

IRON COUNTY FINANCE COMMITTEE
Meeting Minutes for December 17, 2024
Approved

1. Meeting called to order.
Wolff called the meeting to order at noon in the Iron County Courthouse.
2. Pledge of Allegiance:
The pledge was recited.
3. Roll call taken:
Present were Erickson, Lutgen, Wolff, Youngs, Lauer, and Krall.
4. Acknowledge that the meeting was properly noticed and posted:
The Clerk certified the meeting was properly noticed.
5. Approve minutes of November 19, 2024 as presented:
Motion to approve the minutes as presented made by Lutgen, seconded by Krall. All yes, carried.
6. Clerk's Report:
None
7. Public comment pursuant to Resolution #2341:
Kasey Krall discussed an item that Highway would like to purchase, this will be on the next agenda.
8. Discuss/ Approve Updated Job Description for Highway Commissioner:
Kasey Krall noted that when the job descriptions were completed, he did not include the winter duties on page 4. Motion to approve the updated description made by Lauer, seconded by Erickson. 4 yes, 1 abstain (Krall). Carried.
9. Discuss/Review Status of Special Revenue Funds Created in 2024:
Wolff noted that he met with Roxanne and Christan to review and go over entries to integrate the capital funds and to get a head start on other entries before the audit.
10. Discuss/Review County Debt and Working Capital Benchmarks:
Wolff noted that the Mercer Highway loan will be paid off December of 2025. Then we have the Cap X loan that we will take out every year. The Highway, Saxon Harbor and Cap X are all components of the debt levy on the tax bills. As a County we are allowed to borrow funds and repay over a maximum of 20 years. After 20 years, if it is still not paid off, we can no longer use it on the debt levy. Saxon Harbor is already on year 7, so we need to make principal payments to pay that down. We are getting Carbon Credits, and we should place that on the next agenda to see what we should do with those funds. If we pay down Saxon, then we take it from 20 years to 13 years. We need to also work on our Capital expenditures, especially with Highway as all investments should be run through the Treasurer's office, then this will be tied into the balance sheets and financial reports.
11. Discuss/Review December 2 meeting with Government Solutions:
Wolff noted that we met with individuals from Government Solutions and were able to identify how to report Highway and a few other things.
12. Discuss/Action on Parameters for Wage/Benefit Study:
Wolff stated that he gave a handout of counties that we may want to be looked at when comparisons are being made. He took information from the green book and used 8 counties in the Northwest

IRON COUNTY FINANCE COMMITTEE
Meeting Minutes for December 17, 2024
Approved

Region. Some suggestions were Ashland, Price, Forest, Florence, Pepin, Bayfield, Vilas, mentions if we could look at Gogebic County in Michigan.

The second part is what level we are targeting for wage range. Do we want to be in the 25, 50, 100%. The discussion ended with wanting to meet in the middle of the pay scale. The third component is the job descriptions. The bid is for looking at 40 descriptions, so we need to see if we can do some combining of descriptions. This will be on a special Finance meeting on January 9th.

13. Review and Discuss November Budget Comparison and Treasurer's Report:

The Budget comparison and reports were reviewed.

14. Review, Discussion, and Approval of Credit Card Bills, Voucher Numbers 3418 through 3781 and Check Numbers 150806 through 151162 dated 11/11/2024 to 12/13/2024:

Motion to approve the vouchers, credit cards and issue checks 150806 to 15116 made by Lauer, seconded by Lutgen. All yes, carried.

15. Closed Session per WI State Statutes 19.85 (1) (c) Considering employment, promotion, compensation or performance evaluation data of any public employee over which the governmental body has jurisdiction or exercises responsibility. (Employee Evaluation for Child Support):

Motion to go into closed session at 12:48pm made by Lutgen, seconded by Erickson. Roll Call taken, all yes, carried.

16. Return to open Session and report any action if necessary:

Motion to return to open session at 1:54pm made by Lutgen, seconded by Krall. Roll call taken, all yes, carried. No action taken.

17. Adjournment:

Wolff adjourned the meeting at 1:54pm.

Approved: January 21, 2025

Respectfully submitted,
Christan Brandt, County Clerk