

Jefferson County
 Finance Committee Minutes
 February 28, 2008

Committee members: Buchanan, Ron (Chair)
 Mode, Jim
 Molinaro, John
 Rogers, Pamela
 Schmeling, Sharon L.

The meeting was called to order at 8:31 a.m. by Ron Buchanan. All committee members except Pamela Rogers were in attendance. Also present were Dave Ehlinger, Barb Frank, and Gary Petre.

Gary Petre certified that the meeting was in compliance with the Open Meetings Law.

Gary Petre presented Emergency Management’s request for the purchase of sand bags at \$5,000 due to high flood water potential this year. There was a motion by Mode/Schmeling to transfer \$5,000 from the contingency fund to A/C 51.535349 and A/C 52.535349. The motion passed 4-0.

Joe Nehmer and Chad Dallman presented the Parks Department request for a transfer of \$50,000 from the designated general fund balance for Parks and Recreation improvements. They indicated that due to timing of the meetings before County Board, the Parks Committee has not seen this request yet. A motion was made by Schmeling/Molinaro to transfer up to \$50,000 from A/C 100.342127 (Designate—Parks/Recreational Improvements) to the following accounts:

Park	Bus Unit	Small Items 531314	Capital Improve 594829	Total
Rome, Upper Rock, Lower Rock	1801	7,073.50	17,373.50	24,447.00
Carlin Weld Park	1810	4,698.00	5,996.00	10,694.00
Korth Park	1811	8,571.00		8,571.00
Carnes Park	1812	5,000.00		5,000.00
Dog Park	1826	1,288.00		1,288.00
Totals		26,630.50	23,369.50	<u>50,000.00</u>

The motion passed 4-0.

Barb Frank indicated that time and work load constraints have not allowed time to develop a standard financial summary report format.

Gary Petre and Barb Frank indicated that they are responding to the Administrative and Rules/ICC Committee at an upcoming meeting regarding reassignment of the accounting and payroll functions.

Barb Frank indicated that the Highway and Countryside committees are discussing the review of invoices and will update the County Clerk's office after their respective meetings are held.

Barb Frank indicated that she has requested the vendor for the new voting system for the County Board be present at the upcoming County Board meeting in order to train and troubleshoot any problems.

Dave Ehlinger went through the packet provided regarding closing the accounting books for 2007:

A. A summary from the JD Edwards system as well as a more detailed Excel spreadsheet were reviewed by the committee regarding the expenditures on the 911 center remodeling. The total expenditures were \$2,438 below the total budget authorized by the County Board. The committee requested that Paul Milbrath give a brief presentation to the County Board along with a tour of the new facility before an upcoming meeting. [Paul Milbrath was informed of this on 2/29/08 by Dave Ehlinger.]

B. Dave Ehlinger explained the draft resolution labeled "year end budget amendments" for budgetary amendments that need to be made for 2007 as follows:

1. Prior year corrections to return vested vacation benefit designations to the General Fund for a total of \$649,144
2. Prior year corrections to return vested sick benefit designations to the General Fund for a total of \$322,955
3. Prior year corrections for double posted current year vacation adjustments for a total of \$70,894
4. Prior year corrections for double posted current year sick pay adjustments for a total of \$66,499
5. Prior year correction for un-reconciled variance in Human Services fund balance for a total of \$3
6. Provide funds to departments within the General Fund for the health insurance deficit allocation for a total of \$324,440.
7. Provide funds to the Health Department for the health insurance deficit allocation for a total of \$0.
8. Provide funds to Human Services, Countryside, Highway, and MIS departments for the health insurance deficit allocation for a total of \$453,491.
9. Remove funds from the departments within the General Fund for the dental insurance surplus allocation for a total of \$35,639.

10. Remove funds from the Health Department for the dental insurance surplus allocation for a total of \$0.
11. Remove funds from Human Services, Countryside, Highway, and MIS departments for the dental insurance surplus allocation of \$49,675.
12. Transfer remaining 911 center remodeling funds to the General Fund as per the Fund Balance Policy for a total of \$2,438.
13. Transfer remaining Countryside Home operating surplus to the General Fund as per the Fund Balance Policy for a total of \$58,546.
14. Transfer additional funds from the Carol Liddle estate proceeds for the Elk Farm purchase for a total of \$8,411.

A motion was made by Schmeling/Molinaro to forward the “year end budget amendments” resolution to the County Board. The motion passed 4-0.

