

<p>Notice of Public Meeting</p> <p><b>Wednesday, September 1, 2021</b>  <b>12:00 p.m.</b></p> <p><i>or immediately following the Door County Board / Department Heads Budget Planning Workshop, whichever occurs later</i></p>	<p><b>FINANCE COMMITTEE</b></p>	<p><i>Landmark Resort/Carrington Pub  Egg Harbor Room  7643 Hillside Road, Egg Harbor, WI</i></p>
<p><i>Oversight for Finance Department and County Treasurer</i></p>		

## AGENDA

1. **Call Meeting to Order**
2. **Establish a Quorum ~ Roll Call**
3. **Adopt Agenda / Properly Noticed**
4. **Approve Minutes** of the August 16, 2021 Finance Committee Meeting
5. **Communications**
6. **Public Comment**
7. **Old Business**
8. **New Business (Review / Action)**
  - A. 2022 Door County Budget  
*Finance Committee Review/Recommendation to Send to Oversight Committees for their Review/Recommendation*
  - B. Review & Recommendation re: Finance Oversight Department Budgets
    - Treasurers Department
    - Finance Department
9. **Matters To Be Placed on A Future Agenda Or Referred To A Committee, Official, Or Employee**
10. **Next Meeting Date:**
  - October 18, 2021 – 9:00 a.m.
11. **Meeting Per Diem Code.**
12. **Adjourn**

*Deviation from the order shown may occur*

**MINUTES**  
**Monday, August 16, 2021**

**FINANCE COMMITTEE**

*Door County Government Center  
Chambers Room (C102) - 1st floor  
421 Nebraska Street, Sturgeon Bay, WI*

*Oversight for Finance Department and County Treasurer*

**Call Meeting to Order**

The Monday, August 16, 2021 Finance Committee meeting was called to order by Chairman David Englebert at 9:00 a.m. at the Government Center.

**Establish a Quorum ~ Roll Call**

Committee members present: David Englebert, Nancy Robillard, Susan Kohout, Alexis Heim Peter, Dan Austad, Dale Vogel.

Others in Attendance: Administrator Ken Pabich, Finance Director Steve Wipperfurth, Treasurer Ryan Schley, and County Clerk Jill Lau.

**Adopt Agenda / Properly Noticed**

Motion by Austad, seconded by Robillard to adopt the agenda. Motion carried by voice vote.

**Approve Minutes of the July 19, 2021 Finance Committee Meeting, and the July 20, 2021 Joint Finance, Administrative, and Public Safety Committee Meeting**

Motion by Kohout, seconded by Robillard to approve the minutes of the July 19, 2021 Finance Committee meeting and the July 20, 2021 Joint Finance, Administrative, and Public Safety Committee meeting. Motion carried by voice vote.

**Communications**

No communications were presented.

**Public Comment**

No comments.

**Old Business**

No old business was presented.

**County Treasurer**

**Treasurer's Reports**

The reports included in the meeting packet were reviewed by County Treasurer Schley. 2 parcels were taken for In Rem; the County now has 4 total parcels which will be advertised for sale soon. Schley reviewed tax collection contracts, August settlement checks, 2<sup>nd</sup> installment collections, and tax certificate collections.

**Audit Update**

No new information was presented.

**Finance Director Department Update**

**Investment Report**

Finance Director Wipperfurth reviewed the investment report and noted that tax collections at the end of July were included in the balance; this will be decreasing in August with the Settlement payouts. Wipperfurth will be meeting with Ehlers to discuss investment options. The interest on the American Rescue Funds are the County's to use without the need to report/account for.

**Checking Account Summary**

Reviewed.

"These minutes have **not** been reviewed by the oversight committee and are subject to approval at the next regular committee meeting."

### **Comparison of Sales Tax Revenues**

This is the seventh highest month for collections. Current sales tax revenues are surpassing budgeted revenues.

### **Unassigned Fund Balance & Contingency Fund Status**

Balances reviewed.

### **Health Insurance & Workers Comp**

Balances reviewed.

### **New Business (Review / Action)**

#### **American Rescue Plan Fund**

Finance Director Wipperfurth reviewed one option to use the funds - lost revenue. The County can utilize the funds over a four-year span. The County currently has a \$1.2M loss. Total revenue for the ARPF is expected to be approximately \$5.4M. Administrator Pabich has reached out to Department Heads for additional options.

