



Winnebago County

The Wave of the Future

**PERSONNEL & FINANCE COMMITTEE MEETING MINUTES
THURSDAY, SEPTEMBER 4, 2025**

A. Call to Order

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

Members Present: Chairman Morris Cox, Supervisor Don Nussbaum, Supervisor Steve Binder, and Supervisor Stefanie Holt. Absent: Nate Gustafson

Also Present: Mary Anne Mueller, Corporation Counsel; Koby Schellenger, County Executive Assistant; Jamie Rouch, Director of Administration; Paul Kaiser, Finance Director; Jennifer Ruetten, Director of Information Technology; Mark Habeck, Director of Human Resources; Linzi Gazga, Director of Park View Health Center; Amber Drewieske, CLA Auditor; Hayle Lepak, CLA Auditor; Erica Schaefer, CLA Auditor; and Julie Barthels, County Clerk; via TEAMS: Jessica Gilson, Park View Health Center Director of Nursing; and Stephanie Stieg, Human Resources Generalist

B. Public Comments

No Public Comments.

C. Adopt Agenda

Motion by Supervisor Nussbaum, seconded by Supervisor Binder to adopt the agenda for this meeting. CARRIED. (4-0)

D. Approval of Minutes

1. Approval of August 7, 2025, Meeting Minutes

Motion by Supervisor Holt, seconded by Supervisor Binder to approve the minutes of the August 7, 2025, Personnel and Finance Committee meeting.

CARRIED. Abstain - Holt. (3-0- 1)

E. Updated Department Reports

Paul Kaiser, Director of Finance introduced Amber Drewieske, Principal CPA, Hayle Lepak and Erica Schaefer, Auditors from Clifton, Larson, Allen Tax & Accounting Services.

2024 Audit Update

Ms. Drewieske stated that this was the first time in a while that the county has filed with the Government Finance Officers Association. The county was required to file a stand-alone financial statement for Park View Health Center. This is a requirement from the State of Wisconsin Department of Human Services. Ms Drewieske commended their team and the county for being prepared and having the information available to complete the requirements that were necessary. The audit team is required to provide their opinion on the fairness of the presentation of the financial statements, review internal accounting control, and a risk-based audit approach, base the audit on internal controls, determine scopes and tests of transactions, and express opinions based on tests. She noted that in 2024, GASB (Government Accounting Standards Board) No. 101 was implemented. GASB No. 101 updates the recognition and measurement guidelines for compensated absences, which are employee leave benefits like vacation and sick time. Ms Drewieske explained the process that they used to conduct the audit for the County. She covered what they were looking for regarding revenues and expenses, and things that the County should watch for, be aware of, and monitor. She noted that the county should continue to establish written procedures; enhance and update current policies and procedures as technology changes and personnel changes. Ms. Drewieske thanked the Finance Department and everyone else involved with the audit for their help and timeliness.

Ms. Drewieske then took questions from the committee members.

Investment Update

Paul Kaiser, Director of Finance, gave an update on investments that he has made. In August, he invested \$6m in United States Treasury Note Bonds. He explained what it takes to get an "a" rating. At this time, the county has \$172 million in investments. Of that amount, \$35 million is in the money market account, which is cash. The county has roughly \$10 million to pay out to municipalities from tax payments. Director Kaiser hopes to get some more long-term investments before the interest rate changes. The county should get \$15.5 million in interest within the next few years.

Opportunity Fund Update

Fund policy — Winnebago County's goal is to achieve and maintain a fund balance in the general fund (Assigned & Unassigned) plus the Human Services Fund equal to a target range of 20–30% of related fund expenditures. This would allow \$5.5 million to be assigned to the opportunity fund. There are three specific ways to draw from this account.

Director Kaiser then took questions from the committee members.

Director Kaiser reported that the fund policy says that the opportunity fund is a one-time expenditure that did not increase recurring operating costs that cannot be funded through current revenues. Emphasis will be placed on one-time uses of fund balance.

1. Information Technology Update - Jennifer Ruetten, Director of I.T.

Jennifer Ruetten, Information Technology (IT) Director, provided a report on projects within the IT Department.

Website Project

They are working to add online payments and online forms to the new website.

