



Winnebago County

The Wave of the Future

**PERSONNEL & FINANCE COMMITTEE MEETING MINUTES
THURSDAY, OCTOBER 2, 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 Stefanie Holt and County Board Chairman Tom Egan. Excused: Supervisor Steve Binder.

Also Present: County Executive Gordon Hintz, County Executive Assistant Koby Schellenger, Corporation Counsel Mary Anne Mueller, Corporation Counsel Paralegal Tori Kinderman, Director of Administration Jamie Rouch, Director of Finance Paul Kaiser, Director of Human Resources Mark Habeck, Supervisor Conley Hanson, Information Technology Department Amanda Dodd, Baird Managing Associate Justin Fischer, and County Clerk Julie Barthels; Via TEAMS: Director of Information Technology Jennifer Ruetten, Highway Commissioner Robert Doemel, County Board Supervisor Walt Ulbricht, Housing Grant Specialists Lu Scheer, Risk Management Director Andrew Jennings, Sheriff's Department Communications Director Nathan Struensee, and Chief Deputy Clerk Cassie Smith-Gregor.

B. Public Comments

County Board Chairman Tom Egan announced that Nate Gustafson has resigned from his position on the County Board as of September 19, 2025.

C. Adopt Agenda

Motion by Supervisor Nussbaum, seconded by Supervisor Holt to adopt the agenda for this meeting. CARRIED. (3-0; Abstain: 1 - Egan)

D. Approval of Minutes

- Approval of September 4, 2025, Meeting Minutes

Motion by Supervisor Holt, seconded by Supervisor Nussbaum to approve the minutes of the September 4, 2025, Personnel and Finance Committee meeting. CARRIED. (3-0; Abstain: 1 - Egan)

E. Business Items

Chairman Cox changed the order of the agenda to allow Director Kaiser to present first.

- **Updates on Financial Positions** — Paul Kaiser

Paul Kaiser, Director of Finance, gave an update on Winnebago County's Financial Positions.

- **Spirit Fund:** *The current amount in the Spirit Fund account is \$11.1 million. At this time, that money has not been allocated. There is \$3.5 million of interest included in that amount. Government county projects that have been approved have all transitioned into that account.*
- **Investments:** *Winnebago County has a portfolio as of the end of August of \$172 million, with \$35 million of that money in money markets. Director Kaiser provided a report of where the monies are. The County is earning 3.25% interest on the full portfolio. From October through the end of the year 2026, there will be \$25 million that is coming due and maturing. There will be \$5 million in interest earned coming to the County which Director Kaiser hopes to reinvest. This will depend on if any money is needed for capital projects.*
- **General Fund:** *There is a balance in the unassigned general fund of \$42 million. As of March 2025, a policy was passed that stated the target range needs to be between 20 and 30% of related fund expenditures. Anything over 30% needs to be placed in the opportunity fund. The money has not been transferred to date, just letting the committee know. Director Kaiser explained the need to change the ordinance in Chapter 3 of the General Code.*
- **Projects: Capital and Bonding** — *Director Kaiser provided a list of the 2025 projects that have already been approved in November 2024. The cost of those projects is \$17.5 million. The projected cost is \$19.1 million for 2026 projects within the budget that is waiting to be approved. There are a lot of rules that need to be followed to not fail rules,*

policies and procedures. \$28 million is the total amount that is being projected to borrow. General Obligations to be bonded for include 53 projects (20 projects from 2025 and 33 projects from 2026). The borrowed monies will be: \$20 million for general fund projects; \$3 million for solid waste projects; \$5 million for highway projects. \$20 million will be going against the debt service that could change the mil rate or increase taxes.

Director Kaiser then took questions from the committee members.

1. Authorizing the Borrowing of Not to Exceed \$28,000,000; and Authorizing the Issuance and Sale of General Obligation Promissory Notes Therefor

Paul Kaiser, Director of Finance provided the General Obligation Promissory Note timeline to the committee.