#### **Review/Approve Request for Credit Card for Sheriff's Department K-9 Officer**

Wipperfurth explained the Sheriff's Department will be getting a new K-9. Wipperfurth noted that the County did approve a credit card for K-9 training in the past. Once Deputy Tassoul returns from the training the card would be canceled. The balance on the card is \$3,500. The Public Safety Committee has approved the credit card.

Motion by Robillard, seconded by Kohout to approve the request for the credit card. Motion carried by voice vote.

### **Highway – State Invoices – 2016 to Present**

Wipperfurth explained the Highway Commissioner received a statement in February in the amount of \$129,094 from projects that dated back to 2016. The Highway Commissioner submits an application for Federal Funds for county road construction. Applications were submitted for county roadwork on County C, North Duluth Ave, and County A. When the Commissioner submits the application for Federal Funds the County receives an agreement from the State, separated out in two-phases – design and construction with estimated costs. When the projects are completed the State does a soft-close to allow for an audit on the projects which can take 3 to 5 years. The State audited the projects and found several invoices were missed. Of the total \$58,000 will be submitted to the City for shared work on North Duluth Avenue. This is an FYI; the Highway Committee has reviewed. Funds will be taken from the Highway CIP Reserve to cover the costs.

### **Transfer Job Tasks to Treasurer Department**

Wipperfurth reviewed the listing included in the meeting packet. Wipperfurth has met with Treasurer Schley to review the tasks. The transfer of tasks is part of the Audit recommendations. The transfer of tasks will be eased into to determine workload in the Treasurer's Department. The Treasurer's Department will be performing the work with the final review by the Finance Department.

### **Broadband Grant Support**

Administrator Pabich reviewed a memo included in the meeting packet. The Town of Washington is looking to apply for a National Telecommunications and Information Administration Grant and have asked for County support/partnership. The project will deploy fiber throughout the Island. As part of the deployment, the fiber would be provided to the County's new government facility and it would also serve as a redundant backup to the Nsight fiber in various parts of the Island. Pabich recommends support by the County, \$10,000, to only be provided if the NTIA Grant is successful.

Motion by Kohout, seconded by Heim Peter to approve the \$10,000 County support as part of the NTIA application. Motion carried by voice vote.

### **Approval of Transfer of Non-Budgeted Funds for Election Server/Equipment Upgrade**

Administrator Pabich explained Dominion Voting Systems, the County's election system and software, has an upgrade available. We have two options – a band-aid fix that will last 6 months to one year or upgrade the entire system and software to be ready for the 2022 elections. Administrator Pabich supports the transfer of

non-budgeted funds to upgrade the County's software and system prior to the 2022 elections. Clerk Lau explained this will be an upgrade to both the County's system and also the voting tabulators owned by the municipalities; the municipalities will cover their own costs for the upgrade.

Motion by Vogel, seconded by Heim Peter to approve the transfer of non-budgeted funds in the amount of \$9,500, from the Contingency Expense, for the upgrade of the election server and equipment contingent upon the approval of the Administrative Committee. Motion carried by voice vote.

**Matters To Be Placed on A Future Agenda or Referred to A Committee, Official, Or Employee**

Nothing new as of this meeting.

**Vouchers, Claims and Bills**

Reviewed.

**Next Meeting Date:**

- Joint Meeting – Finance & Administrative Committees – August 17, 2021 – Time 8:30 a.m.
- September 1, 2021 – 9:00 a.m. – Landmark Resort/Carrington Pub

**Meeting Per Diem Code**

816.

**Adjourn**

Motion by Robillard, seconded by Vogel to adjourn. Time: 10:05 a.m. Motion carried by voice vote.

