special Projects**

338

339 Fred told committee members that whenever possible, the Common Council over the last 10 to
340 12 years has transferred \$3,500 to assist the D.A.R.E./G.R.E.A.T. program due to a decrease in
341 funding.

342

343 Police Chief Ashbeck told committee members the Police Department greatly appreciates the
344 donation, noting the department recently had ordered nearly \$2,500 in supplies for D.A.R.E.
345 classes that have begun this year. Police Chief Ashbeck said, “The funds are certainly needed
346 and used.”

347

348 Motion by Ald. Wulf, second by Ald. Olson, to approve Resolution 12-2021 – To Transfer
349 \$3,500 from the 2020 General Fund Budget to the Special Revenue Fund -Special Projects.

350

351 On voice vote, motion carried.

352

353 **Item 9 – Resolution 13-2021 – To Transfer from the 2020 General Fund Budget to the**
354 **Special Revenue Fund -Equipment Replacement Fund**

355

356 Fred explained that by transferring \$435,000 of the surplus within the General Fund,
357 approximately \$260,000 will go into the General Fund Undesignated Fund Balance. Also, by
358 transferring \$435,000 into the Equipment Replacement Fund, in 2022 the City of Onalaska will
359 be able to utilize its fund balance within the Equipment Replacement Fund and therefore not
360 have to levy. Fred said, “This puts the City of Onalaska in a very good position financially. It’s
361 putting some dollars into our fund balance within the General Fund. ... It also puts dollars within
362 the Equipment Replacement Fund so that we don’t need to levy to the taxpayers and be able to
363 use some of our undesignated fund balance for the year of 2021, and beyond.”

364

365 Motion by Ald. Wulf, second by Ald. Olson, to approve Resolution 13-2021 – To Transfer
366 \$435,000 from the 2020 General Fund Budget to the Special Revenue Fund -Equipment
367 Replacement Fund.

368

369 On voice vote, motion carried.

370

371 **Item 10 – 2020 Omni Center Financials**

372

373 Dan noted the city had received slightly more than \$80,000 in entertainment grant funding.

374

375 Fred explained that the grant funding is an accounts receivable because the city did not receive
Reviewed 02/05/2021 by Amanda Jackson & Fred Buehler

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376 the funds until early January, and he said it is recognized as a receivable since the grant
377 originated in 2020, and it also is income within the Omni Center. Fred also reported that
378 revenues totaled \$454,168.95, and expenditures totaled \$572,892.46 for a deficit of \$118,723.51.
379 Fred said he still is waiting for the fourth quarter room tax revenue, of which the Omni Center
380 receives 1 percent, and he estimated that amount to be between \$14,000 and \$15,000. Fred said
381 he also is awaiting funds from the Special Projects Fund for the Omni Center, and he told
382 committee members he expects the deficit to be approximately \$70,000 or less.

383

384 Fred said, “The intent is as we into Item No. 11 is any shortfall within the Omni Center, we
385 would use some of the dollars that are restricted within the Special Projects Fund, which is the
386 Special Revenue Fund for Special Projects that we had restricted of dollars that we’ve been
387 allocating all these years to assist the Omni Center. They would also be transferred to make the
388 Omni Center budget-neutral.”

389

390 Ald. Stevens asked Fred if he is asking the committee to authorize the funds for whatever the
391 amount the transfer will be, and those funds will come from the Special Projects Restricted Fund.

392 Ald. Stevens also asked if the Common Council will authorize a set number at its February 9
393 meeting once the figures have been finalized.

394

395 Fred told Ald. Stevens yes and said the committee will address that under Item No. 11. Fred
396 noted the December room tax is not due until the end of January, and the funds do not arrive via
397 mail until early February. Fred told Ald. Stevens the city has received all the room tax funds,
398 and he said he will what the exact figures are so the Omni Center may be made budget neutral.

399

400 For clarification, Ald. Wulf asked Fred if he will know what the financial figure will be by the
401 Common Council meeting.

