

FINANCE COMMITTEE MINUTES

COMMITTEE:	FINANCE
DATE:	JANUARY 12, 2024
TIME:	9:00 A.M.
PLACE:	FOREST COUNTY BOARDROOM

CALL TO ORDER

County Board Chair Gretzinger called the meeting to order at 9:05 a.m. as Chair Lukas was running late and read the agenda.

ROLL CALL

Present: Campbell (9:20a.m.), Chaney, Gretzinger, Lukas(9:27a.m.), Skallerud

Absent:

Others Present: Nora Matuszewski, Steve Kircher, Dave Wiebelhaus, Stephanie Montgomery, Shannon Boney, Travis Wollenberg, Jeannie Fannin, Tracy Ferraro, Bonnie Evans, Erika Deaton, Kathy Fohrman, Mary Belland, Mark Chrisman, Tony Crum, Jen Mclean, Mike Monte, Thomas Tallier, Julie Lassa (Rural Development-Teams), Nathan Sandwick (Rural Development-Teams), Nate Billingham (Rural Development-Teams), Amber Rehberg

APPROVE AGENDA

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

APPROVE MINUTES FROM THE DECEMBER 13, 2023 FINANCE MEETING

Motion by Skallerud to approve the minutes from the December 13, 2023 Finance meeting, second by Chaney. All present voting (AYE). Motion carried.

PUBLIC COMMENT

None

DISCUSSION WITH RURAL DEVELOPMENT (JULIE LASSA) ON ASSISTING THE COUNTY WITH PROJECTS, NEEDS AND PURCHASES

Representatives from the Rural Development Partnership explained the role each plays in helping out the County with funding of projects, network help in finding funding sources such as large projects and capital assets. The USDA financing is currently fixed at 3.75% for a forty-year borrowing. The committee was told financing would be in the form of grants and loans and possibly general obligation bonding at 20-year for 3.75% as well. They told the committee a loan is determined by debt repayment and they have a lower fixed rate. They explained that they understand federal loads are hard to manage and they are the ones that help with it. They noted projects are dependent on timelines and for the Dome project spring of 2025 would be perfect because of environmental reviews, bidding, etc.

DISCUSSION WITH DEPARTMENT HEADS, EMPLOYEES AND POSSIBLE MARKETING FIRM ON THE REFERENDUM AND QUESTIONS CONCERNING THE SAME WITH THE MEDIA; POSSIBLE ACTION

Skallerud started out the conversation pertaining to the referendum and the wage study. He explained that the study not only looked at positions but at the amount of decision making the positions had placed on them and what and how many people were affected by the decisions that the employees make. He also told everyone the County used the 25% percentile for it. He explained the referendum was about operational costs as well. The County has always run very lean and fiscally responsible and when the State of Wisconsin capped the counties and municipalities on what they could levy on the tax payers, which was around 2005 it created a hardship going forward for the County. The County only has the ability to increase the levy by around a +/-2% net growth of the equalized value, which this past year only amounted to an increase to the levy of \$46,000.00. The valuation goes up and the mill rate for tax payers goes down because the County cannot raise accordingly to cover increased expenses.

The County has done extensive work on the buildings to fix everything that was in need of repair and upgrading; which in the process also created expenses that were not there before. With repairs comes maintenance contracts and those costs rising from 2021 to 2024 from \$2,490.00 to \$101,809.00. Fuel has increased over \$19,000.00 since 2021, just in the Sheriff Department. Several other examples were given of rising costs. Included in additional costs for the County was one (1) mandated position in the Social Services department for a total of \$65,455.00 per year. It was also brought up that the County made the Emergency Management Director a full-time position because it was absolutely needed for correcting many items which included addresses for residents which is imperative for EMS and resident safety.

It was explained to everyone that the County is in no way bankrupt and will not be any time soon but, the path going forward will be difficult without an increase to the levy.

