

Finance Committee
April 19, 2023

Present: Cedric Schnitzler, Wallace Habhegger, James Kuhn, David Pierce, Toni Wissestad
Others: Tina Osterberg, Diane Erickson, Alison Elliott, Lisa Aldinger Hamblin, David Ohnstad, Chris Weaver,
Wes Revels, Tracy Thorsen, Derek Pierce, Debbie Carney

The meeting was called to order at the Monroe County Board Assembly Room at 9:00 a.m. by Chair Cedric Schnitzler.

- Next Meeting Date – Wednesday, May 17, 2023 in the Monroe County Assembly Room at 9:00 a.m.
A Special Meeting will be held on Thursday, May 11, 2023 at 2:00 p.m.
- Minutes Approval - Motion by Toni Wissestad second by David Pierce to approve the 03/15 & 03/22/23 minutes. Carried 5-0.
- Public Comment – None.
- Re-Purpose of Funds – Motion by David Pierce second by Wallace Habhegger to approve re-purpose of funds. David Ohnstad, Highway Commissioner explained the 2023 re-purpose of funds in the amount of \$25,750.00 for hydraulic excavator. Discussion. Carried 5-0.
- Credit Card Approval –
 - a. Highway – Motion by Wallace Habhegger second by James Kuhn to approve credit card. David Ohnstad, Highway Commissioner explained \$1,000.00 credit card request for the Highway Office Manager. Carried 5-0.
 - b. Sheriff's Office – Motion by Toni Wissestad second by David Pierce to approve credit cards. Chris Weaver, Chief Deputy explained two credit card requests in the amount of \$1,000.00 each for the Administrative Assistant and Bailiff. Carried 5-0.
- Budgetary Adjustment(s) –
 - a. Maintenance - Motion by Wallace Habhegger second by James Kuhn to approve budget adjustment. Derek Pierce, Facilities & Property Director explained the 2023 budget adjustment in the amount of \$14,275.00 for electrical updates needed during the removal of building A. Discussion. Carried 5-0.
 - b. Dog Control - Motion by James Kuhn second by David Pierce to approve budget adjustment. Alison Elliott, Sanitation, Planning & Zoning and Dog Control Administrator explained the 2023 budget adjustment in the amount of \$5,000.00 to add both revenue and expense lines for confiscated animals. Carried 5-0.
 - c. Human Services - ADRC - Motion by Wallace Habhegger second by David Pierce to approve budget adjustment. Tracy Thorsen, Human Services Director explained the 2023 budget adjustment in the amount of \$45,000.00 for meal delivery vehicle. Carried 5-0.
 - d. Rolling Hills- Motion by Toni Wissestad second by David Pierce to approve budget adjustment. Tina Osterberg, County Administrator explained the 2023 budget adjustment in the amount of \$2,500.00 for WisCaregiver Careers grant. Carried 5-0. Motion by David Pierce second by Wallace Habhegger to approve budget adjustment. Tina Osterberg explained the 2023 budget adjustment in the amount of \$44,896.69 for building project. Carried 5-0.
 - e. Finance - Motion by Toni Wissestad second by David Pierce to approve budget adjustment. Diane Erickson, Finance Director explained the 2022 budget adjustment in the amount of \$206,615.15 for health insurance claims. Discussion. Carried 5-0.
- Fiscal Note Approval on Resolution –
 - a. Resolution approving the Use of Conservation Reserve Enhancement Program Funding for Trees – Motion by Wallace Habhegger second by Toni Wissestad to approve fiscal note. Tina Osterberg, County Administrator explained use of up to \$2,200.00 from the non-lapsing CREP account for the purchase of trees for a section of land owned by Monroe County adjacent to the new Rolling Hills Senior Living Facility. Discussion. Carried 5-0.

