

FINANCE COMMITTEE MINUTES

COMMITTEE:	FINANCE
DATE:	OCTOBER 6, 2023
TIME:	9:00 A.M.
PLACE:	FOREST COUNTY BOARDROOM

CALL TO ORDER

Chairman Lukas called the meeting to order at 9:00 a.m. and read the agenda.

ROLL CALL

Present: Anderson, Campbell, Chaney, Gretzinger, Lukas, Skallerud

Absent:

Others Present: Nora Matuszewski

APPROVE AGENDA

Motion by Anderson to approve the agenda as presented, second by Campbell. All present voting (AYE). Motion carried.

APPROVE MINUTES FROM THE OCTOBER 4, 2023 FINANCE MEETING

Motion by Skallerud to approve the minutes from the October 4, 2023 Finance meeting, second by Chaney. All present voting (AYE). Motion carried.

PUBLIC COMMENT

None

DISCUSSION WITH CLA – SCOTT STERNHAGEN ON 2022 FINANCIAL AUDIT

Sternhagen explained the 2022 audit and the fund balances available to the departments. The General Fund has 2.6 million unassigned and this is about 27% of the 2022 budgeted expenditures for the County. The Government Finance Officers Association recommends 15%-25% of expenditures in the fund balance. So, he thinks this is where the County should be. He told the committee using around \$200,000 a year from the General Fund is not a problem but, using \$1,000,000 is not advisable and it puts the County in a bad position financially. He told the committee the Roads and Bridges at the Highway is a propriety fund. The Highway internal fund saw a cash and investments fund balance increase from \$541,932 to \$707,648 in 2022. He told the committee that for the Highway operations a tax levy of \$50,000 - \$100,000 is a good number to run it.

The Social Services fund balance has \$876,361 in it and that is in excess of what they need. He said the committee could transfer money into General if needed or they can use some of the funds to cover excess costs.

The Aging fund balance with the DOT Trust (\$78,203) is \$191,963, which is a good number for them with only \$113,760 accessible because of the trust.

The Public Health fund balance is \$347,398, which is an excessive amount and a portion could be drawn down or transferred as well. It is not his recommendation to use any of the money for wages because it just moves issues down the road. The committee told him about the Public Health Director and trying to fill the position and the interim director asking for using fund

balance to increase the wage to bring in applicants. He realized this is an issue with Forest County and wages and said it could be done for a few years, with the thought that in the future maybe there would be a solution but, that if a resolution is not found, it could be an issue to cover in the future.

DISCUSSION WITH JAY SCHAEFER ON REQUEST OF FUNDING FOR THE HUMANE SOCIETY; POSSIBLE ACTION

Schaefer came in to discuss with the committee funding issues for the Humane Society. He told the committee that the Humane Society is over in animals and they do not like to euthanize. They had a donor that passed away and left money so, they are okay for right now; they also receive funding from the towns and the retail shop they run, yet they are running into a deficit every year. He is asking for help from the County. Lukas told him to send in a request for funding and they will bring it to a meeting for consideration.

DISCUSSION/ACTION ON RETAINING A MARKETING FIRM FOR THE REFERENDUM

Jake Sturgis and Matt Deedrick were on Zoom to discuss what they could offer the county in marketing and an estimated cost. Sturgis had a presentation that he will share with the committee after the meeting. He told the committee their marketing would cost around \$18,500 with an additional of \$2,500 per mailer.

Motion by Skallerud to move forward with a contract with Captiva with all in costs not to exceed \$23,000, using LATCF funding, second by Anderson. All present voting (AYE). Motion carried.

DISCUSSION ON THE INVESTMENT REPORT WITH THE TREASURER

The committee went through the Investment report with the Treasurer and asked for additional information on the report (cash flow) as well as a meeting with Finance every month. They would like them set up monthly, next two monthly meetings set for November 16th at 1:00 p.m. and December 14th at 1:00 p.m.

DISCUSSION/ACTION ON THE PROPERTY INSURANCE RENEWAL

The committee wants the renewal to stay the same as last year, except the changes the insurance company made. There is no Event insurance on the policy. Motion by Skallerud to forward to the Fair committee that the AG Society will have to carry event insurance for the Fair in the future, second by Anderson. All present voting (AYE). Motion carried.

Motion by Skallerud to renew the property insurance at the rates approved by the committee and authorize the County Clerk to sign the renewal with no event insurance for the Fair; the Ag Society will have to purchase it, second by Campbell. All present voting (AYE). Motion carried.

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DISCUSSION/ACTION ON THE MAINTENANCE PART-TIME POSITION FOR THE JAIL AND FUTURE FUNDING

The Maintenance director Wiebelhaus was in and told the committee that he felt eight (8) hours a week for the Law Enforcement Center would be sufficient because they are over there cleaning as well.

Motion by Skallerud to move this position on to Personnel with the job description, bypass Building to get this moving forward, second by Anderson. All present voting (AYE). Motion carried.

DISCUSSION ON THE ACT 4 – OPT-IN OR OPT-OUT FORMS; POSSIBLE ACTION TO FORWARD TO FULL COUNTY BOARD IN RESOLUTION FORM

Ryan Heiden the County labor attorney took the WCA forms and cleaned them up forwarded them to the committee for approval.

Motion by Chaney to approve the forms as presented, forward to full county board for approval, second by Skallerud. All present voting (AYE). Motion carried.

DISCUSSION/ACTION ON COPIER PURCHASE/LEASE IN THE COUNTY CLERK'S OFFICE

No action the Clerk is still waiting on an additional quote from EO Johnson.

DISCUSSION/ACTION ON 2024 BUDGET

The Social Services and Aging budgets are close to being finalized. No word from the county insurance agent on any renewals.

Adjustments:

- LCC – The Cost share was split between to accounts and was in the budget already. The staffing costs are down because of a mistake made by the state so, they are \$16,879 less than the 2023 budget
- UW-Extension – Cut Miscellaneous account from \$1,600 to \$800, reduced Travel-CNRED from \$1,500 to \$750 and reduced Office Supplies from \$1,100 to \$800.
- Zoning – Increased permits from \$75,000 to \$80,000 and raised the RV permits from \$4,000 to \$4,500.
- Recreation Officer – Reduced Materials and Supplies from \$650 to \$400. The committee asked the Clerk to ask Chad Mullis about the reimbursement for the Snowmobile and UTV leases.

Next meeting to begin with the Highway budget and ask Highway Officer Manager and Interim Commissioner to attend.

FUTURE AGENDA ITEMS:

- Marketing Firms
- 2024 Budget
- Health Insurance quotes
- Department Head meetings
- Next Meetings: October 18th at 9:00 a.m. and October 20th at 9:00 a.m.

ADJOURNMENT

There being no further business, motion by Skallerud to adjourn, second by Anderson. All present voting (AYE). Motion carried. Meeting Adjourned at 1:00 p.m.