The Finance had a meeting with the County auditor, who told the committee the County is in good financial shape but, he cautioned using too much of the General fund to cover shortfalls, stating that the County is at around 25% of a fund balance and using over \$200,000.00 a year to balance the budget was not a good idea. The committee explained that if the referendum is not passed, the County will **not** cease to operate, they will just be forced to make some very hard decisions which would include not running the County with services as residents are used to. The Board would have to make some serious changes and cuts to departments to run with what funds are available to the County in levy. The County costs around \$15,000,000.00 to run and of that only \$6,000,000.00 is able to be levied on the tax base, the rest has to come from grants and services provided.

The committee met with the marketing firm on the phone about discussion points for the County to have when discussing the referendum with the tax payers, which included key messages for a cohesive discussion to get the word out pertaining to the referendum.

DISCUSISON ON A QUOTE FOR SHREDDING SERVICES FOR THE COUNTY; POSSIBLE ACTION

Motion by Skallerud to move up the shredding item on the agenda, second by Chaney. All present voting (AYE). Motion carried.

The shredding company that was contacted did not get back with final numbers or a quote to actually look at. It was found out that Headwaters is federally certified to shred also.

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Motion by Skallerud to approach them about a one-time purge, not to exceed \$500.00 and then get a quote for a contract on an ongoing schedule, second by Chaney. All present voting (AYE). Motion carried.

DISCUSSION ON MEAL RATES FOR ALL EMPLOYEES FOLLOWING THE DOA POCKET TRAVEL GUIDE; POSSIBLE ACTION TO FORWARD TO FULL COUNTY BOARD IN RESOLUTION FORM

The Clerk explained that the County has been following the DOA Pocket Guide, which has just been updated in November.

Motion by Skallerud to follow the DOA pocket Travel Guide for the meals only without a bagged lunch and update using the overnight daily amount as in the resolution already. Breakfast - \$10.00, Lunch- \$12.00, Dinner - \$23.00 and combined overnight as in standing resolution already of \$45.00; forward full County Board in resolution form, second by Chaney. All present voting (AYE). Motion carried.

UPDATE:

- SALES TAX

The sales tax is up for the 2023 budget year by a total of \$61,715.29, which will allow for \$30,857.65 to be placed in the Building Outlay account for future expenses not covered by budgetary items.

- GENERAL OBLIGATION DEBT

The County has almost fully expended the \$5,000,000 borrowed for capital improvements to the buildings.

- LATCF

The committee was updated on the balance in the LATCF fund.

DISCUSSION ON NACO REQUEST FOR A PORTION OF FOREST COUNTY LATCF FUNDS; POSSIBLE ACTION

The committee discussed the LATCF funding and how it has helped with shortages and replacing of vehicles, etc.

Motion by Skallerud to deny expending any LATCF funding to NACO and with that denial send a letter explaining Forest County's need of the funds, second by Gretzinger. All present voting (AYE). Motion carried.

DISCUSSION ON THE 2023 ADVERTISING ACCOUNT EXCESS FUNDS AND PLACING THOSE FUNDS INTO RESERVE FOR MARKETING COSTS THAT WILL BE PAID IN 2024: POSSIBLE ACTION TO SEND TO FULL COUNTY BOARD IN RESOLUTION FORM

Motion by Chaney to send a resolution to full County Board placing the excess funds from 2023 in the Advertising Reserve account for use as marketing costs for the referendum in 2024, second by Lukas. All present voting (AYE). Motion carried.

DISCUSSION ON FORENSIC INTERVIEWING EQUIPMENT, TV SCREEN AND MICROPHONE FOR THE SOCIAL SERVICES MEETING ROOM; POSSIBLE ACTION
Motion by Chaney to approve the interviewing and monitoring equipment that was quoted from Naunkca in the amount of \$2,454.00 to come out LATCF funding; forward to full County Board in resolution form for approval, second by Skallerud. All present voting (AYE). Motion carried.

FUTURE AGENDA ITEMS

- Headwaters – paper shredding agreement

ADJOURNMENT

Motion by Campbell to adjourn, second by Chaney. All present voting (AYE). Motion carried.
Meeting adjourned at 12:26 p.m.