

FINANCE COMMITTEE MINUTES

COMMITTEE:	FINANCE
DATE:	FEBRUARY 9, 2024
TIME:	9:30 A.M.
PLACE:	FOREST COUNTY BOARDROOM

CALL TO ORDER

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

ROLL CALL

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

Absent:

Others Present: Nora Matuszewski, Stephanie Montgomery, Christy Conley, Dave Wiebelhaus

APPROVE AGENDA

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

APPROVE MINUTES FROM THE JANUARY 12, 2024 FINANCE MEETING AND THE JANUARY 19, 2024 FINANCE MEETING

Motion by Chaney to approve the minutes from the January 12, 2024 and January 19, 2024 Finance meetings, second by Gretzinger. All present voting (AYE). Motion carried.

PUBLIC COMMENT

None

DISCUSSION WITH THE EMERGENCY MANAGEMENT DIRECTOR ON TITLE III FUNDING; POSSIBLE ACTION

Montgomery had a project outlined for the committee that she has submitted to the Title III project managers and was told by them that the project she is proposing qualifies. She is looking for Finance approval to get the project underway.

Motion by Skallerud to give Montgomery permission to move forward with the approval of the expansion of the Nelma and Newald towers and electrical, using Title III funds, second by Chaney. All present voting (AYE). Motion carried.

DISCUSSION ON THE TITLE III FUNDS FROM PRIOR YEARS AND PLACING THE FUNDS IN RESERVE FOR PAST AND FUTURE YEARS TO FUND PROJECTS SET FORTH BY THE EMERGENCY MANAGEMENT DEPARTMENT, FORWARD TO FULL COUNTY BOARD IN RESOLUTION FORM; POSSIBLE ACTION

Motion by Skallerud to place the existing Title III funds in reserve account for past and future years for projects set by the Emergency Management Department; forward to full county board in resolution form for approval, second by Marvin. All present voting (AYE). Motion carried.

DISCUSSION ON THE AES INVOICE TO INSTALL UNIT VENT CONTROLS IN THE COURTROOM FROM THE WATER DAMAGE; POSSIBLE ACTION ON WHERE TO EXPEND THE MONEY UNTIL POSSIBLE REIMBURSEMENT FROM INSURANCE

Motion by Skallerud to pay for the unit control costs out of the Maintenance Outlay account and replace the revenue when the insurance company reimburses the County, second by Campbell.

All present voting (AYE). Motion carried.

DISCUSSION ON THE ADMINISTRATION OF THE HSA AND COSTS ASSOCIATED WITH IT; POSSIBLE OUTSIDE ADMINISTRATION AND SETTING UP DIFFERENT COUNTY FUNDING OPTIONS THROUGHOUT THE YEAR; POSSIBLE ACTION

The Clerk explained how the HSA is set up and being funded currently. Throughout the year there are employees getting on the health insurance and then quitting later in the year or retiring and the County is losing money funding HSA accounts. Several employees did not inform the County of dual coverage, which made them not qualified for the HSA. The employee accounts have money put in them in the first week of January of the new year from the County and new employees coming on are qualified for the HSA as soon as they are qualified for the insurance and if they do not stay, they are not qualified for the amount they have received from the County. With employee turnover and retirements not known at the beginning of the year the County has the potential to overpay to HSA accounts and in 2023 there were several employees who quit that should not have received as much funding as they received. The Clerk checked into the administration of the HSA through Diversified, who already administers the County HRA and COBRA and the cost would be around \$2,500 per year. The administration comes along with an option for employees to have an HSA account that can be invested and deposits into HSA accounts can be streamlined through the company on a bi-weekly, monthly or quarterly basis.

Motion by Marvin to move forward with Diversified administering the HSA accounts and deposits on a per pay period basis; with the option of the employees to invest their HSA funds if the employee chooses beginning with budget year 2025, second by Skallerud. All present voting (AYE). Motion carried.

DISCUSSION ON 2023 DEPARTMENTS THAT ARE OVER BUDGET AND END YEAR BUDGET AMENDMENTS TO FORWARD TO FULL COUNTY BOARD IN RESOLUTION FORM; POSSIBLE ACTION

The Clerk updated the committee on the departments that over budget and are in need of budget amendments; explaining that the Social Services and Aging departments are not included because they are being worked on by the Fiscal yet. Corporation Counsel is over budget, due to the attorney to re-negotiate the tower contracts. The Juvenile detention costs in the Jail were over close to \$266,000.

- County Board - \$9,536
- GAL Fees - \$11,537
- Corp. Counsel - \$36,266
- Indigent Counsel - \$10,168
- Sheriff - \$24,129
- Jail - \$468,088
- Contingency - \$20,177

FINANCE COMMITTEE MINUTES

Motion by Gretzinger to move the budget amendments forward to full County Board for approval in resolution form, second by Campbell. All present voting (AYE). Motion carried.

DISCUSSION ON THE DRUG FUND ACCOUNT BALANCE IN 2023 AND FORWARDING A RESOLUTION TO FULL COUNTY BOARD TO PLACE EXCESS FUNDS IN RESERVE; POSSIBLE ACTION

Motion by Chaney to forward a resolution to full County Board placing excess funds from the drug fund in a reserve account, second by Skallerud. All present voting (AYE). Motion carried.

DISCUSSION ON THE ASSET FORFEITURE FUNDS AND CARRYING THEM INTO 2024; POSSIBLE ACTION TO SEND TO FULL COUNTY BOARD IN RESOLUTION FORM

Walrath was present to explain that the money may already be accounted for and spent on training in the 2023 budget year.

Motion by Skallerud to approve carrying over the 2023 Asset Forfeiture funding into 2024 in resolution form if the budget is not over and has anything left, second by Chaney. All present voting (AYE). Motion carried.

UPDATE: JANUARY 2024 SALES TAX

The sales tax for January is under by \$4,000, which in the last 5 years with the winter season has never been down. Gretzinger would like the County to draft a letter to Evers stating a state of emergency for Forest County for lost revenues from having no snow. A committee member stated they had heard Evers may have already declared a state of emergency.

DISCUSSION/ACTION ON MARKETING FIRM REFERENDUM TALKING POINTS AND FREQUENTLY ASKED QUESTIONS

The committee made some adjustments to the current literature and will forward to the firm for corrections.

Motion by Chaney to go ahead with the changes made by the committee to the literature for the public, second by Marvin. All present voting (AYE). Motion carried.

FUTURE AGENDA ITEMS

- ADRC
- Forest County Fair
- Cyber Security
- Human Service Center – Assessment

ADJOURNMENT

Motion by Skallerud to adjourn, second by Marvin. All present voting (AYE). Motion carried. Meeting adjourned at 12:23 p.m.