- October 2, 2025 - Review Plan of Finance by Personnel & Finance Committee
- October 21, 2025 - County Board considers the Personnel & Finance Committee recommendation and adopts Initial Resolution
- Baird and County Staff prepare necessary information for issuance. (Official Statement, Moody's Credit Rating and Marketing)
- November 18, 2025 - County Board adopts the Award Resolution
- December 9, 2025 - Settlement (funds available)

Justin Fischer, Baird Financial Manager, provided information regarding borrowing \$28,000,000 and the issuance and sale of the general obligation promissory note.

This loan will fund the proposed items that are included in the budget for 2026, if approved. The County will be borrowing \$28 million with a 10-year repayment plan.

Mr Fischer noted that Winnebago County has earned a bond rating of AA1. The county is looking at earning above a 4% interest rate from investments and the anticipated interest rate for the loan will be around 3.75%. He explained how the long-term Capital Improvement Plan Financing works. For 2025, the existing net debt service that is levy supported will be \$5,117,228.48.

He provided a general obligation borrowing capacity report for the committee. The County is allowed to borrow up to 5% of their equalized value.

Mr. Fischer then took questions from the committee members.

Motion by Supervisor Nussbaum, seconded by Supervisor Holt to authorize the borrowing of not to exceed \$28,000,000; and Authorizing the Issuance and Sale of General Obligation Promissory Notes.

Vote: CARRIED. (4-0)

F. Honoring Retiring County Employees

- Commendation for Claudia Lennop

Motion by Chairman Egan, seconded by Supervisor Holt to approve the commendation for Claudia Lennop. Vote: CARRIED. (4-0)

G. 2026 County Executive Budget Proposals

- 2026 Budget Overview — Jamie Rouch, Director of Administration

Director of Administration, Jamie Rouch, gave an overview of what has happened to date and what will happen going forward regarding the Winnebago County 2026 Budget. The County Executive and the Administration Team met with Department Heads, then the Committee Chairpersons met with the County Executive, the Administration Team and the Department Heads. There were two four-hour budget workshops held for the County Board of Supervisors to discuss the 2026 budget. The Department Heads presented their budgets to their committee of jurisdiction. The last step will be at the County Board Budget Hearing. The goal this year was to try to make sure that transparency and communication was out there for the County Board and the general public. Information regarding the budget is available on the County's website.

Director Rouch took questions from the committee members.

- **2026 Budget Review — Treasurer's Office — Amber Hoppa**

County Treasurer, Amber Hoppa, presented her 2026 budget.

Ms. Hoppa noted different items that will affect her budget this year.

- Revenue:
 - Interest rates are lower, so this will show a decrease in revenue.
 - decrease in search and notice fees.
- Expenses:
 - Tax deed expense accounts and all related accounts. She has created a Tax

Deed Liability Account. Ms. Hoppa explained how this will work.

- *Decrease in legal notices and professional expenses.*
- *Budget Request:*
 - *Asking for money for a new desk for the County Treasurer*

County Treasurer Hoppa then took questions from the committee.

- **2026 Budget Review — Department of Administration — Jamie Rouch**
Department of Administration Director, Jamie Rouch, presented her 2026 budget. Ms. Rouch noted items of concern in her budget.
 - *Variances:*
 - *Request for a position for a procurement and contract administrator and an administrative associate*
 - *3% increase for the ERP Munis/Tyler program that is used by the entire county.*
 - *General Services Department has closed entirely and printing will be outsourced because it is more efficient and cost saving.*

Director Rouch took questions from committee members.

- **2026 Budget Review — Finance Department — Paul Kaiser**
Director of Finance, Paul Kaiser, provided his 2026 budget.
 - *Changes:*
 - *5% increase in audit fees for the year*
 - *\$5,000 increase for State DHS report for Park View Health Center*

Director Kaiser provided the committee with an Annual Comprehensive Financial Report. He noted that he is trying to provide these reports quicker, but they may not be 100% accurate. Director Kaiser is requesting to add a deputy position for his department. Discussion was held to add an amendment to the budget to add another Deputy Finance position to fulfill the additional requests that are required of and presented to the Finance Department. Supervisor Holt offered to write the amendment for the deputy finance position with help from Corporation Counsel. Discussion was held regarding whether or not this position is needed.