402

403 Fred said yes.

404

405 Motion by Ald. Wulf, second by Ald. Olson, to approve and place on file the 2020 Omni Center
406 Financials.

407

408 On voice vote, motion carried.

409

410 **Item 11 – Resolution 14-2020 – To Transfer from the 2020 Special Revenue – Special**
411 **Projects Restricted Fund Balance to the Enterprise Fund – Omni Center Fund**

412

413 Fred told committee members that the Common Council had voted either in 2013 or 2014 to
414 transfer approximately \$1.5 million from Tourism to a Special Projects Fund. Fred noted that
415 sum has since been reduced to approximately \$850,000, and he told committee members some of
416 those funds have been utilized for Omni Center projects. Fred explained some of the funds from
417 the Special Projects Restricted Fund Balanced will be utilized to help the Omni Center achieve

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418 budget neutrality. Fred further explained that via a city ordinance, room tax funds are directed
419 into the Tourism budget, the Special Projects Fund, and the General Fund. Fred said there is a
420 sufficient amount of incoming room tax revenue into the Special Projects Fund during strong
421 economic times that the city is able to send Dan approximately \$76,000 a year. Fred said it
422 never was necessary to utilize funds from the Special Projects Fund until this year due to the
423 COVID-19 pandemic and a significant decrease in room tax funding.

424

425 Ald. Wulf noted the printed agenda states Resolution 14-2020, but the copy of the resolution in
426 her packet reads Resolution 14-2021. Ald. Wulf asked if the printed agenda should read
427 Resolution 14-2021.

428

429 Fred told Ald. Wulf that is correct.

430

431 Ald. Wulf asked if the committee will not be taking action on this resolution this evening
432 because the Common Council will take action February 9.

433

434 Fred told Ald. Wulf she is correct.

435

436 **Item 12 – Joint Municipal Court:**

437

438 a. Financials 2020

439 b. Review Joint Municipal Court Allocation – 2019

440 c. Review the 2015-2020 outstanding citations for the City of Onalaska

441 d. Purge the 2014 outstanding balance for the City of Onalaska

442

443 Fred reported the following:

444

445 • The city only keeps five years of accounts receivable. Therefore, 2014 is being purged
446 and 2020 is being added.

447 • The City of Onalaska's accounts receivables had increased from \$495,362 to \$523,777.

448 • There were 1,411 cases not dismissed in Onalaska in 2020, compared to 1,728 in 2019;
449 1,970 in 2018; 1,832 in 2017; and 2,150 in 2016.

450 • There is \$495,234.46 in outstanding fines in Onalaska once juvenile fines have been
451 removed.

452

453 Ald. Stevens inquired about removing the juvenile fines.

454

455 Fred told Ald. Stevens it is very unlikely that a majority of the juvenile fines will be collected,
456 and he said the goal of removing the juvenile fines was to determine how many outstanding
457 citations on which the city potentially would be able to collect.

458

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459 Ald. Wulf said she believes the Joint Municipal Court Committee began pulling out the juvenile
460 fines because they seem to skew the actualities of what the city could expect to collect.

461

462 Fred told Ald. Wulf she is correct.

463

464 Ald. Wulf addressed Fines & Forfeitures under Revenue and noted nothing had been budgeted
465 for 2020.

466

467 Fred said the goal was to subsidize the entire program if there was a sufficient amount of funding
468 from court costs. However, Fred said there never is sufficient funding from court costs to allow
469 for budget neutrality. Therefore, Fred said he holds back the months of January and December,
470 and he explained that the share of what a municipality pays is based on the number of cases not
471 dismissed. Fred referred to page 55 and explained it shows the allocation of the Joint Municipal
472 Court budget based on the cases not dismissed.

473

474 Ald. Stevens inquired about the amount from 2014 that is being purged.

475

476 Fred told Ald. Stevens the committee is asking him to purge 2014, and the net result with the
477 addition of 2020 is a slight increase.

478

479 Motion by Ald. Wulf, second by Ald. Olson, to accept Joint Municipal Court Financials for
480 2020.

481

482 Ald. Stevens said it is his understanding that 2014 is being removed from the balance sheet, and
483 the city is saying it is not receivables that the city is recognizing. Ald. Stevens asked if that
484 means those funds may not be collected.

