FINANCE AND PERSONNEL COMMITTEE
MEETING MINUTES

Finance & Personnel Committee Running Meeting Minutes	
Date:	September 25 2025
Attendees:	☑ Joe Yelle ☑ Erin Witucki ☑ Tom Marquardt ☑ Matt Koser ☑ Judith Hase
Call to Order	6:32 PM
Adjourned	8:00PM

Agenda	**Discussion**
Call to Order	Newly appointed chair Judith Hase called the Village of Maine Finance & Personnel Meeting to order at 6:32pm at the Village of Maine Municipal Center, 6111 N 44th Ave. Present were committee members Joe Yelle, former trustee; Erin Witucki, CPA; Tom Marquardt, trustee; Matt Koser, manager; and Judith Hase, trustee.
Purpose	Hase reiterated the purpose of the Finance and Personnel Committee is to serve the village residents by making recommendations to the board concerning general financial oversight of the village, including payments of monthly bills, monitoring the annual budget, recommending useful accounting reports and policies, and ensuring the annual audit process is completed on time. The committee will review and make recommendations regarding the personnel policy, employee salary and benefits, review current job descriptions, and be involved in future hirings.
Committee Chairperson	Discussion and Action for nomination and confirmation of Committee Chairperson • Leads the committee by setting meeting agendas, presides over meetings, facilitates discussions and fosters collaboration, serves as liaison to the village board, prepares and presents reports, ensures tasks are completely efficiently, and ensures compliance with village policies and laws. ☑ MOTION: Yelle/Koser made a motion for Judith Hase to be chair. Hase accepted. Questioned and carried 5/0.
Annual TO DO Calendar	Discussion and action on creating an annual Village TO DO calendar, and make a recommendation to the village board. Timeline to include but not limited to: road bids, personnel policy review, annual salary review, hired staff and elected individual benefits review, date to commence contract for annual audit, timeline for budgeting workshop special meetings, PSC rate case report due, TID presentation, etc. • *Draft attached* • *9/25 requested Cindy provide a list of dates for regulatory work* Hase introduced the item, explaining that other municipalities have stressed the importance of creating and maintaining a village timeline calendar in order to ensure timely completion of tasks. Yelle was asked if there were instances from his previous

	tenure as a trustee where he experienced items where the board and residents would have benefited from having a timeline. 1. Annual Audit – Witucki, CPA stressed the importance for the village to get on an accounting firms list in **Nov-Dec 2025** for the 2025 audit; this will allow the firm and village board to review the engagement letter. It will also allow for the clerk or treasurer to be aware of all documents required by the auditing firm. 2. Health Benefits – Hase explained that the QSEHRA requires employers to provide a letter to employees stating yearly and monthly allowance levels within 90 days of the next effective year beginning January 1st. Review should be done in **early August** (the next year enrollment period begins August 15). 3. Personnel Policy – Marquardt explained this should be done at the same timeframe as the health benefits since the policy will list the years compensation. Yelle agreed. Hase stated the clerk/treasurer provided the 2023, 2024, and 2025 Personnel Policy for committee review for the October 9th committee meeting. Review should be done in **early-mid September**. 4. Employee Salary – Yelle explained employee salaries should be reviewed, evaluated, and completed prior to the budget workshop. Marquardt stated it would be helpful to receive the budgeted to actual reports with a breakdown by department and employee. Hase mentioned there are reports available that show all Wisconsin villages competitive salary ranges based on role and years of service. Review should be done in **early-mid September**. 5. TID – Hase reported she doesn't have much knowledge about the TID but knows someone with extensive knowledge of TIDs and specifically Maine's TID. They are willing to present to the committee on **October 9th or 23rd**. 6. Budget Workshops – Hase noted that other municipalities hold their budget workshops in **October** and wrap up by early-mid November, stressing that these dates need to be put on board member calendars asap. Yelle reiterated October reviews will allow for department input. Marquardt stated budget workshops were previously conducted in November and December and felt rushed. 7. Property Tax Statements – Pending the clerk/treasurer response on this timeline on property tax statements be sent out and received. 8. Road bids – Yelle stated the **road plan (chip seal, paved, culverts, gravel, etc.) should be completed in Nov-Dec** and **road bids sent out in January** with opening and approving bids no later than **March**. Yelle said the road plan requires a conversation with the public works department. Marquardt questioned when this was done in 2025. Hase stated Maine opened and approved road bids on June 2nd. Hase explained that other municipalities said such a late bid increases costs and causes delays. Marquardt and Koser stressed the importance of seeing a budgeted versus actual report for the public works projects.

