



Winnebago County

The Wave of the Future

**PERSONNEL & FINANCE COMMITTEE MEETING MINUTES
THURSDAY, APRIL 3, 2025**

A. Call to Order

The meeting was called to order at 9:00 a.m. by Chairman Cox Call in the Susan T. Ertmer Conference Room at 112 Otter Avenue, Oshkosh.

Members Present: 5 - Chairman Morris Cox, Supervisor Koby Schellenger, Supervisor Steve Binder, Supervisor Stefanie Holt, and Supervisor Don Nussbaum.

Also Present at the Meeting: County Executive Jon Doemel, Corporation Counsel Mary Anne Mueller, Finance Director Paul Kaiser, Administration Director Jamie Rouch, Public Policy Paralegal Rhys Phillips, County Board Vice-Chairman Chuck Farrey, Aviation Director Jim Schell, Deputy Aviation Director Lucas Locke, and County Treasurer Amber Hoppa

B. Public Comments

County Board Vice-Chairman Farrey shared his thoughts on the Fund Balance Policy. The request as it stands is to set aside 30% for general administrative procedures. The suggestion given is that 25% of the fund balance policy should remain open to be used at the County Board's discretion.

C. Adopt Agenda

Motion by Supervisor Nussbaum, seconded by Supervisor Holt to adopt the agenda for this meeting. Vote: AYES - 5; NAYES - 0. CARRIED.

D. Approval of Minutes

1. Approval of March 6, 2025, Meeting Minutes

Motion by Supervisor Schellenger, seconded by Supervisor Holt. Supervisor Nussbaum noted that Job "Fare" was spelled incorrectly, it should be changed to reflect the correct spelling "Fair". Vote: AYES - 5; NAYES - 0. CARRIED.

E. Updated Department Reports

1. Finance Department Update - Paul Kaiser, Finance Director

Finance Director Paul Kaiser gave a presentation to the committee regarding Fund Reserves and Fund Balance Changes. Director Kaiser explained the purpose and restrictions on the five different fund balance categories; non-spendable fund balance, restricted fund balance, committed fund balance, assigned fund balance, and unassigned fund balance.

Supervisor Binder asked for clarification on how allocation through the budget affects restrictions on fund usage. Supervisor Binder wanted to confirm that the \$100,000 he allocated for a Highway Truck Wash would be used for that project specifically. Director Kaiser confirmed that project money allocated by the board is to only be used for the purpose as stated during the County Board Budget session.

Supervisor Holt clarified that the IDB mentioned in the presentation is the Industrial Development Board. The IDB put money into the Industrial Development Fund, where the IDB and the IDB fund are used interchangeably in the presentation, as confirmed by Director Kaiser.

Director Kaiser reported on the dollar amounts and the history of the expenses for the funds and what the fund balances are. The auditors are coming in the week of April 21st.

Director Kaiser addressed Vice Chairman Farrey's concerns with the 30% allocation and asserted that the 30% is due to the increased costs of different administrative costs, such as the new Paid Time Off (PTO) plan.

Supervisor Schellenger wanted to know if the 30% allocation for administrative functions was only for bonding, or if the range as presented serves other functions for the county.

Chairman Cox informed the board and the public that the Director of Administration would be creating worksheets for annual evaluations of the fund summaries.

2. Administration Department Update - Jamie Rouch, Director of Administration

Director of Administration Jamie Rouch gave updates on her objectives and progress on current projects. This will include priority-based budgeting and reports. She is working with the software company to aid in generating reports monthly.

Supervisor Holt asked if the completion of the 2022 reports will make it easier to publish and work on reports so that they can be given and presented in a timelier manner.

F. Business Items

1. Approve Values on Tax Foreclosed Properties for Auction

- 911-0334 /1012 Merritt Ave, Oshkosh
- 913-0682-01 / 908 W South Park Ave, Oshkosh

Motion by Supervisor Nussbaum, seconded by Supervisor Schellenger to approve values of tax-foreclosed properties for auction.

County Treasurer Amber Hoppa informed the committee that the property owners had ceased communication and that a new appraisal firm was being utilized for this project. Both properties are the last properties from 2024 to be auctioned.

Motion by Supervisor Binder, seconded by Supervisor Holt to approve.
Vote to Approve: AYES: 5; NAYES: 0. CARRIED.

2. Adopting a Winnebago County Fund Balance Policy Based on Best Practices from the Government Finance Officers Association (GFOA) and Government Accounting Standards Board (GASB)

Motion by Supervisor Binder, seconded by Supervisor Holt to approve.

Chairman Cox noted that this is the third reading of this policy.

Finance Director Kaiser explained to the committee the changes to the fund balance policy and the reasoning behind those changes to reflect best practices in government finance. Jamie Rouch explained how a stabilization fund and opportunity fund, as stated by Chairman Cox, are the same thing.

Chairman Cox told the committee that he anticipates that once the stabilization fund is built up, there are many avenues and projects that the fund could be used for, creating opportunities for the county.

Supervisor Schellenger wanted to understand how the budget stabilization fund and the unassigned general fund are different. Director Kaiser indicated that in a situation where there is a project need, he prefers those funds be sequestered from the opportunity fund.

