Village of Maine
MARATHON COUNTY, WISCONSIN

FINANCE AND PERSONNEL COMMITTEE
10/23/25 MEETING MINUTES

Finance & Personnel Committee (FPC) Running Meeting Minutes	
Date:	October 23 2025
Attendees:	☑ Joe Yelle ☑ Erin Witucki ☑ Tom Marquardt ☑ Matt Koser ☑ Judith Hase
Call to Order	6:00 PM
Adjourned	7:47PM

Agenda	Discussion
Call to Order	Meeting was called to order at 6:32pm at the Village of Maine Municipal Center Present were committee members Yelle, Witucki, Marquardt, Koser, Hase.
Meeting Minutes	☑ Discussion and possible approval of the September 25 2025 Meeting Minutes MOTION to accept Yelle/Koser. Questioned and carried 5/0
Audit Update	Discussion and possible recommendation to the Village Board on the 2024 audit status ☑ Received and discussed the Hawkins-Ash Auditing firm engagement letter ☐ Requested Hase be included in Hawkins-Ash village correspondence in order to monitor the 2024 audit process and provide updates to the committee and board ☐ 9/16, 10/11, 10/13 requested the clerk/treasurer provide a list of documents the auditor requested • The county treasurer relayed to Hase that villages with a clerk/treasurer combination role are required by state statute to complete an annual audit or will be in non-compliance.

Check Registers	Review, discussion and recommendation regarding check register content and format
	• Committee members were provided a detailed unofficial supplemental excel sheet that provides a comprehensive sheet that includes budget category numbers, category descriptions, monthly check breakdown and totals, expended to date, budgeted, and budget to actual numbers.
	  o Yelle said the unofficial roll up sheet was helpful. Witucki stated it is useful to see monthly outliers noting some of the items were posted in Workhorse to incorrect categories and should be cleaned up moving forward.
	  o Marquardt said he spoke to the clerk/treasurer on 10/13/25 about his concerns using the previous budget format in QuickBooks and switching in 2025 to the Workhorse accounting software. Marquardt stated it's difficult to know what's included in categories without some explanation.
	
	MOTION for action to continue to receive the monthly check register in excel along with the long form that provides the categories and descriptions in pdf and that these be populated in the detailed unofficial supplemental excel sheet. Yelle/Witucki. Questioned and carried 5/0.

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<tr><td>Budget to Actual Reports</td><td>Review, discussion and recommendation regarding budget to actual report content and format.

The clerk/treasurer provided a January-December 2024 budget-to-actual report and a January-September 2025 budget-to-actual report.

Witucki questioned why the budget to actual reports are missing revenue. She would like to see a general ledger with an activity/deposit summary because it would be helpful to know the cash available to offset the checks.
Witucki questioned the asphalt and paving budgeted versus spent and if there is money coming in to offset the expense. Marquardt explained paving invoices may not show up until November.
Marquardt reiterated many of the questions would need to be addressed with the clerk/treasurer regarding revenue and what reports are available through the current software.

MOTION to receive a budget to actual report that resembles a general ledger/deposit summary or best report from the Workhorse software. Marquardt/Hase. Questioned and carried 5/0.</td></tr>
<tr><td>2026 Budget Workshop</td><td>Discussion and recommendation regarding budget reports for the committee and board to receive.

Hase provided an update that in response to email traffic regarding a proposed 2026 budget summary, on 10/20/25 attorney VanderWaal emailed the president, clerk/treasurer, and committee chair Hase stating: At the end of the last meeting, October 13th I agreed that the Committee would not work on the budget this round. Hase stated this committee is charged with <u>reviewing</u> the budget. The committee needs a proposed budget from the clerk/treasurer and president in order to review the budget and make recommendations to the board. The board is charged with reviewing, discussing, and approving the budget and tax levy.
Hase stated on 10/23/25 she spoke with the County Treasurer regarding the state statue guidelines for annual tax bills to be completed for the municipalities. The County Treasurer stated Maine is consistently late in providing the County Treasurer required reports and that it’s best to have the budget process complete by the end of summer. She stated municipalities are provided the levy from the previous year along with village-specific revenues and aids in August and clerks start receiving regular notices from the Department of Revenue regarding their duties and timelines so they can begin preparing the budget. The County Treasurer said there is help available from the Department of Revenue in filling out the forms and that if Maine is part of the small city and town accounting system, an accountant can assist in preparing the budget.
With regards to the 2026 budget, Yelle recommends looking at the 2025 budget and forcing the thought process of working with what we have, and see how close we can stay within that budget. If property taxes and the tax levy could stay at the 2025 level, he felt it would help residents with their everyday lives.
Marquardt stated the village takes an annual two-year $350,000 loan earmarked for road pavement, construction, and maintenance. Yelle said there is a formula where the loan would allow for road improvement but it also increases the debt level for the village and the ability to raise taxes. Witucki noted that debt services is a large part of the budget.
Koser asked when other municipalities complete the budget process. Hase relayed that most complete their budget by October and that the County Treasurer already has six
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	municipality budgets and their tax levy. Yelle noted that Merrill and other local communities had their open public budget meetings in October. Marquardt stated last year's board budget workshop started in November. Koser would like to recommend to the board that this process start much earlier in the year so there is more time to really look into the budget. • Marquardt stated the budget involves payroll and there were no annual reviews yet. The process for annual reviews and benefits come into play right during the budget workshop and then the board is trying to scramble. Witucki asked if the board was given any state comparative wages. Hase stated the president's previous policy was to give all employee's a one dollar raise making it a different percentage for each employee. Hase stated for 2025 she did her own homework on what the average wages were for Wisconsin villages with under 3,000 residents based on years of service. The labor employee wage was below average and there was a substantial wage increase for PW and WWT employees in 2025. • Witucki questioned if we kept the revenue the same, can we make the expenses fit into the revenue without increasing the revenue, instead of 'let's see the wish list' and if it's over budget, we just increase the revenue; needs to be more revenue focused. Yelle questioned why Maine doesn't have a revenue plan based on what the assumed tax levy is going to be. He stated if we want to stay neutral and not raise taxes because our budget increased, we need to find some cost savings. Marquardt emphasized the need for a safety net for when expenses come up during the year. MOTION for recommendations be made to the village board: 1) Recommend the board try to work within 2025 budget amounts and not to exceed the total amount of 2025 tax revenue. Marquardt/Yelle. Questioned and carried 5/0. 2) Recommend the debt service items show balance due and pay off date. Koser/ Witucki. Questioned and carried 5/0 3) Recommend the board receive the budget details sheet that Hase prepared. Labeled as Not Official. Supplemental – not for the public. Witucki/Koser. Questioned and carried 5/0. 4) Recommend in the future, the committee board be provided the budget to review in August and complete the budget and levy approvals by early October. Yelle/Hase. Questioned and carried 5/0.
NEXT STEPS	☐ Hase to request action items be placed on the board meeting agenda after the FPC report to the board ☐ Next FPC meeting to be held Wednesday November 5th at 6:30pm.
Adjourn	☑ Motion by Koser/Marquardt. Adjourned at 7:47pm.

Minutes prepared by Judith Hase, Finance & Personnel Committee Chair. Approved on 12/3/25.