

FINANCE & INSURANCE COMMITTEE
December 18, 2024

The meeting of the Finance & Insurance Committee was called to order by Chair Harley Reabe on Wednesday, December 18, 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:	Don Lenz	Absent:	Brian Floeter
	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

MINUTES OF 11/20/2024

Motion/second (Mulder/Lenz) to approve the minutes of the 11/20/2024 meeting with no additions or corrections. Motion carried with no negative vote.

PUBLIC COMMENT – none

TREASURER'S MONTHLY REPORT

- Tax Collection Update
- November Financial Reports
- Sales Tax Update

Treasurer Jessica McLean stated that all property tax bills have been sent out to comply with the December 16 deadline. Discussion held on tax increases and the correlation between re-evaluations and assessments. Sales tax is up from last year.

AUDIT COSTS

CLA, the auditing firm, submitted a list of invoices for the 2023 audit. The Special Accounting budget is currently substantially over budget but includes costs for the 2022 audit as well. A cost estimate of \$71,500 was provided by CLA for the 2024 audit to be completed next year. Chair Reabe requested that the committee be made aware of the costs as they come in next year.

OPEN BIDS FOR IN REM PROPERTY

No bids received.

UPDATE AND REVIEW OF BUDGET ADJUSTMENT PROCESS

Finance Director Ken Stephani provided examples of the 3 forms to be used and requested guidelines for limits for each.

The committee agreed by general consensus that interdepartmental line item transfers under \$500 should continue under the current policy which is the County Administrator has final approval after Department Head and Finance Director – no need for committee or County Board approval.

Motion/second (Mulder/Lenz) to require committee approval for any transfer over \$500 between departments as well as the County Administrator, Department Heads, and Finance Director. Motion carried with no negative vote.

Motion/second (Mulder/Wielgosh) to require committee approval for all transfers reducing contingency and/or involving grant funds. Motion carried with no negative vote.

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UPDATE ON ARPA INTEREST

Finance Director Ken Stephani read IRS regulations stating that there are no stipulations on the reporting of ARPA interest and it is not subject to program restrictions. Treasurer Jess McLean stated there is approximately \$180,000 in the ARPA interest account.

FINANCE DIRECTOR REPORT

Discussion held on the required changeover from Alio to LINQ as outlined in Ken Stephani's report. Discussion also held on the ability to process checks and the use of credit cards at year end.

INSURANCE UPDATE – COUNTY CLERK

County Clerk Liz Otto stated there are no updates at this time.

BUDGET REVIEW OF REVENUES AND EXPENDITURES

No questions or discussion at this time.

SUPERVISOR/LAY PEOPLE MONTHLY CLAIMS

- Supervisor claims - \$476.78
- Lay People - \$334.99

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

COMMITTEE DISCUSSION

- Future meeting dates: Regular meeting – January 22, 2025 @ 3:00 PM.
- Future agenda items for action & discussion:

ADJOURNMENT

Chair Reabe adjourned the meeting at 3:50 PM.

Submitted by,



Liz Otto
County Clerk