

Jefferson County  
Finance Committee Minutes  
March 1, 2010

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

Pam Rogers called the meeting to order at 8:31 a.m. with all committee members present. Staff present was Dave Ehlinger, Gary Petre, Phil Ristow, and Tammy Worzalla.

Gary Petre certified that the meeting was in compliance with the open meetings law.

A motion was made by Schmeling/Mode to approve the minutes of 2/5/10 as amended. The motion passed 5-0.

Dave Ehlinger recapped the background for unemployment compensation within the contingency fund and the proposed transfer for unemployment compensation. A motion was made by Molinaro/Mode to transfer \$30,465.63 from the contingency account as follows:

County Administrator	A/C 81.512148	\$4,745.00
Clerk of Courts	A/C 2401.512148	8,373.38
Veterans Services	A/C 5301.512148	3,099.31
Human Services (Lueder Haus)	A/C 5003.512148	9,438.00
Human Services (Community Services Program)	A/C 5025.512148	90.48
Human Services (Site Managers II-C1)	A/C 5153.512148	3,425.05
Human Services (Overhead)	A/C 5200.512148	786.80
Countryside Home (Plant Operations)	A/C 3551.512148	<u>507.61</u>
Total		30,465.63

The motion passed 5-0.

Dave Ehlinger explained the reason for Countryside Home and Highway Departments being proposed to return approximately \$71,000 each to the General Fund in relation to prior year transfers for non-vested employee benefits. A motion was made by Mode/Schmeling to forward the draft resolution to the County Board to amend the 2009 budget for Countryside Home and Highway Department to return \$70,930.69 and \$70,771.19, respectively, to the General Fund. The motion passed 5-0.

Dave recapped for the committee that the remaining contingency fund is \$391,574.85. Dave then recapped the four departments with deficits for 2009 and a brief explanation of the major causes of the deficits.

The committee recommended that the County Board approve the following amounts, including both discretionary and required, non-lapsing requests and amend the 2010 budget. [Note: The motions are listed in departmental order, but that is not the chronological order in which they occurred. If a departmental representative was present, their name is indicated in brackets]

- County Board, \$256,633, motion by Molinaro/Rogers, approved 5-0.
- Economic Development, \$31,289, motion by Schmeling/Kuhlman, approved 5-0
- Human Resources (Terri Palm), \$9,164, motion by Schmeling/Kuhlman, approved 5-0
- County Administrator, \$4,000, motion by Kuhlman/Mode, approved 5-0.
- County Clerk, \$215,225, motion by Schmeling/Kuhlman, approved 5-0.
- Land Information (Andy Erdman), \$39,455, motion by Mode/Schmeling, approved 5-0.
- Special Projects (Mark Miller), \$31,209, motion by Mode/Schmeling, approved 5-0.
- Corporation Counsel, \$9,094, motion by Schmeling/Kuhlman, approved 5-0.
- Parks, \$285,492.01, motion by Schmeling/Kuhlman, approved 5-0.
- Central Services (Mark Miller), \$24,860, motion by Molinaro/Kuhlman to approve at \$12,430 with the other 50% paid for by the Jail Assessment Fund, approved 5-0
- Sheriff (Jeff Parker), \$1,759,345, motion by Schmeling/Molinaro, approved 5-0.
- Veterans Services (Andy Erdman), \$7,182, motion by Molinaro/Mode, approved 5-0.
- UW Extension, \$23,089, motion by Schmeling/Molinaro, approved 5-0.
- Fair Park (Paul Novitzke), \$93,174, motion by Kuhlman/Molinaro, approved 5-0
- Land Conservation, \$29,350, motion by Molinaro/Rogers, approved 5-0
- Zoning, \$128,174, motion by Schmeling/Kuhlman, approved 5-0.
- Library System, \$779, motion by Schmeling/Molinaro, approved 5-0.
- Health Department, \$117,519.19, motion by Kuhlman/Mode, approved 5-0.
- Human Services, \$243,297.09, motion by Molinaro/Mode, approved 5-0.
- Debt Service, \$0.86, motion by Kuhlman/Rogers, approved 5-0.
- Countryside Home, \$6,478,928.68, motion by Molinaro/Kuhlman to remove discretionary items per staff recommendation and recommend \$6,472,184.68, motion passed 5-0.
- Highway Department (Bill Kern), \$11,080,340.45, motion by Schmeling/Molinaro, approved 5-0.
- Memo: The total items recommended for approval as listed above total \$20,848,426.28.

A motion was made by Mode/Kuhlman to forward the draft resolution as amended to the County Board to act on year-end requests to carry over funds. The motion passed 5-0.

A motion was made by Kuhlman/Rogers to forward the draft resolution to the County Board to act on year-end departmental deficits. The motion passed 5-0.

Dave Ehlinger explained the change in methodology regarding non-lapsing requests for the MIS Department to reflect actual charges to the departments. A motion was made to forward the draft resolution as amended by the County Board to act on MIS Department year-end requests to carry over funds. The motion passed 5-0.

Dave Ehlinger explained that Countryside Home returned \$975,683.61 under application of the fund balance policy. By consensus, the committee agreed that no County Board resolution was needed.

Dave Ehlinger discussed these additional items in regards to year-end processing as well as their possible effect on subsequent years:

- Delinquent property taxes and related interest
- Amount below two months budgeted expenditures as per current fund balance policy
- Future proposal to amend fund balance policy for 2011 only in regards to reduced expenditures for Countryside Home sale
- Future proposal to amend fund balance policy to reflect new GFOA (Government Finance Officers Association) recommended practice
- Possible future proposal to amend fund balance policy for application of excess available funds while balancing statutory requirements
- Benefits and disadvantages for using Countryside Home sale proceeds for paying off existing debt
- Effect of sale proceeds on future tax levies in relation to fund balance policy
- Sales tax for 2009 and beyond

A motion was made by Molinaro/Rogers to transfer \$8,945 from the contingency fund for the completion of a countywide strategic plan survey. The motion passed 4-1 with Kuhlman voting against the motion.

A motion was made by Schmeling/Rogers to adjourn at 10:23 a.m. The motion passed 5-0.

Respectfully submitted,

Rick Kuhlman  
Finance Committee Secretary  
Jefferson County