They will have user testing. They are putting together a group of people to test different sites within the website to make sure they are easy to navigate.

County Road A Fiber Cut

They were able to find the problem. It was on private property. The property owner hit and cut the line with his lawn mower. Discussion was held on how to prevent this from happening again.

Conference Room A/V Upgrade

Spirit Fund money was allocated in 2023 to upgrade the audio/video in a number of conference rooms to improve the quality of remote meetings.

Copper Phone Line Transition

Technology is aging regarding copper lines. AT&T is requesting to have these lines updated to something other than copper.

Windows 10 End of Support

Windows 10 is coming to the end of its life. IT has 9 more computers to do within the county. Everyone should make sure to upgrade their personal computers.

Director Ruetten then took questions from committee members.

2. Fund Summary Reports Update - Jamie Rouch, Director of Administration

Jamie Rouch, Director of Administration, gave a report on the fund summaries.

General Fund

These reports will be generated quarterly to provide the activity of all funds. The report will show what was budgeted and the actual balance of the funds. The report will show past years' balances too.

Director Rouch then took questions from the committee members.

3. Human Resources Update - Mark Habeck, Human Resources Director

Mark Habeck, Director of Human Resources, gave a report on his new hires.

New Hire Reports

The report that was handed out includes personnel that have been hired for the Barlow Planetarium.

In August, seventeen employees were hired for Park View Health Center. Eight started last week; seven have start dates in September.

A Human Resource Generalist position was added to the Human Resource Department to assist with hiring new employees. They have done an in-person fair for hiring. They have been doing a 30-day follow-up survey with new employees to ask for any issues or concerns.

Director Habeck then took questions from the committee members.

F. Business Items

1. Approve 2025 Position Reclassification Requests (PVHC only)

Mark Habeck, Director of Human Resources, explained why this position reclassification is being presented at this time. He has been working with the Director of Park View Health Center, Linzi Gazga-Parish to review every position at Park View Health Center, discuss pay, hiring trends and reasons for employee retention. Director Habeck provided a list of the positions being proposed for reclassification and the pay that they will receive.

Director Habeck then took questions from the committee members.

Motion by Supervisor Nussbaum, seconded by Supervisor Binder to approve the 2025 position reclassification requests (PVHC only). CARRIED. (4-0)

2. Amend Winnebago County Board Rule 24.8(5)(B)

Supervisor Binder made a motion to bring this resolution to the floor. He is presenting this resolution to prevent the ability to carry over a budgetary alteration from the contingency fund for a designated project. Discussion was held regarding carry-overs and change orders.

Motion by Supervisor Binder, seconded by Supervisor Holt to amend Winnebago County Board Rule 24.8(5)(B) regarding the supplementation of appropriations for a particular office or department by transfer from the contingency fund.

CARRIED. (3-0-1-1) Abstain: 1 - Nussbaum; Absent: 1 - Gustafson.

This item will be forwarded to the Judiciary and Public Safety Committee for consideration.

G. Honoring Retiring County Employees

1. Commendation for Terri Schroeder

Motion by Supervisor Holt, seconded by Supervisor Binder to approve a commendation for Terri Schroeder. CARRIED. (4-0)

H. Notice of Claims

1. Notice of Claim for Sarah Wallace

Motion by Supervisor Cox, seconded by Supervisor Nussbaum to deny the notice of claim for Sarah Wallace. CARRIED. (4-0)

2. Notice of Claim for Brian Jovan Johnson

Motion by Supervisor Cox, seconded by Supervisor Nussbaum to deny the notice of claim for Brian Jovan Johnson. CARRIED. (4-0)

I. Next Meeting Date: Thursday, October 2, 2025

The next meeting date will be October 2, 2025, at 9:00 a.m. in the Susan T. Ertmer Conference Room.

J. Adjourn

Motion by Supervisor Nussbaum, seconded by Supervisor Binder to adjourn the Personnel and Finance Committee meeting. CARRIED. (4-0)

The meeting was adjourned at 11:20 a.m.

Respectfully Submitted by:

Julie A. Barthels

Winnebago County Clerk

The video portion of this meeting is available on the County website:

<https://winnebago.cowi.portal.civicclerk.com>