- b. Resolution Authorizing ADRC Driver Position Increase to Part-Time – Motion by Wallace Habhegger second by David Pierce to approve fiscal note. Tracy Thorsen, Human Services Director explained that the position will be paid through existing budgeted funds for 2023; \$29,728 annually thereafter. Carried 5-0.
 - c. WisMAC Wisconsin Statewide Mutual Aid Compact for Local Emergency Management Assistance – Motion by Toni Wissestad second by David Pierce to approve fiscal note. Chris Weaver, Chief Deputy explained that should Monroe County request mutual aid assistance from a WisMAC member during a disaster situation, the fiscal impact would be determined at the time of each future disaster situation. Discussion. Carried 5-0.
- Resolution(s) –
 - a. Resolution to Adopt a Lease Policy for GASB 87- Motion by Toni Wissestad second by David Pierce to approve resolution. Diane Erickson, Finance Director explained the purpose of the resolution is to adopt a lease policy and the transfer of funds to cover the cost of the 2023 audit expense. Discussion. Carried 5-0.
 - b. Resolution to Adopt a Subscription Based Information Technology Arrangements (SBITAs) Policy for GASB 96. Motion by Toni Wissestad second by David Pierce to approve resolution. Diane Erickson, Finance Director explained the software lease policy. There will be no additional audit fees in 2023. Discussion. Carried 5-0.
- Treasurer –
 - a. Debbie Carney provided the Monthly Treasurers Report.
 - b. Treasurer Department Monthly Report Review
 - c. Tax Delinquent Parcels/Timeline – Debbie Carney explained that tax delinquent parcels have been filed with the court. July 6th is the court date.
- Finance
 - a. Diane Erickson provided the monthly Financial Report.
 - b. Finance Department Monthly Report.
 - c. Bank Account Closure Process – Diane Erickson, Finance Director explained that the Rolling Hills bonding account was closed last month. Tina Osterberg, County Administrator explained that two accounts are currently holding a zero balance on the Treasurer's Report, they are the revolving loan fund and bond holding accounts. Discussion. It was a consensus for the Treasurer to close out the accounts if they are no longer needed.
 - d. Audit Update – Diane Erickson, Finance Director explained that all of the information is in for the audit except for property taxes. The audit will have to be sent off without the property tax section being reconciled and completed. This will create additional work for both the auditors and Finance Department. Discussion.
- TIF Districts – No Discussion.
- Budget Adjustment/Line Item Transfer/Re-Purpose of Funds Review –
 - Line Item Transfer – The floor was opened for suggestions to streamline the line item transfer process. The board can pass a resolution for line item transfers to be approved only by the committee of jurisdiction. This would not include capital items or the contingency fund. The finance policy language would also need to be updated. Discussion. Corporation Counsel will draft a resolution for the next meeting for review.
 - Budget Adjustment/Re-Purpose of Funds – The floor was opened for suggestions to streamline the budget adjustment/re-purpose of funds process. It was determined by state statute that these adjustments must be approved at the committee of jurisdiction, finance and board levels. There could be an opportunity for Department Heads to have Board Supervisors speak on their behalf at the board meetings. Discussion. Tina Osterberg, County Administrator will evaluate what procedure would work best for the benefit of both board members and department heads with the potential of updating the financial policy.
- Grant Policy and Procedures – No discussion. This item will be revisited next month.

- General Fund Protection Policy – Chair Schnitzler brought up a suggestion for fiscal notes, if the action would remove the cost from future debt service payment than this should be stated in the fiscal note. Tina Osterberg, County Administrator explained that this is typically found in a budget adjustment. This could be added to the budget adjustment form. This item will be revisited next month.
- Monthly Approvals –
 - a. Monthly Notice of Donations/User Fees Received Budget Adjustment – Motion by Wally second by James Kuhn to approve notice of donations/user fees received budget adjustments. Discussion. Carried 5-0.
 - b. Monthly Disbursement Journal – Motion by David Pierce second by Wallace Habegger to approve disbursement journal. Carried 5-0.
 - c. Monthly Per Diems and Vouchers – Motion by James Kuhn second by Cedric Schnitzler to approve Monthly County Per Diems and Vouchers. Carried 5-0.
- Items for next month's agenda – Highway Budget; Line Item Transfer Discussion/Action; Budget Adjustment/Re-Purpose of Funds (Financial Policy); General Fund Protection Policy; Grant Policy and Procedures.
- Motion by David Pierce second by Toni Wissestad to adjourn at 11:32 a.m. Carried 5-0.

Shelley Bohl, County Clerk
Recorder