Supervisor Holt suggested, through friendly amendments, asking that the name "Stabilization Fund" be changed to "Opportunity Fund" so that the connotation of the name does not denote emergency relief. Additionally, change "replenish" to "establish". Director Kaiser was supportive of the friendly amendment.

Supervisor Schellenger asked if the description from the Directors could be added to the policy summary of the operations.

Supervisor Holt asked to correct some misspellings, including "up do" in the current policy should be changed to "up to" and "Qualitty" to "Quality". Further, she asked that any resolutions include a vision for the withdrawn funds. Supervisor Holt also asked to amend the percentage as outlined in the policy from "50%" to "100%" over the 30%. This would entail the removal of sections 1 and 2 and the revision of section 3. Additionally, the spending discussion or the "output section" is also to be removed entirely. Supervisor Holt would also appreciate it if the uses of the opportunity fund could be dictated. Supervisor Holt and Director Kaiser worked through the changes requested.

At this point, Director Kaiser, Director Rouch and Corporation Counsel Mueller stepped out to address the paragraph that was in question.

The committee moved forward addressing the next items on the agenda until; Director Kaiser, Director Rouch and Corporation Counsel Mueller will return to finish discussing item no. 2 on the agenda.

3. Authorize an Amendment to the 2025 County Annual Budget Grant Funds in the Amount of \$205,000 Replace the Air Traffic Control Tower Chiller

Motion by Supervisor Schellenger, seconded by Supervisor Binder to authorize an amendment to the 2025 annual budget grant funds in the amount of \$205,000 to replace the air traffic control tower chiller.

Airport Director Jim Schell addressed the committee and emphasized the need to replace the current Air Traffic Control Tower Chiller. He explained how the funds from different areas are to be used.

Chairman Cox questioned where the ARPA funds came from and the amount of ARPA funds available. The ARPA funds for this project came from the FAA.

VOTE: AYES: 5; NAYES: 0. CARRIED.

G. Honoring Retiring County Employees

1. Commendation for Kari Florek

Motion by Supervisor Holt, seconded by Supervisor Schellenger to approve the commendation for Kari Florek.

Vote: AYES: 5; NAYES: 0. CARRIED.

2. Commendation for Deborah Nagel

Motion by Supervisor Holt, seconded by Supervisor Schellenger to approve the commendation for Deborah Nagel.

Vote: AYES: 5; NAYES: 0. CARRIED.

3. Commendation for Steven Breister

Motion by Supervisor Holt, seconded by Supervisor Schellenger to approve the commendation for Steven Breister.

Vote: AYES: 5; NAYES: 0. CARRIED.

4. Commendation for Wendy Pollnow

Motion by Supervisor Holt, seconded by Supervisor Schellenger to approve the commendation for Wendy Pollnow.

Vote: AYES: 5; NAYES: 0. CARRIED.

H. Notice of Claims

1. Notice of Claim from Samuel Eggleston

Motion by Supervisor Binder, seconded by Supervisor Holt to deny the notice of claim from Samuel Eggleston.

Vote: AYES: 5; NAYES: 0; CARRIED.

Supervisor Schellenger left the meeting at this time.

I. Next Meeting Date: Thursday, May 1, 2025

The next meeting date will be held on May 1, 2025.

Vote: AYES: 4; NAYES: 0; ABSENT: 1 - Schellenger. CARRIED.

Supervisor Binder will not be able to attend the next meeting and Supervisor Holt will only be available virtually.

1. Your items for the Personnel & Finance Committee meeting **AGENDA**, must be reviewed by Corporation Counsel at least two weeks before the meeting in May. Items are due by **April 17, 2025**.

Director Kaiser, Director Rouch and Corporation Counsel Mueller returned. The committee continued addressing item no. 2 on the agenda;

2. Adopting a Winnebago County Fund Balance Policy Based on Best Practices from the Government Finance Officers Association (GFOA) and Government Accounting Standards Board (GASB)

Director Kaiser noted that on page 2, they changed to "opportunity fund". They added a definition that states "opportunity fund - one-time expenditures that do not increase recurring operating costs that cannot be funded through current revenues. On page 4, they removed items 1 and 2 and added "in the event the calculation exceeds, establish and replenish an opportunity fund which will be a committed fund type. 100% of the excess above 30% of the calculation above."

Several members of the committee are concerned that Chairman Cox has mentioned revenue sharing with townships as a possible use for the fund. Supervisors Nussbaum and Schellenger both voiced their displeasure with that idea.

*Motion by Supervisor Nussbaum to call the question, seconded by Supervisor Holt.
Vote: AYES: 4; NAYES: 0; ABSENT: 1 - Schellenger. CARRIED.*

*Motion by Supervisor Nussbaum, seconded by Supervisor Holt to pass as amended.
Vote: AYES: 4; NAYES: 0; ABSENT: 1 - Schellenger. CARRIED.*

J. Adjourn

*Motion to adjourn by Supervisor Nussbaum, seconded by Supervisor Holt.
Vote: AYES: 4; NAYES: 0; ABSENT: 1 - Schellenger. CARRIED.*

The meeting was adjourned at 11:40 a.m.

*The video portion of this meeting is available on the County website:
<https://winnebago.cowi.portal.civicclerk.com>*

Respectfully Submitted by:
Julie A. Barthels
Winnebago County Clerk