C. Dave Ehlinger explained the Excel spreadsheet recapping the various departmental non-lapsing requests and why certain items were discretionary versus mandatory. Where questions came up, the detailed non-lapsing request by the departments was available to answer any questions. [H:\DAVEE\Office\Excel\2007\Year end 2006\Non lapsing requests 2007.xls]

Gary Petre suggested and Barb Frank agreed that the non-lapsing request for the Human Services Department be revised by returning \$315,656.21 to the General Fund that Human Services wished to retain in relation to Family Care implementation. This is being recommended so that the Finance Committee has a “cleaner” picture of the cost of Family Care implementation by comparing the 2008 and 2009 budgets without any carry-over funding being involved. A motion was made by Schmeling/Molinaro to reduce the recommended non-lapsing request for Human Services by \$315,656.21, allow these funds to lapse to the General Fund, and designate these funds to offset the estimated deficit in 2008 and/or estimate tax increase in 2009 resulting from the implementation of Family Care in September 2008. The motion passed 4-0.

D. Dave Ehlinger explained, based upon the department non-lapsing requests previously discussed, the spreadsheet detailing the various departmental deficits proposed to be covered by the contingency fund. The contingency fund will have a balance of \$267,014 after the departmental deficits are covered. Dave explained that although the committee has the authority to transfer from contingency for most of the departments, past practice has been to have the County Board approve all year end deficit transfers. [H:\DAVEE\Office\Excel\2007\Contingency Fund 2007.xls]

E. Dave Ehlinger explained the draft resolution labeled “year end departmental deficits” for transfers from the contingency fund as listed below. Dave also explained in more detail the major factors causing these departmental deficits as well as efforts that were made during the year by the Zoning Department to reduce expenditures.

Family Court	1,412
Central Duplicating	664
Register of Deeds	20,066
Land Information	5,732
District Attorney	32,721
Parks	16,768
Sheriff	64,236
Clerk of Courts	5,983
Coroner	8,729
Zoning	<u>34,328</u>
Total	190,639

A motion was made by Molinaro/Schmeling to recommend to the County Board transferring funds from the contingency fund to the various departmental deficits as listed above. The motion passed 4-0.

[H:\DAVEE\Office\Excel\2007\Year end 2007\Fund surplus (deficit) recap 2007.xls]

F. Dave Ehlinger presented the draft resolution labeled “act on year end requests to carry over funds.” The resolution was modified to account for the changes made regarding the Human Services non-lapsing request moved upon earlier in the meeting. A motion was made by Molinaro/Mode to forward the revised resolution to the County Board. The motion passed 4-0.

G. Dave Ehlinger presented the Excel spreadsheet reconciling the beginning and ending fund balances for all funds within the County. The ending balances for the full accrual statement funds have not been calculated yet, as additional entries need to be made yet.

[H:\DAVEE\Office\Excel\2007\Year end 2007\Fund surplus (deficit) recap 2007.xls]

H. Dave Ehlinger explained his memo and Excel spreadsheet regarding the recommendation to designate funds within the General Fund for Countryside Home vested benefits to be consistent with Medicare rules, current union contracts, other modified accrual funds within the County, and the Fund Balance policy. A motion was made by Molinaro/Schmeling to designate \$595,177 of General Fund balance for vested benefits at Countryside Home. The motion passed 4-0.

[H:\DAVEE\Office\Word\Year end\2007\Countryside vested benefits 2007.doc]

[H:\DAVEE\Office\Excel\Year end 2007\Countryside Home Balance Sheet 2007.xls]

I. Dave Ehlinger explained the Excel spreadsheet for the analysis of the General Fund and how much was available to be applied against the 2009 tax levy. The spreadsheet indicated that as of February 25, 2008 a negative amount of (\$239,094) is available to apply against the 2009 tax levy (in excess of two months budgeted expenditures). Sharon Schmeling inquired as to how much was applied against the 2008 tax levy, and received the response that approximately \$1.7 million for operations and \$0.65 million for capital items, totaling \$2.35 million was applied against the 2008 tax levy.

[H:\DAVEE\Office\Excel\2007\Year end 2007\General fund balance analysis.xls]

A motion was made by Schmeling/Mode to enter into closed session pursuant to §19.85(1)(e) Wisconsin Statutes regarding real estate sales. The motion passed by a roll call vote of 4-0.

General discussion regarding two separate potential real estate sales took place.

A motion was made by Schmeling/Molinaro to return to open session. The motion passed by a roll call vote of 4-0.

A motion was made by Molinaro/Schmeling to acknowledge and take under advisement the offer from Lila and Russel Schroedl (N8733 Hwy W, Jefferson, WI) for the purchase of 40 acres of county property south east of Highway W and south of the new Highway 26 bypass. The motion passed 4-0.

By general consensus, the committee directed the Corporation Counsel's office to contract with the recommended vendor, Jenkins Appraisals, at the expense of the Wisconsin Department of Transportation (WiDOT) to appraise the acreage for the condemnation of County property for the new Highway 26 bypass.

By general consensus, the committee requested that the March 13th agenda include discussion of funding sources relating to the results of the Infrastructure Committee regarding the new security entrance.

A motion was made by Molinaro/Mode to adjourn at 10:29 a.m. The motion passed 4-0.

Respectfully submitted,

Ron Buchanan
Finance Committee Chair
Jefferson County