485

486 Fred told Ald. Stevens the city will continue to pursue those funds via State Debt Collection, and
487 he said 2014 is being purged in order to have a more realistic accounts receivable.

488

489 On voice vote, motion carried.

490

491 Motion by Ald. Wulf, second by Ald. Olson, to approve purging the 2014 outstanding balance
492 for the City of Onalaska.

493

494 On voice vote, motion carried.

495

496 **Item 13 – Gundersen Health Systems Parking Ramp:**

497

498 a. 4th Quarter and annual for 2020

499

500 Fred noted Gundersen Health Systems finances and maintains the parking ramp. The City of
Reviewed 02/05/2021 by Amanda Jackson & Fred Buehler

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501 Onalaska transfers \$1,250 per quarter as part of its bond documents to assist with the parking
502 ramp.

503

504 Motion by Ald. Wulf, second by Ald. Olson, to approve the Gundersen Health Systems Parking
505 Ramp 4th Quarter and annual report for 2020.

506

507 On voice vote, motion carried.

508

509 **PERSONNEL**

510

511 **Item 14 – Review and approval of Flexible Benefits Plan Carryover Increase and Indexing**
512 **Amendment and Adopting Resolution 9 -2021**

513

514 Amanda told committee members the Internal Revenue Service had updated its guidelines earlier
515 this year as it relates to Cost of Living Adjustment (COLA) and how much may be carried over
516 for flex spending. Individuals previously were allowed to carry over \$500 each year, and the
517 IRS has adjusted that amount to \$550 each year. Amanda said the city must approve a small
518 plan amendment so that it may accept that change.

519

520 City Administrator Rindfleisch explained that for the employees' purposes, the IRS regulations
521 had occurred and was automatic. However, because there was specific language in the city's
522 plan documents that capped the amount at \$500, the amendment is necessary.

523

524 Amanda told committee members Item No. 16 will nullify this for 2021.

525

526 Motion by Ald. Wulf, second by Ald. Olson, to approve Flexible Benefits Plan Carryover
527 Increase and Indexing Amendment and Adopting Resolution 9-2021.

528

529 On voice vote, motion carried.

530

531 **Item 15 – Review and consideration of the changes to the following job descriptions:**

532

533 a. AP/AR/Purchasing Clerk

534

535 Amanda referred to the memo she had written summarizing the changes and was included in
536 committee members' packets, and she explained that the city had the opportunity to incorporate
537 payroll into finance. Amanda said she believes that action will assist the city in recruiting a new
538 Human Resources Manager, and she told committee members an individual is in line to start the
539 AP/AR/Purchasing Clerk position on February 15 and is aware of this change.

540

541 Ald. Wulf noted she had compared the proposed job description to the existing job description,
542 and she said she will briefly review what she had found are the differences:

Reviewed 02/05/2021 by Amanda Jackson & Fred Buehler

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- 543
- 544
- The proposed AP/AR/Purchasing Clerk classification is moving from Hourly/Non-Exempt to Exempt. This means the position will be a salaried position.
 - Item S (*“Oversees the data entry of pay roll. Acts as backup to payroll; duties may include reviewing time sheets, data entry, verification of employment, reconciliation and preparation of reports.”*) and Item T (*“Supervises and evaluates payroll and related staff; coordinates training for staff.”*) under “Essential Job Functions” are new.
- 546
- 547
- 548
- 549
- 550

551 Amanda said Items S and T for payroll duties were added, and Item T has been edited and made
552 cleaner.

553

554 Ald. Wulf noted the position has gone from Grade 15 to Grade 7 and said she realizes the city
555 now utilizes a new grading system. Ald. Wulf inquired about the range of salary and said she
556 assumes the position will be elevated to a higher grade or salary due to the addition of Items S
557 and T.

558

559 Amanda noted the position had moved up one grade with the addition of supervising payroll.
560 Amanda noted the salary for a Grade 7 position starts at \$54,058.07 and caps at \$70,905.32.