Respectfully submitted by Jill M. Lau, County Clerk

Account	Account Description	2021 Adopted Budget	2021 Amended Budget	2021 Actual Amount	2021 Estimated Amount	2022 Dept Requested	2022 Co Admin/Fi Dir Recomm						
<b>Fund 100 - General Fund</b>													
<b>REVENUE</b>													
Department <b>12 - County Treasurer</b>													
41201	Forest Crop Tax	26,000.00	26,000.00	25,618.63	1,350.00	26,000.00	26,000.00						
41227	Property Use Chge Penalty	2,000.00	2,000.00	(1,837.49)	2,100.00	2,000.00	2,000.00						
43876	St Payment in Lieu of Tx	62,000.00	62,000.00	59,863.51	.00	62,000.00	62,000.00						
46101	Treasurer Fees	200.00	200.00	117.85	75.00	200.00	200.00						
46120	Collection Fees	27,500.00	27,500.00	28,763.40	.00	51,500.00	51,500.00						
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2">Comments</th> </tr> <tr> <th>Level</th> <th>Comment</th> </tr> </thead> <tbody> <tr> <td>Dept Requested</td> <td>New per parcel rate, if all municipalities continue with County first installment collections.</td> </tr> </tbody> </table>								Comments		Level	Comment	Dept Requested	New per parcel rate, if all municipalities continue with County first installment collections.
Comments													
Level	Comment												
Dept Requested	New per parcel rate, if all municipalities continue with County first installment collections.												
48113	Interest - Taxes	250,000.00	250,000.00	98,964.87	125,000.00	250,000.00	250,000.00						
48114	Interest Assessment-Tax	125,000.00	125,000.00	49,830.67	60,000.00	125,000.00	125,000.00						
48126	Cash Over/(Short)	.00	.00	56.70	.00	.00	.00						
48501	Other Revenues	.00	.00	120.00	.00	.00	.00						
48502	Gain/Loss Tx Deed Sales	50,000.00	50,000.00	(11,266.16)	10,000.00	50,000.00	50,000.00						
48540	NSF Check Fees (Bad Cks)	1,000.00	1,000.00	450.00	300.00	1,000.00	1,000.00						
Department <b>12 - County Treasurer Totals</b>		<b>\$543,700.00</b>	<b>\$543,700.00</b>	<b>\$250,681.98</b>	<b>\$198,825.00</b>	<b>\$567,700.00</b>	<b>\$567,700.00</b>						
<b>REVENUE TOTALS</b>		<b>\$543,700.00</b>	<b>\$543,700.00</b>	<b>\$250,681.98</b>	<b>\$198,825.00</b>	<b>\$567,700.00</b>	<b>\$567,700.00</b>						
<b>EXPENSE</b>													
Department <b>12 - County Treasurer</b>													
Sub-Department <b>1104 - County Treasurer</b>													
51101	Salary & Wages	111,370.00	111,370.00	45,665.68	65,705.00	119,696.00	120,739.00						
51101.300P	S&W Vac/PTO Vacation	.00	.00	2,675.28	.00	.00	.00						
R													
51101.320P	S&W Holiday Holiday	.00	.00	375.04	.00	.00	.00						
R													
51102	Salary & Wages Part Time	5,000.00	5,000.00	1,116.00	1,000.00	5,460.00	5,460.00						
51201	Social Security	8,903.00	8,903.00	3,616.88	5,286.00	9,575.00	9,655.00						
51202	Retirement	7,517.00	7,517.00	3,326.51	4,190.00	7,780.00	7,848.00						
51203	Dental Insurance	2,556.00	2,556.00	1,118.46	1,438.00	1,789.00	1,789.00						
51204	Health Insurance	48,960.00	48,960.00	22,608.00	26,352.00	34,272.00	34,272.00						
51205	Life Insurance	15.00	15.00	19.83	20.00	51.00	51.00						
51206	Workers Compensation	221.00	221.00	99.40	122.00	238.00	240.00						
52101	Professional Services	.00	.00	3,150.00	.00	.00	.00						
52206	Telephone	150.00	150.00	64.40	75.00	150.00	150.00						

