

**FINANCE**  
**September 2, 2020**

**Call to order**           The meeting was called to order by Chairman Duane Rogers at 9:00 a.m. Committee members present were Geri Kozelka, Wayne Gerry Krachey and Greg Russell. Wayne Jerrett was excused. County Board Chairman Tom Cornford and Clerk Janet Geisler were also present.

**Verify posting**       The meeting was verified as being properly posted.

**App of Minutes**       Russell moved, Kozelka seconded to approve the minutes of the previous meeting. The motion carried with no negative votes cast.

**2019 Audit**           Jay Bennett from Johnson Block presented the 2019 Financial Audit report. The Single Audit report is still in process. Following are the highlights of the audit report:

- Governmental activities net position increased by \$1,504,396
- Highway fund net position decreased by \$729,048
- General fund balance as of 12/31/2019 was \$3,444,312.
- Total governmental fund balances increased by \$161,306. The General Fund balance increased by \$499,738. Human Services fund balance decreased by \$142,031.
- Collection of delinquent taxes continues to improve
- Total government fund expenditures increased by \$785,508
- The General Obligation debt limitation was \$62,895,420. Debt subject to that limitation was \$4,830,001 which leaves a general obligation debt capacity of \$58,065,419.

**App of Bill**           Rogers moved, Krachey seconded to approve the OPEB bill in the amount of \$4,025 with the funds to be taken from the Contingency Fund. The motion carried with no negative votes cast.

**Water Study**         Dave Troester appeared regarding the costs associated with water testing. This will involve 100 sample water bottles from nine random townships at a cost of \$55 each for a total of \$5,500. The committee felt that the public should have to contribute something towards the water testing in the future.

Krachey moved, Rogers seconded to approve the \$5,500 for the water study with the costs to be taken from the Contingency Fund. The motion carried with no negative votes cast.

**Security Window** Donna Steger, Child Support Specialist, presented a proposal to install a security window. The cost is \$4,300 and the State will reimburse the costs at 66%. The window must be installed to meet State requirements or she could lose funding.

Russell moved, Rogers seconded to approve the costs for the security window in the amount of \$4,300 with the funds to be taken from the Contingency Fund. The motion carried with no negative votes cast.

**2021 Budget** There will be no Personal Property adjustment. The explanation from the Department of Revenue was that the City of Prairie du Chien's TID 6 was under-paid in 2019 by \$150,545.50 while the city, village, school and technical college were overpaid. The County's share of that was over \$38,000 which is in excess of the normal payment of \$28,866.76 which results in no payment in 2021. The County should receive the normal payment of \$28,866.76 in 2022.

Health insurance premiums will increase by approximately 8% however actual premium amounts will not be known until later.

The committee advised to proceed with a 2.5% increase in wages.

**Next Meeting** September 16, 2020 at 10:00 a.m.

**Adjournment** Krachey moved, Russell second to adjourn the meeting. The motion carried with no negative votes cast and the meeting adjourned at 11:05 a.m.

**Janet L. Geisler, County Clerk**