561

562 Motion by Ald. Wulf, second by Ald. Olson, to approve the changes to the AP/AR/Purchasing
563 Clerk job description.

564

565 On voice vote, motion carried.

566

567 b. Paralegal/Administrative Assistant

568

569 Amanda said the primary change to this job description is that it is moving from a part-time
570 position to a full-time position. The position still is Non-Exempt. Amanda said that due to
571 budget constraints, staff is looking to not fill the Marketing position in 2021, and she noted the
572 fundamental component of that job into the Paralegal/Administrative Assistant job description.
573 This includes assisting city administration with coordination, creation and distribution of
574 marketing materials and community outreach in the form of newsletters and electronic, social,
575 and print media. Amanda said staff also had performed a general clean up of the job description.
576 Amanda noted the city had redundant job descriptions, and she said the Interim Human
577 Resources Director had suggested addressing that. Amanda told committee members the
578 applicants for the part-time position did not have any relevant skillsets. Therefore, the job
579 requirements were edited in an attempt to bring more clarity as to what the city is requiring in
580 terms of a degree and experience.

581

582 Ald. Stevens told Amanda he assumes she will serve as the direct supervisor of this position.

583

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15

584 Amanda said yes.

585

586 Ald. Stevens asked Amanda how much of the position she would foresee being the paralegal
587 aspect, and how much would be the marketing/social media outreach.

588

589 Amanda told Ald. Stevens she believes it is very difficult to gauge that as the
590 Marketing/Community Outreach position would have been new, and she also told him she really
591 does not have a baseline.

592

593 Ald. Wulf asked if the Marketing position was slated to be a half-time position.

594

595 Ald. Wulf was told yes.

596

597 City Administrator Rindfleisch said city staff hopes to find someone with similar skills who is
598 able to perform some of the listed tasks, and he told committee members, "In order to fund a full-
599 time Paralegal position, I would not anticipate this being substantially a marketing position at
600 this point in time. A lot of those duties would then fall on my shoulders or Amanda's shoulders
601 [regarding] the actual creation of any materials that we might be able to do. That's why we're
602 focusing on sort of the compilation of maybe just being able to hit 'send' on social media or
603 something on this position, the Administrative Assistant. There will be some here, but this is to
604 provide Amanda with the support she needs to have that Paralegal."

605

606 Ald. Wulf stated she is very supportive of the Community Outreach/Marketing position as she
607 believes the City of Onalaska is behind the times in terms of not having someone serving in that
608 capacity. Ald. Wulf said her primary concern is that the city recruits a quality person primarily
609 for the Paralegal/Administrative Assistant position, and she stated, "It's been sorely lacking.
610 That position has been needed. As much as I want the Marketing [position] to go forward, I
611 certainly would not have an issue if some of that _____ in a timeliness manner. It's always
612 about priorities. I think even more so this year it's about priorities. That's what I'm going to
613 keep stressing. I won't give up on the Community [Outreach] position, but I think it's a matter
614 of priorities. I'm looking forward to getting someone in that spot who will do a really good job
615 for Amanda, and for the Administrative Suite."

616

617 Ald. Stevens said he had noticed on the part-time job description that the Paralegal certificate
618 was encouraged, but not required. Ald. Stevens asked if it will be requirement if the position
619 becomes a full-time position.

620

621 Amanda told Ald. Stevens it is not required and said the job description states one of the
622 requirements is an Associates Degree in an ABA-approved Paralegal Legal Assistant Program,
623 and/or a Paralegal Certificate. Amanda explained that a Paralegal Certificate may be obtained
624 without having an Associates Degree, provided that the individual has a certain number of years
625 of experience. Amanda said, "We didn't want to limit it to one or the other because you could

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626 have a Paralegal Certificate without having a degree, or you could have a Paralegal Degree
627 without having the certificate. We would accept either.”

628

629 Ald. Stevens asked, “But they should know how to be a paralegal?”

630

631 Amanda said yes.

632

633 Motion by Ald. Wulf, second by Ald. Olson, to approve the changes to the
634 Paralegal/Administrative Assistant job description.

