Village of Maine
MARATHON COUNTY, WISCONSIN

FINANCE AND PERSONNEL COMMITTEE

OFFICIAL NOTICE & AGENDA

THIS AGENDA SHALL SERVE AS NOTICE FOR THE REGULAR MEETING OF THE VILLAGE OF MAINE FINANCE AND PERSONNEL COMMITTEE. SAID MEETING SHALL BE CALLED IN ACCORDANCE WITH WIS. STATS. SECTION 19.83 AND 19.84

WHEN: THURSDAY OCTOBER 23, 2025 AT **6:00PM**
WHERE: VILLAGE OF MAINE MUNICIPAL CENTER, 6111 N 44TH AVENUE
MEMBERS: JOE YELLE, ERIN WITUCKI, TOM MARQUARDT, MATT KOSER, JUDITH HASE

THE VILLAGE TRUSTEES MAY ATTEND FOR PURPOSES OF GATHERING INFORMATION.
SUBJECT MATTER FOR CONSIDERATION AND POSSIBLE ACTION FOLLOWS:

1) Call to Order

2) Roll Call ☑Yelle ☑ Witucki ☑ Marquardt ☑ Koser ☑ Hase

3) Pledge of Allegiance

4) Meeting Minutes
   ☐ Discussion and possible approval of the September 25 2025 Meeting Minutes > attachment
   Joe/Matt questioned 5/0

5) 2024 Audit Update found out today that villages with a clerk/treasurer combination are under a state statute that the village MUST complete an annual audit.
   Discussion and possible recommendation to the Village Board on the 2024 audit status
   ☑ Hawkins-Ash Engagement letter > attachment
   ☐ Obtain the list of documents needed for Hawkins-Ash to complete the 2024 audit
   - 9/16, 10/11, 10/13 requested the clerk/treasurer provide a list of documents the auditor requested

   ☐ Obtain a progress update of the 2024 audit
   - 10/13 requested at the board meeting

   ☐ Request Hase be included in Hawkins-Ash correspondence
   - 10/13 requested at board meeting; 10/16 reviewed Letter of Engagement and requested opinion from attorney VanderWaal
   - Committee would provide updates to the board
   - Here's the team we want to include and Hawkins-Ash should do that
   - Once included, request a progress update
     Matt/Erin 5/0

6) Check Registers through September 2025

- Review, discussion and recommendation regarding check register content and format > attachment
- Joe long sheet is helpful, especially when the board sees it once a month. Erin, outliers are good to see. Shows budget to actual. Some of these coding could be automatic and needs to be fixed in the software so they're better categorized. Tom – the clerk at 10/13 concerns about using the previous budget format to look at QuickBooks from Workhorse – she indicated that transaction changed a lot of things, question was that it's difficult to know what's included in these categories without some explanation. Matt – quite a few lines with the same category.

Get the check register in excel, long form in a pdf. And the roll up totals in the detailed sheet.
Joe/Erin 5/0

7) Budget to Actual Reports
Review, discussion and recommendation regarding budget to actual report content and format
7a ☐ January – December 2023 budget to actual report – requested 10/13
7b ☑ January – December 2024 budget to actual report > attachment
   - Includes Fire Department

7c ☑ January – December 2025 budget to actual report through 10/15/25 > attachment
Erin wants to see Enter deposits and the checks. Need the deposits. A running balance like a check register. **A general ledger with all the activity/deposit summary**. Helpful to know where the cash it at to offset the checks and the timing of it. Is the timing okay. Concern to get debit. Would be helpful to **add deposits to the detailed sheet**. Tom – a lot of these questions need to be addressed with the clerk/treasurer due to questions about revenues. **Ask Cindy what is the best report in the software to run this report**. Invite clerk/treasurer for a Q&A.
Tom/Judith 5/0

8) FY2026 Budget Workshop
<u>Update:</u> Oct 20th email where attorney VanderWaal was copied in. He responded to Cindy, Betty, and myself the morning of Oct 21st and stated: *Did I miss something? My recollection at the end of the last meeting, October 13th, Betty was saying how Connie B. at the County had upped the timeline for tax information needed because of all these new clerks/treasurers. Judith asked what to do and we discussed and I thought agreed that the Committee would not work on the budget this round but punt it to the Board given the condensed time line. Is there something I'm misunderstanding? So, Betty, the Committee doesn't need to take any action other than maybe a vote to defer to the Board.*

Update: this committee is charged with <u>reviewing</u> the budget and making recommendations to the board. We need a budget from the clerk/treasurer and president to review. The Board of Trustees are charged with reviewing, discussing, and approving the budget and tax levy.

<u>Update:</u> spoke with Connie, the Marathon County Treasurer today, regarding the letter she sent to Cindy on October 13th at 4:07pm.

- The October 13th letter from the County Treasurer was sent to Cindy because Cindy called Connie and requested it be sent asap for the Oct 13th board meeting. Maine is the only municipality that received the letter.

- There is no timeline change to the municipal budgets and levy approval of November 15th. There is no timeline change of the December 15th target date for tax bills to be completed for the municipalities. These are state statute guidelines and the same timeline that has been in affect for many years. Connie stated it's an annual occurrence and one that Cindy and Betty are well aware of and know the process. Nothing was a surprise. Connie was happy to send the reminder because Maine is consistently late in providing the Cty Treasurer needed reports.
- Connie stated that it's best to have budgets complete by the end of summer. In August, Municipality clerks are provided the levys from the previous year, along with village-specific revenues and aids. Plus, clerks are regularly receiving notices from the Dept of Revenue regarding duties and timelines.
- The Cty treasurer stated the clerk/treasurer has the data to start the budget since they have the information, instructions from the dept of revenue, data, bills, and they handle reconciling the bank statements. This is their job; they are paid to complete this responsibility.
- If there are questions, the department of revenue will assist in filling out the forms. If Maine is a member of the small city and town accounting system, an accountant can assist with preparing a budget.

