FINANCE
July 15th, 2026

Call to order

The Finance Committee meeting was called to order at 9:00 a.m. by Finance Chairman Gary Koch. Committee members Gerry Krachey, Greg Russell, and Wayne Jerrett were present. Bruce Strnad was absent. Also present were Dan McWilliams, HHSD Director; Deanne Lutz, Treasurer; Quinn Mitchell, Johnson Block; and Roberta Fisher, County Clerk.

Verify posting

The Finance Chairman verified that the meeting notice was properly posted at the Courthouse, Administration Building and on the county website.

Approval of Minutes

Motion by Russell, second by Krachey to approve the minutes from the June 17th Finance Committee meeting. The motion carried with no negative votes cast.

Approval of Bills and Proposals

The Clerk presented the bills and invoices for approval.

• Klein McCarthy	$ 2,658.49
• Johnson Block	$ 10,758.00
• Linder & Marsack	$ 672.00
• SMRT Bus	$ 6,000.00
• Peterson Invoice	$ 3,709.00
• Soft Costs, Jail Project	$ 88,991.36

The Clerk also presented a proposal from Access Security to upgrade the control panel to allow keyless access for four additional doors at the Courthouse in the amount of $19,920. This will be included in the soft costs from the jail project budget.

Motion by Krachey, second by Russell, to approve the above invoices for payment today and also to approve the proposal from Access Security. The motion carried unanimously.

2025 Audit Presentation

Quinn Mitchell attended the Finance meeting today to give a presentation on the 2025 Finance Audit. The county received an "unmodified" auditor's opinion, which is the highest audit opinion you can get. The scope of the audit included all funds and activities of the county.

The following are highlights of the 2025 Audit:

- Governmental funds of the county reported a decrease in overall fund balance of ($5,149,916).
- Actual revenues exceeded budgeted revenues by $1,438,175. Actual expenditures were more than budgeted expenditures by $69,585.

- The Capital Projects Fund saw a significant decrease due to the jail project expenses exceeding related debt proceeds from the current year and unspent proceeds from the prior year.
- Net position of the Highway increased $709,418.
- Investment earnings increased due to the jail project's debt proceeds continuing to earn interest.
- Delinquent taxes receivable increased $78,492 or 13.6% in 2025.

Quinn updated the Finance Committee on a few areas she feels the county should tighten up. She reminded everyone that preventing fraud, waste, and abuse starts with strong leadership and setting clear expectations for ethical behavior.

Final Jail Project Expenses

Expenditures for the Jail Construction and remodel project are winding down as the project nears completion.

Treasurer Deanne Lutz has been tracking both the project expenditures and the remaining balance in the capital projects fund. As of the end of June, approximately $2.8 million remains from the construction bonding.

It appears that there will be sufficient remaining funds to support several courthouse upgrades and renovations. Proposed projects include tuckpointing the brick on the Courthouse, washing the original buildings to better match the newly constructed jail, installing snowguards on the roof on the east side of the Sheriff's Department, and a few other minor repairs. An additional late suggestion involves replacing all fluorescent lighting in the Courthouse with LED fixtures. All courthouse renovation projects do require approval from SHPO.

Treasurer's Report

Deanne Lutz distributed the updated monthly Sales & Use and Wheel Tax reports for review. Sales & Use Tax decreased 6% from last year. Wheel Tax was down as well by about 13.5%.

County Clerk Report

The Budget Memo was edited for this year's distribution to department heads, along with the Budget process timeline and worksheets for budget requests. They will be distributed tomorrow to all departments.

2026 2nd quarter revenue and expense reports were shared with committee members via Boardable.

N**ext meeting**

August 5th, 2026, at 9:00 a.m.

Adjournment

Motion by Russell; second by Jerrett to adjourn. The motion carried unanimously, and the meeting adjourned at 9:58 a.m.

Roberta A. Fisher, County Clerk