Property & Liability Insurance Fund for Winnebago County — This is an internal service fund. This is a self-funded fund.

Workers Compensation — The amount charged to each department for 2026 went up due to a major expense this past year.

Director Kaiser took questions from the committee members.

- **2026 Budget Review — Human Resources Department — Mark Habeck**
Director of Human Resources, Mark Habeck, presented his 2026 budget.
 - *Variances:*
 - *They are planning for a 3% cost of living adjustment plus a 2% merit pay for qualified employees, which will be an increase in the budget for all departments.*
 - *New Student Loan benefit program for staff. \$21,000 has been added to the budget for this program.*
 - *Health Fund — There will be a small increase in health insurance premiums for 2026. The increase will be: \$6.52 for single coverage per paycheck; \$12.98 for double coverage per paycheck; and \$17.18 for family coverage per paycheck. The HR Department went out for a complete market analysis for health insurance.*
 - *For the Health Clinic, they will go out to request for proposal in 2026 for service in 2027.*
 - *Dental Funds — No employee premium increases for 2026. They will be increasing the annual maximum coverage, increasing the lifetime orthodontic maximum, offering coverage for adult orthodontics and additional services for special needs patients.*
 - *Compensation Schedule and Department Position Authorization:*
 - *2025 Compensation Schedule shows a 3% proposed increase*
 - *List of Proposed Table of Organization changes*
 - *the fiscal impact of the proposed table of organization changes*

- 2026 table of organization of authorized positions, including the proposed changes. The hope is to eliminate longevity pay. It would be included in the employee fund and paid through this fund. 79 employees would be affected.

Director Habeck then took questions from the committee members.

- **2026 Budget Review — Information Technology Department — Jennifer Ruetten**

Director of Information Technology, Jennifer Ruetten, presented her 2026 budget.

- Assumptions:
 - Cybersecurity Platform
 - Increase in the fee for the new website.
 - Re-allocated some of the items in her budget to other accounts.
 - Information Technology Interfund revenues and expenses are still being worked on.
 - The increase in capital is due to items that are due for replacement.

Supervisor Nussbaum left the meeting at 11:09 a.m.

- Capital Improvement Plan:
 - Telephone System Replacement. System installed in 2014. The vendor, Mitel, noted that this product line has been discontinued, and they have no opportunity to utilize existing software or hardware and must replace the entire system. Have done an assessment with departments and employees to determine what the needs are. Will need to replace it in 2026.

Director Ruetten then took questions from the committee members.

- **Discussion and Possible Action on Amendments to the Budget the Committee may recommend to the County Board**

Chairman Cox asked for any amendments that the committee would like to present to the County Board.

Supervisor Holt will be contacting Director Habeck and Director Kaiser to draft an amendment for the Deputy position in the Finance Department.

H. Next Meeting Date: Thursday, November 6, 2025

A special meeting will be held prior to the County Board tour on October 20, 2025, at 4:15 p.m. in the Susan T. Ertmer Conference Room to approve the amendment for the Finance Deputy Director position to be included in the 2026 budget.

The next Personnel and Finance Committee meeting will be held on November 6, 2025, at 9:00 a.m. in the Susan T. Ertmer Conference Room.

There will be a Personnel and Finance Committee meeting on November 18, 2025, at 5:15 p.m. prior to the County Board of Supervisors' meeting.

I. Adjourn

Motion by County Board Chairman Egan, seconded by Supervisor Holt to adjourn the October 2, 2025, Personnel and Finance Committee meeting. CARRIED. (3-0)

The meeting was adjourned at 11:30 a.m.

Respectfully Submitted by:

Julie A. Barthels

Winnebago County Clerk

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

<https://winnebagocowi.portal.civicclerk.com>