

Finance Committee Proceedings
City of Superior
October 13, 2022

Members Present: Jack Sweeney, Tylor Elm, Mike Herrick and Jenny Van Sickle
Staff Present: Jean Dotterwick, Deb Kamunen, Jim Paine and Jane Darwin
Others Present: Shelley Nelson, Tom Andersen and Bob St. Arnold
Members Excused:

Jack Sweeney called the meeting to order at 4:30 pm with a quorum present. Attendance was done by sign in and virtual meeting.

1. Approval of September 8, 2022 Finance Committee Meeting Minutes.

Motion was made by Tylor Elm, seconded by Mike Herrick and carried to approve the September 8, 2022 Finance Committee Meeting Minutes.

2. Approval of September 14, 2022 Special Finance Committee Meeting Minutes.

Motion was made by Tylor Elm, seconded by Mike Herrick and carried to approve the September 14, 2022 Special Finance Committee Meeting Minutes.

3. Approval of September 22, 2022 Special Finance Committee Meeting Minutes.

Motion was made by Tylor Elm, seconded by Mike Herrick and carried to approve the September 22, 2022 Special Finance Committee Meeting Minutes.

4. Approval of September 28, 2022 Special Finance Committee Meeting Minutes.

Motion was made by Tylor Elm, seconded by Mike Herrick and carried to approve the September 28, 2022 Special Finance Committee Meeting Minutes.

5. Held from the September 8, 2022 Finance Committee Meeting – Application for Sewage Billing Adjustment – Scott Kilpela.

Mr. Kilpela of 1805 Garfield Avenue, Superior, had water expelled in the back porch of his home and it pooled underneath the house on to the ground below. He indicated it did not go through the sewer. The City plumbing inspector, Richard Campbell, inspected the house and wrote a letter confirming the water didn't go into the drain. An approval letter for the credit was created, but was not sent to Mr. Kilpela.

Motion was made by Tylor Elm, seconded by Mike Herrick and carried to approve the sewage credit of \$2,190.79 which will be applied towards the current invoice.

Chair Sweeney has requested that moving forward we receive the following information for each sewage credit request:

The billing clerk's summary and recommendation which includes date of event, the plumbing inspector's summary and recommendation, pictures and reports/summary from Superior Water, Light and Power (SWLP), if able to obtain.

Item number 7 was moved before item number 6 as Councilor Van Sickle dropped from Google Meet.

6. Selection of the agency to award the 2023 auditing services for the Fiscal Year 2022 audit.

Acting Finance Director, Kamunen summarized the three proposals submitted for the 2023 auditing services.

Motion was made by Tylor Elm, seconded by Mike Herrick and carried to approve selecting BakerTilly for the 2023 auditing services for the Fiscal Year 2022 audit.

7. Request from Councilor Jenny Van Sickle – Grant/Sponsorship application and documents discussion.

Councilor Van Sickle requested amending the grant application with language additions regarding incorporating environmental sustainability, incorporating technology and incorporating equity with examples of each and to include requesting profit & loss financial statements or tax returns.

Some wordage was found to be incorrect on the grant application (I.E. Chamber of Commerce and Festival Committee) that needs to be corrected. Assistant Finance Director, Deb Kamunen, suggested including articles of incorporation and registration from the state, if applicable.

Motion was made by Tylor Elm, seconded by Mike Herrick and carried to approve the additions, to review other items and to bring the grant application back the beginning of 2023.

8. Held from the September 28, 2022 and September 22, 2022 Special Finance Committee Meetings – Request for Approval of the 2023 HealthPartners Group Insurance Renewals.

Motion was made by Mike Herrick, seconded by Tylor Elm and carried to approve the 2023 HealthPartners Group Insurance Renewals.

9. Held from the September 28, 2022 Special Finance Committee Meeting and the September 22, 2022 Special Finance Committee Meeting – Request from Assistant Finance Director Deb Kamunen for approval of the 2023 Self Insured Health Fund Budget, 2023 health and Dental Insurance Rates and funding of HSA/HRA deductibles for 2023.

Motion was made by Tylor Elm, seconded by Mike Herrick and carried to approve the 2023 Self Insured Health Fund Budget, 2023 health and dental insurance rates and funding of HSA/HRA deductibles for 2023.

10. Superior Youth Organization (SYO) Financials, Inventory Listing, Report Detailing Participation Numbers, Repairs, and Volunteer Hours – receive and file.