Account	Account Description	2021 Adopted Budget	2021 Amended Budget	2021 Actual Amount	2021 Estimated Amount	2022 Dept Requested	2022 Co Admin/Fi Dir Recomm						
<b>Fund 100 - General Fund</b>													
<b>EXPENSE</b>													
Department <b>12 - County Treasurer</b>													
Sub-Department <b>1104 - County Treasurer</b>													
52301	Repair & Maintenance	600.00	600.00	247.50	250.00	600.00	600.00						
52402	Membership Dues	100.00	100.00	100.00	.00	100.00	100.00						
52403	Advertising & Legal Notic	500.00	500.00	.00	.00	500.00	500.00						
53102	Postage	10,000.00	10,000.00	5,076.86	4,000.00	10,000.00	10,000.00						
53106	Office Supplies	4,000.00	4,000.00	1,300.70	2,500.00	4,000.00	4,000.00						
53121	Tax/Assemt Roll Supplies	.00	5,500.00	.00	3,500.00	5,500.00	5,500.00						
54102	Training Mile,Meals,Lodge	600.00	600.00	.00	250.00	600.00	600.00						
54111	Conf/Workshop Expense	400.00	400.00	.00	200.00	400.00	400.00						
55107	Leased Copying	480.00	2,480.00	1,080.35	1,200.00	2,500.00	2,500.00						
59121	Tax Charges	1,000.00	1,000.00	16,569.38	.00	1,000.00	1,000.00						
59122	Bank Chargebacks	3,500.00	3,500.00	1,666.64	1,400.00	3,500.00	3,500.00						
69901	Capital Outlay	.00	.00	.00	.00	8,427.00	8,427.00						
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Comments													
Level	Comment												
Dept Requested	New folder/inserter for the use with tax bills and delinquent letters.												
Sub-Department <b>1104 - County Treasurer Totals</b>		\$205,872.00	\$213,372.00	\$109,876.91	\$117,488.00	\$216,138.00	\$217,331.00						
Sub-Department <b>9104 - Tax Deed Expense</b>													
52101	Professional Services	8,000.00	8,000.00	.00	5,000.00	8,000.00	8,000.00						
52305	Repair & Maint-Grounds	1,000.00	1,000.00	93.60	250.00	1,000.00	1,000.00						
52403	Advertising & Legal Notic	14,000.00	14,000.00	1,116.99	1,000.00	14,000.00	14,000.00						
Sub-Department <b>9104 - Tax Deed Expense Totals</b>		\$23,000.00	\$23,000.00	\$1,210.59	\$6,250.00	\$23,000.00	\$23,000.00						
Department <b>12 - County Treasurer Totals</b>		\$228,872.00	\$236,372.00	\$111,087.50	\$123,738.00	\$239,138.00	\$240,331.00						
<b>EXPENSE TOTALS</b>		\$228,872.00	\$236,372.00	\$111,087.50	\$123,738.00	\$239,138.00	\$240,331.00						
Fund <b>100 - General Fund Totals</b>													
<b>REVENUE TOTALS</b>		\$543,700.00	\$543,700.00	\$250,681.98	\$198,825.00	\$567,700.00	\$567,700.00						
<b>EXPENSE TOTALS</b>		\$228,872.00	\$236,372.00	\$111,087.50	\$123,738.00	\$239,138.00	\$240,331.00						
Fund <b>100 - General Fund Totals</b>		\$314,828.00	\$307,328.00	\$139,594.48	\$75,087.00	\$328,562.00	\$327,369.00						
Net Grand Totals													
<b>REVENUE GRAND TOTALS</b>		\$543,700.00	\$543,700.00	\$250,681.98	\$198,825.00	\$567,700.00	\$567,700.00						
<b>EXPENSE GRAND TOTALS</b>		\$228,872.00	\$236,372.00	\$111,087.50	\$123,738.00	\$239,138.00	\$240,331.00						
Net Grand Totals		\$314,828.00	\$307,328.00	\$139,594.48	\$75,087.00	\$328,562.00	\$327,369.00						

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Fund <b>100 - General Fund</b>																					
<b>REVENUE</b>																					
Department <b>48 - Finance</b>																					
48501	Other Revenues	.00	.00	15.00	.00	.00	.00														
48516	Indirect Costs	.00	.00	3,138.11	.00	.00	.00														
Department <b>48 - Finance Totals</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,153.11</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>														
<b>REVENUE TOTALS</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,153.11</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>														
<b>EXPENSE</b>																					
Department <b>48 - Finance</b>																					
Sub-Department <b>1102 - Finance</b>																					
51101	Salary & Wages	343,541.00	343,541.00	139,730.17	192,725.00	352,322.00	368,130.00														
51101.300P	S&W Vac/PTO Vacation R	.00	.00	8,743.02	.00	.00	.00														
51101.320P	S&W Holiday Holiday R	.00	.00	2,120.26	.00	.00	.00														
51101.390P	S&W Personal Personal R	.00	.00	1,098.96	.00	.00	.00														
51101.395P	S&W Administrative Administrative R	.00	.00	2,487.92	.00	.00	.00														
51102	Salary & Wages Part Time	.00	2,301.00	2,301.00	2,970.00	4,992.00	4,992.00														
51104	Overtime	.00	.00	224.83	281.00	.00	.00														
51201	Social Security	26,281.00	26,281.00	11,284.74	14,106.00	27,335.00	28,544.00														
51202	Retirement	23,188.00	23,188.00	10,422.35	13,028.00	22,901.00	23,929.00														
51203	Dental Insurance	5,112.00	5,112.00	2,556.48	2,556.00	5,112.00	5,112.00														
51204	Health Insurance	122,400.00	122,400.00	65,376.00	65,376.00	122,400.00	122,400.00														
51205	Life Insurance	99.00	99.00	57.12	57.00	115.00	115.00														
51206	Workers Compensation	652.00	652.00	297.73	373.00	678.00	708.00														
52103	Independent Audit/Account	39,536.00	47,536.00	12,188.00	35,348.00	40,722.00	40,722.00														
52114	Investment Advisor	16,000.00	16,000.00	3,132.46	4,385.00	16,000.00	16,000.00														
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Comments																					
Level	Comment																				
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	\$2,000 Arbitrage Compliance																				
	\$16,000 Total																				
52118	Ind Cost Auditor	6,375.00	6,375.00	.00	6,375.00	6,375.00	6,375.00														
52119	Appraisal-Fixed Assets	1,250.00	1,250.00	.00	1,250.00	1,275.00	1,275.00														
52127	Independent Actuary OPEB	5,000.00	5,000.00	.00	5,000.00	5,000.00	5,000.00														