	9. Public Works Budget – Yelle explained this needs to be provided in **Sept-Oct**. The public works department needs to submit what is needed for the following year. 10. Fire Department Budget – Yelle explained that we need to see the Fire Department "wish list" in **Sept-Oct**. Yelle and Marquardt want to see what was budgeted for in 2024 and what were actual expenditures. Yelle requested status on the truck purchases that were requested. Hase stated the last conversation on this topic was in July. Yelle and Marquardt questioned if the Fire Department chief has been provided the 2025 budgeted to actual report to use as a guideline for the 2026 budget. Yelle and Hase stressed the importance of being provided the Jan-Dec 2024 budgeted versus actual report in order to review past expenditures that hit in December. Marquardt noted the importance of receiving these documents from the clerk/treasurer, and that the board will need this for the budget workshop as well. ☐ Hase to question the clerk/treasurer if this has been provided to the FD chief. ☐ Hase to follow-up with the clerk/treasurer on providing the Jan-Dec 2024 and Jan-Aug 2025 budget versus actual reports. ☐ Have the PW department foreman provide input on the current budget 11. Waste Water Treatment – Marquardt states he thinks this plan/recommendation is about to come before the board in the near future. NO ACTION – ☐ Clerk/treasurer given direction. Revisit at Oct 9th meeting.
Employee Health Benefits	Discussion and recommendation for annual health benefit • Renewal of family/individual amounts and letter to employees ➢ *QSEHRA information and employee letter attached* Hase explained there is a QSEHRA auto-renewal required by September 30th (extended from the September 19th due date) in order to meet the 90-day notice requirement. If unchanged, amounts would stay the same as 2025: $12,800 for families and $6,350 for individuals. Take Command will provide the letter to employees via the online portal. Employers to send a written notice to the employee at least 90 days before the start of the year and keep a copy in the employee's file. Witucki explained the IRS has not released 2026 health care benefit limits, but that the IRS increase is normally between $100-$200 dollars and not a significant enough amount to delay this action. Koser confirmed with the letter deadline, it is wise to stick with the 2025 IRS regulation amounts. Hase explained that the 2025 allowance can be used by the employee for health benefits until March 15, 2026 at which time the unused balance goes back to the village. This allows for 2025 expenses incurred in November or December, but not yet billed, to be paid with the 2025 allowance. The next year enrollment period begins August 15. ☑ MOTION by Koser/Marquardt to recommend to approve the QSHERA health benefit to stay at the 2025 IRS Regulated allowance at $12,800 for families and $6,350 for individuals; that the Clerk/Treasurer will verify the above allowance is conveyed to

