

FINANCE & INSURANCE COMMITTEE
November 20, 2024

The meeting of the Finance & Insurance Committee was called to order by Chair Harley Reabe on Wednesday, November 20, 2024 at 3:00 PM, in the County Board Room and via remote access format at the Government Center, Green Lake, WI. The requirements of the open meeting law were certified as being met. The Pledge of Allegiance was recited.

Present: Brian Floeter (remote – 3:02)
 Don Lenz
 Harley Reabe
 Dennis Mulder
 Charlie Wielgosh

Other County Employees Present: Liz Otto, County Clerk; Ken Stephani, Finance Director; Jessica McLean, Treasurer; Sheriff Mark Podoll; Jason Jerome, HHS Director; Matt Vandekolk, Chief Deputy; Kayla Yonke, HHS Financial Manager; Jeff Mann, Corporation Counsel; Bill Hutchison, IT Director

MINUTES OF 10/23/2024

Motion/second (Lenz/Mulder) to approve the minutes of the 10/23/2024 meeting with no additions or corrections. Motion carried with no negative vote.

PUBLIC COMMENT - none

TREASURER’S MONTHLY REPORT

- **Tax Collection Update**
- **October Financial Reports**
- **Sales Tax Update**

Treasurer Jessica McLean stated sales tax is up from previous years. The annual Treasurer/Clerk meeting was held on November 14 with good attendance. There are currently 10 parcels on the in rem listing.

IN REM MINIMUM BID APPROVAL AND VOTE FOR PUBLICATION REGARDING SEALED BIDS

Corporation Counsel Jeff Mann stated that 2 deeds were obtained from the Town of Mackford during the in rem process. Those two parcels now need to be published along with a minimum bid. *Motion/second (Wielgosh/Mulder)* to approve publication and the minimum bid for parcel #160-0000 for \$1,123.04 and parcel #161-0100 for \$2,013.36. Motion carried with no negative vote.

BANKRUPTCY FILED ON IN REM PROPERTY NOW OWNED BY GREEN LAKE COUNTY

Corporation Counsel Jeff Mann stated that the county acquired a deed from the Town of Berlin on 10/16/2024. The former owner filed for bankruptcy on that same day. Mann informed the committee that he filed a claim in the bankruptcy recording and explained how the back taxes will be paid under that process. Committee approved by general consensus.

RESOLUTION

- **Relating to Cancellation of Outstanding Checks**

Motion/second (Mulder/Lenz) to approve the resolution and forward to County Board. Motion carried with no negative vote.

DISCUSSION REGARDING THE 2023 AUDIT AND THE UPCOMING 2024 AUDIT

Finance Director Ken Stephani stated he spoke with CLA (the audit firm) and the 2023 audit is in quality review with the expectation that it be complete in 1-2 days. They will present the final audit at the December 17, 2024 County Board

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meeting. Stephani stated that he has not received a listing of items needed yet for the 2024 audit. Supervisor Floeter stated that an engagement letter needs to be signed prior to any data transfer.

DISCUSSION REGARDING FUND BALANCE REQUIREMENTS AND CAPITAL BUDGET

Finance Director Ken Stephani gave an overview of fund balance requirements which includes 20% in the general fund and 15% in the HHS fund. Stephani stated that the contingency fund has been moved to the general fund balance and he is unclear if this is correct. The committee asked for figures to be presented next month and recommendations from the auditors on how to manage this.

FINANCE DIRECTOR REPORT

Finance Director Ken Stephani reviewed his submitted report along with the following items:

- Stephani stated that a strategic plan would be helpful when doing the budget
- He asked the committee for guidance on publishing the budget online. The committee agreed by general consensus that the individual salaries and wages do not need to be published.
- Stephani stated that he is unclear as to the level of services required versus requested when doing the budget
- Medical examiner fees are currently being reviewed and updated
- Discussion held on the ARPA interest allocation

INSURANCE UPDATE – COUNTY CLERK

County Clerk Liz Otto stated she had a Teams meeting with the Wisconsin County Mutual rep, Paul Schwegel, on October 29 to review our insurance coverage. Schwegel stated that our deductibles are in line with our needs based on the county's size and loss ratio. All property coverage has been updated to 100% of value after the on-site appraisal done in June of 2024. Schwegel recommended that values be updated on an annual basis by 2-4% to keep up with inflation.

BUDGET REVIEW OF REVENUES AND EXPENDITURES

No discussion or questions.

SUPERVISOR/LAY PEOPLE MONTHLY CLAIMS

- Supervisor claims - \$2,953.40
- Lay People - \$434.04

Motion/second (Lenz/Mulder) to approve the supervisor and lay people claims. Motion carried with no negative vote.

COMMITTEE DISCUSSION

- **Future meeting dates: Regular meeting –December 18, 2024 @ 3:00 PM.**
- **Future agenda items for action & discussion:** update and review of budget adjustment process after the budget is adopted

ADJOURNMENT

Chair Reabe adjourned the meeting at 3:46 PM.

Submitted by,



Liz Otto
County Clerk