<u>2026 budget recommendations:</u>
Joe
These are trying times and uncertain times for our residents. People are having to go without and tighten their personal budgets to make ends meet. We believe the Village should do the same and set a good example.

1. <u>Recommend the Village Board adopt the 2025 budget</u> with some cost reductions as the 2026 budget. With a few changes. How much is due for the debt service 5 items Matt – it's hard to see these numbers.

   ☐ Recommend the board is provided the budget to review in August and complete by October. Joe/Judith 5/0
   ☐ Recommend the debt service items show balance due and pay off date. Matt/Erin 5/0
   ☐ Recommend the board work within 2025 budget amounts and not to exceed the 2025 revenue. Tom/Joe 5/0
   ☐ Recommend evaluations and salaries are completed in March and not trying to get it done at the time of the budget. Or be in the 75% range.
   ☐ Recommend the board receive the budget details sheet that Judith prepared with the check register long form, monthly excel check registers. Labeled as not official. Supplemental. Ask Shane if it can be shared with board. Erin/Matt 5/0

2. <u>Tax levee remains the same as 2025 for 2026 or lower</u>, if possible, but no higher. *Do we need to show a deficit?* Tom – budget/tax levee is to say we're spending what we're asking to collect. Common practice to maintain some level of debt (what has been told). Joe – formula for level of debt, if we take out road loan, then that raises our debt level to raise the levee.

3. Recommend <u>no road loan</u> taken out for 2026. Joe – increases the debt level of the village. Tom – maintaining some debt and hold a zero balance. Show a need for taxes collected. I struggle

with that, would want to strip it down but then you start losing. Road projects are the largest expenditure. A lot of pressure to have that money available to pave the roads.

4. The Fire Department has money available from previous fundraising, and should apply for grants to cover the additional cost of the Brush Truck requested. There are grants available for this, especially if the department has 50% or more from fundraising.

Cost reduction ideas to consider also:

1. Reduce the regular Village meetings to one per month, and no more than one special meeting per month.
2. Reduce office hours for the President to one day per week. All others can be by appointment as needed. *Change the April 2026 to April 27 Compensation Policy.*
   - Office per diem is highly unusual for villages
3. Reduce the number of cell phones when contract expires. *Did this on Oct 13*
4. Have staff clock/track regular mileage instead of perineum for mileage. *May be extra work for admin but would be good to know how much this really costs.*
5. Remove Trustee mileage per diem.
6. Remove cell phone reimbursement for office staff.
7. Reduce President and Trustee salaries to 2022 levels.
8.
9. Consider developing a referendum for the spring 2026 election or the fall 2026 election cycle. This should give time for a building committee to develop the cost of a new public works building. If put to a referendum the tax payers will decide and fund if deemed necessary.
10. No projects for 2026, only maintenance projects with approval by the Board.
11. No PW extended cab trucks so Betty can ride along.

The committee will focus on further cost reduction recommendations as detailed information can be obtained. Due to the consistent unwillingness of the Village of Maine Administration to provide the public information requested by the Trustees and the Finance & Personnel committee we cannot provide further recordation's at this time.

The committee will move forward with personnel policies and further cost reduction recommendations in the coming months, as detailed information is made available.

Discussion and recommendation regarding budget reports for committee and board to receive
☐ Check Register with Category number is in process and will be provided as soon as possible

- Committee & Board reports are in same format for the budget workshop – requested 10/13
- Clerk/treasurer attend a committee meeting for Q&A – requested 10/13

9) Additional Budget Reports Requested every month
☐ <u>Monthly bank reconciliation report with details – show the starting balance, what cleared, what deposits were made, what are the ending balancing, any outstanding checks. Showing register of written and cleared checks</u> – Erin's understanding is that the clerk said one isn't needed. Is like balancing your checkbook. In accounting software this should be there and done electronically and be able to pull the data. At the end of each month do a bank reconciliation. Should be a standard report. Show the activity each month. No action. Instructed staff.

☐ Monthly revenue and expense report – a profit / loss report.

Future Agenda Items – personnel policy, employee reviews compiled, wage studies compiled, per diem sheet.

Making sure the committee report is a standing item to take action on at the board meeting. Ask Shane.

Adjourn Matt/Tom 7:47. NOVEMBER 5TH WEDNESDAY AT 6:30.

Tom vacation: Nov 6,7,8
Matt: Nov 10th in Alabama

ITEM: **2026 Employee Health Benefits**

ISSUE: Renewal and family/individual amounts

FISCAL IMPACT:

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ACTION TO BE TAKEN:

1. Motion to recommend Village QSESRA health benefits be provide to employee family's at $X and employee individuals at $X
2. Motion to deny and send back for further review

ITEM: **2026 Wages and Salaries**

ISSUE: The FY2026 Budget preparation will soon be in process. Staff and trustees are looking for directions on what to budget for wage/salary adjustments for both full-time and part-time employees. 2025 saw a salary increase for the public works and waste-water treatment employees, bringing them inline with WI Villages (with under 3,000 residents) salary ranges based on their time of service. The deputy-clerk's salary is above average for time of service, the clerk/treasurer salary is commensurate with time of service, the zoning official's salary is commensurate with time of service, the president's salary is unknown.

FISCAL IMPACT:

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ACTION TO BE TAKEN:

1. Motion to recommend Village move forward with salary/wage adjustments for full=time employees at ____ and _____ for part-time employees. Motion to adjust salary/wage scale as presented above effective ___________.
2. Motion to deny and send back for further review