The Committee reviewed the packet that was provided by SYO and questioned what is being planned with the current assets.

Motion was made by Tylor Elm, seconded by Mike Herrick and carried to bring this item back to a future committee meeting when an explanation of what is planned with the current assets is available from SYO.

11. Golf Course Financials – receive and file.

Motion was made by Tylor Elm, seconded by Mike Herrick and carried to receive and file the Golf Course Financials.

Chair Sweeney would like to annually invite KemperSports to the Finance Committee at the end of the golf season. Sweeney would also like to see the operational expenses for both KemperSports and the City.

12. Review September, 2022 check register – receive and file.

Motion was made by Tylor Elm, seconded by Mike Herrick and carried to receive and file the September, 2022 check register.

13. Review General Fund Financial Statements – 2022 Expenditure vs. Budget Analysis as of September 30, 2022 – receive and file.

Motion was made by Tylor Elm, seconded by Mike Herrick and carried to receive and file the General Fund Financial Statements – 2022 Expenditure vs. Budget Analysis as of September 30, 2022.

14. General Financial Overview

a. General updates

Jean Vito, Mary Lindberg and Ashley Puetz are still working in the background.

Community Insurance Corporation's proposal received an extension with an expiration date of November 03, 2022.

Community Insurance Corporation and Marsh & McLellan Agency for municipal liability, self-funded workers compensation, property, crime, 5 year tail, equipment breakdown, and injunctive relief insurance coverage for the January 1, 2023 – December 31, 2023 period with consideration for optional coverages and/or deductible amounts, will be scheduled as a Special Finance Committee meeting on October 24th at 4:30 p.m..

b. Update on top 3 financial concerns or updates.

15. Other financial matters.

Auditor, Tom Andersen met with Todd Janigo and Darienne McNamara to discuss the landfill closure in 2026.

16. Agenda items for next month.

Having no other business, the Finance Committee Meeting adjourned at 6:21 p.m.

Minutes respectfully submitted by Jean Dotterwick

Handout at Meeting

I met with Scott Kippela on Monday Dec. 10 At 2:00 AM, Scott's house has the washer and dryer in the back entry which is separated from the rest of the house. Scott had to go to Tenn. for a personal matter & turned the heat down. Scott's brother on checking the house found water & ice frozen on the outside of the back door. Upon entering the house he found the cold water to the washing machine had frozen and burst. The only drain in the back entry is the stand pipe for the washing machine which stands about 3 feet above the floor. I don't see any way the water went into the drain. There is a floor heating register behind the washing machine. This register I believe took the water once the floor became saturated.

From Dick CAMPBELL
PLUMBING INSP.

Fiscal Year:	WIPFLI				KerberRose				BakerTilly		
	2022	2023	2024		2022	2023	2024		2022	2023	2024
Fiscal Audit & single audit	\$ 61,000.00	\$ 65,575.00	\$ 70,000.00		\$ 65,000.00	\$ 68,500.00	\$ 72,300.00		\$ 62,900.00	\$ 66,500.00	\$ 70,000.00
TID Audits (7 currently, 5 in 2023 and 2024)	\$ 5,250.00	\$ 3,750.00	\$ 3,750.00		\$ 5,500.00	\$ 5,600.00	\$ 5,700.00		\$ 2,450.00	\$ 1,825.00	\$ 1,925.00
TID closing per district' 0 in 22; 2 in 23; unknown in 24		\$ 7,000.00				\$ 9,200.00			6300-10400		B.T PER district
WRS & OPEB adj; GASB financial adj; prep data collection form	\$ 12,500.00	\$ 13,435.00	\$ 14,375.00		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
Form C Form F-65/DOR	\$ -	\$ -	\$ -		\$ 1,500.00	\$ 1,500.00	\$ 1,500.00		4900-5200	5100-5400	5300-5600
Total Annual Fee based on TID closing schedule below	\$ 78,750.00	\$ 89,760.00	\$ 88,125.00		\$ 72,000.00	\$ 84,800.00	\$ 79,500.00		70,250-70,550	86,025-94,525	77,225-77,525
3 year total for each	\$ 256,635.00				\$ 236,300.00				233,500-242,600		
No TID closing in 2022 2 TIDs will close in 2023 Unknown in 2024											

Handout at Meeting