635

636 Ald. Wulf asked if the city is looking at being approximately budget neutral as one position is
637 going from being a half-time position to a full-time position, and another position will not be
638 filled at this time.

639

640 City Administrator Rindfleisch said yes, but he also cautioned there might be a slight increase to
641 benefits depending on who ultimately is hired. City Administrator Rindfleisch said, “We
642 anticipate being able to fit that into our budget.”

643

644 On voice vote, motion carried.

645

646 c. Human Resources Manager

647

648 Amanda told committee members this position had been completely rewritten, noting staff had
649 worked with the city’s Interim Human Resources Manager, who had put forth a continuum of
650 Human Resources positions. Amanda returned to the point that some of the city’s job
651 descriptions are too detailed and have reached the point of almost being an exhaustive list of job
652 duties. Amanda said, “We want to focus on the core functions of the job, so we had [the Interim
653 Human Resources Manager] rewrite this job description to kind of be in line with what she felt
654 was appropriate. It’s much shorter compared to our traditional job description. But I think if
655 you really compare the two, it captures the spirit of the position and the main functions that we
656 would expect out of an HR Manager would be. As far as [HR] Manager versus Director, I don’t
657 know that that necessarily has a change in the natural core functions. They’re pretty much the
658 same, and it’s in line with what the prior job duties were, minus the payroll component.”

659

660 City Administrator Rindfleisch said, “The continuum of job duties and responsibilities and a
661 career path, the kind of experience that we’d be looking at and the size of the organization that
662 we are, and the type of tasks we’d be asking somebody with the type of experience to go hand-
663 in-hand, was really kind of dictated by a title: HR Manager versus an HR Director, which
664 perhaps would be a larger organization. That combination, which we requested, and the
665 committee has approved moving the payroll duties to the Finance Department to supervise that,
666 really kind of dictated that. But it’s not intended to be a massive change organizationally or what
667 have you. I anticipate this is still a department head, and the position still would be coming to

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17

668 huddle to make sure we get the input of HR to all the staff that way. Letting the HR professional
669 kind of dictate what the position and title should be was something that Amanda and I relied on.”
670

671 Ald. Wulf noted the current job description requires three or more years’ experience in Human
672 Resources, and the revised job description required five years’ experience, which she stated she
673 supports. Ald. Wulf also asked to discuss the pay grade and the difference in wages.
674

675 City Administrator Rindfleisch noted the grade and rescoring is one grade lower due to the
676 removal of payroll duties.
677

678 Amanda noted the proposed position would be a Grade 13, with a pay scale ranging from
679 \$76,682.41 up to \$100,580.56.
680

681 Motion by Ald. Wulf, second by Ald. Olson, to approve the changes to the Human Resources
682 Manager job description.
683

684 On voice vote, motion carried.
685

686 **Item 16 – Review and approval of Flexible Benefits Plan Consolidated Appropriations Act**
687 **(CAA) Amendment and Adopting Resolution 15-2021**
688

689 Amanda told committee members that after the IRS had updated its COLA, Congress on
690 December 29 passed the latest COVID-19 relief bill, which removed any limitations on carrying
691 over for the 2020 to 2021 year, and also the 2021 to 2022 year. Amanda said there are no
692 limitations on carrying over for flex spending, health savings accounts, or dependent care
693 accounts. It also increases the limit for the age of a child on a dependent care account up to age
694 13. Amanda said the City’s Plan had initially indicated it could make the change automatically.
695 However, the City’s Plan could not do so, and therefore the city also requires a Plan Amendment
696 for this item.
697

698 Motion by Ald. Wulf, second by Ald. Olson, to approve Flexible Benefits Plan Consolidated
699 Appropriations Act (CAA) Amendment and Adopting Resolution 15-2021.
700

701 On voice vote, motion carried.
702

703 **Adjournment**
704

705 Motion by Ald. Wulf, second by Ald. Olson, to adjourn at 8:43 p.m.
706

707 On voice vote, motion carried.
708
709

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18

710 Recorded by:

711

712 Kirk Bey