	Take Command and that the letter of coverage with above allowance is provided to employees by the **October 1 deadline**. Questioned and carried 5/0.
2024 Audit	Discussion and possible recommendation to the Village Board on the 2024 audit status • Obtain the list of documents needed for Hawkins-Ash to complete the 2024 audit • Obtain status of providing said documents On September 16 Hase did request the clerk/treasurer provide a list of documents the auditor requested in order to present it at this committee meeting however it was not provided. Witucki stated the auditor will first request financials, general ledger details, checks written, accounts payable, accounts receivable, payroll, etc. The firm will look at capital expenditures and want to see the invoice, property (even tables and chairs) in the fixed asset account. Then there will be specific requests for line-item documents as the audit is being done. Witucki stressed the importance that requests from the auditors need to be turned around quickly. She stated all these types of requests for documents should be easily pulled and there should be no reason for delays. Witucki added that if the requested documents are not provided, it will initiate deeper questions and cost the village more money. Witucki explained that it would be beneficial for someone on the committee to be copied into the communication between the auditor and the village to ensure requests for documents are being answered and provided efficiently. As a CPA, she didn't see any problem with including one more person into the conversations with the auditing firm due to the importance of monitoring the audit process, timely submissions, and allow the committee to update the board on status. Witucki stated that the clerk/treasurer needs to prioritize the auditing firm's questions. If the village would to go outside the terms of the contract and fail to provide requested documents, it will increase the cost of the audit. She stated the 2024 audit must be front and center on the clerk/treasurer priority list and that the clerk/treasurer must have a plan in place to delegate responsibilities out as the point person, she is available to provide requests in a timely manner. Witucki stressed this is especially important for the auditing firm's onsite days; the clerk/treasurer must be available to answer questions on the spot. ☑ MOTION by Yelle/Witucki to recommend the committee receive the list of documents requested by Hawkins-Ash by October 3rd; that Hase be included on all correspondence with Hawkins-Ash in order to monitor compliance and progress; that information and updates are provided to the board; that the 2024 audit is a priority, and note that any delays will cost the village more money. Questioned and carried 5/0.
2026 Budget	Discussion and possible action regarding the FY2026 Budget preparation process. • Staff and trustees are looking for direction on reports that will be helpful for trustees to complete the budget workshop process. 1. Budgeted to Actual report

	• Requested for Jan-Aug 2025 however a different report was provided. Witucki stated that the report provided was not helpful. She stated a better report would be to have a chart of account and breakdown of expenses. She questioned why the report does not show revenue and actual cash flow from taxes (the report provided showed zero). • Marquardt stated the problem is that the report is not broken down by department. He would like the requested committee reports to mirror what is provided to the board in the budget workshops. He would like to see Budget vs. Actual needs to be broken down into categories. • Witucki questioned if the committee could receive a chart of accounts with a breakdown by department. She questioned where does the actual cash (property tax) show in the column of 2025 budget status and why the 2025 actual column shows as zero. • Marquardt would like to see a Revenue versus Expense report and asked why there no revenue listed. He would also like to see a Budget Comparison Summary report for the committee. 2. Check registers • Koser noted that the check register naming showed the incorrect month, showed duplicate checks, missing checks, voided checks and then rewritten with the same check number for a different amount, and check numbers jumping all over the place (i.e. January lists March checks, March lists February checks and January checks). • Witucki requests the check register show positive and negative numbers, and questioned if this is a register of true checks written and deposits. Witucki would like to see a bank reconciliation statement of what was paid and what cleared, stating the check register could list anything and the committee needs to see what cleared the bank, that this is just a list of written checks. • Marquardt stated these persistent questions regarding the check register is part of the problem. • Witucki recommended a Bank Reconciliation Report. She would like to know if reconciliation is happening and how is it documented. She would like to see a register of written checks and cleared checks or a combination. • Witucki stressed a sense of urgency to clean this up • Marquardt would like to extend an in an invitation to the clerk/treasurer to attend a committee meeting so these questions can be asked and answered. ☑ MOTION by Hase/Marquardt to recommend the committee receive a January-December 2024 budgeted versus actual report broken down by departments, a bank reconciliation report, revenue and expense report, check register format that shows if the written checks are cleared checks; that the committee and board reports are in the same format for the 2026 budget workshop; that the committee receive a January-December 2023 budget versus actual report; that the committee receive a Fire Department January-December 2024 budget report; that the clerk/treasurer attend a committee meeting. Questioned and carried 5/0.
NEXT STEPS	☐ Hase emailed the attorney on 9/28/25 regarding the process for recommendations made by the Finance & Personnel Committee during the Board Meeting and if/how the board can take action on those recommendations. The Finance & Personnel Committee report will be placed on each board meeting agenda however, do we also need to request recommended items be agenda items? October 9th Meeting Agenda Items:

	Add Pledge of Allegiance to the agenda Revisit any items needing documents and/or status updates 2025 Financial Activity 2026 Wages and Salaries 2026 Budget Workshop dates placed on the calendar Submit list of questions and invite representative to next meeting
Adjourn	☑ Motion by Koser/Marquardt. Adjourned at 8:00pm.