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Fund <b>100 - General Fund</b>							
EXPENSE							
Department <b>48 - Finance</b>							
Sub-Department <b>1102 - Finance</b>							
52206	Telephone	350.00	350.00	173.55	216.00	350.00	350.00
52302.0004	SC-Software Finance Finance	.00	.00	.00	.00	.00	28,610.00
52401	Contracted Services	8,800.00	6,499.00	.00	.00	.00	.00
52402	Membership Dues	800.00	846.26	846.26	.00	850.00	850.00
52403	Advertising & Legal Notic	500.00	500.00	.00	500.00	500.00	500.00
53102	Postage	500.00	500.00	170.49	238.00	500.00	500.00
53106	Office Supplies	3,000.00	3,000.00	75.99	2,920.00	3,000.00	3,000.00
53109	Publication&Subscription	200.00	153.74	.00	.00	.00	.00
53140	Gasoline, Oil & Antifreez	250.00	250.00	.00	25.00	250.00	250.00
54101	Conference Fees & Training	1,160.00	1,160.00	210.00	540.00	1,660.00	1,660.00
54102	Training Mile,Meals,Lodge	880.00	880.00	.00	205.00	915.00	915.00
55107	Leased Copying	4,000.00	4,000.00	2,646.77	2,647.00	5,000.00	5,000.00
55301	S& W Allocation	(3,241.00)	(3,241.00)	(1,596.73)	(3,603.00)	(3,300.00)	(3,300.00)
59122	Bank Chargebacks	1,500.00	1,500.00	569.06	797.00	1,500.00	1,500.00
Sub-Department <b>1102 - Finance Totals</b>		<b>\$608,133.00</b>	<b>\$616,133.00</b>	<b>\$265,116.43</b>	<b>\$348,315.00</b>	<b>\$616,452.00</b>	<b>\$663,137.00</b>
Department <b>48 - Finance Totals</b>		<b>\$608,133.00</b>	<b>\$616,133.00</b>	<b>\$265,116.43</b>	<b>\$348,315.00</b>	<b>\$616,452.00</b>	<b>\$663,137.00</b>
<b>EXPENSE TOTALS</b>		<b>\$608,133.00</b>	<b>\$616,133.00</b>	<b>\$265,116.43</b>	<b>\$348,315.00</b>	<b>\$616,452.00</b>	<b>\$663,137.00</b>
Fund <b>100 - General Fund Totals</b>							
<b>REVENUE TOTALS</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,153.11</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>EXPENSE TOTALS</b>		<b>\$608,133.00</b>	<b>\$616,133.00</b>	<b>\$265,116.43</b>	<b>\$348,315.00</b>	<b>\$616,452.00</b>	<b>\$663,137.00</b>
Fund <b>100 - General Fund Totals</b>		<b>(\$608,133.00)</b>	<b>(\$616,133.00)</b>	<b>(\$261,963.32)</b>	<b>(\$348,315.00)</b>	<b>(\$616,452.00)</b>	<b>(\$663,137.00)</b>
Net Grand Totals							
<b>REVENUE GRAND TOTALS</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,153.11</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>EXPENSE GRAND TOTALS</b>		<b>\$608,133.00</b>	<b>\$616,133.00</b>	<b>\$265,116.43</b>	<b>\$348,315.00</b>	<b>\$616,452.00</b>	<b>\$663,137.00</b>
Net Grand Totals		<b>(\$608,133.00)</b>	<b>(\$616,133.00)</b>	<b>(\$261,963.32)</b>	<b>(\$348,315.00)</b>	<b>(\$616,452.00)</b>	<b>(\$663,137.00)</b>