

Jefferson County
Finance Committee Minutes
September 21, 2011

Committee members: Braughler, James B.
Jones, Richard C.
Mode, Jim
Molinaro, John
Rogers, Pamela (Chair)

1. **Call to Order** – Pam Rogers called the meeting to order at 8:30 a.m.
2. **Roll Call (establish a quorum)** - All committee members were present. Additional County Board Supervisor present was Jan Roou. Staff members present were Dave Ehlinger, Joseph Nehmer, Terri Palm, Gary Petre, Phil Ristow, Sandee Schunk, Gail Scott and Tammy Worzalla.
3. **Certification of compliance with the Open Meetings Law** – Gary Petre certified that the meeting was in compliance of the Open Meetings Law for the State of Wisconsin.
4. **Review of the agenda** – No changes to agenda were requested.
5. **Citizen comments** – None
6. **Approval of Finance Committee minutes for September 14, 2011 and September 19, 2011** – A motion was made by Mode/Jones to approve the minutes of September 14, 2011. The motion passed 5-0. The minutes from September 19, 2011 were not available at this time and this agenda item will be moved to the next Finance Committee meeting.
7. **Discussion and possible recommendation of 2012 dental insurance third party administration contract with WPS Health Insurance** – Dave Ehlinger relayed that WPS Health Insurance issued 2012 and 2013 dental insurance rates at the same rates as 2011. A motion was made by Mode/Braughler to recommend the approval of the contract with WPS Health Insurance as the third party administrator for dental insurance for 2012 and 2013. The motion passed 5-0.
8. **Discussion and possible recommendation for 2011 – 2013 audit services by Clifton Gunderson LLP** – Dave Ehlinger reviewed the audit services proposal with the Finance Committee. A motion was made by Jones/Mode to recommend the approval of the 3 year contract with Clifton Gunderson LLP for audit services for 2011 through 2013. The motion passed 5-0.
9. **Budget hearings for 2012** – The Finance Committee considered the recommended budgets for each department listed below and motions were made to tentatively accept the recommended budget figures for each department, unless otherwise noted. *[The format for each department lists (i) budget presenters in addition to Gary Petre, (ii) any other information specific to the department budget, (iii) who moved/seconded to tentatively accept the recommended budget figure, unless otherwise noted, along with the amount, and (iv) the voting record.]*
 - a. **Organization and possible updates to any department budget previously reviewed** – Gary Petre reviewed with the Finance Committee the available funding options.
 - b. **General Revenues**

- i. Dave Ehlinger
 - ii. No additional motions/information
 - iii. A motion was made by Jones/Mode to (a) decrease general shared revenue from \$1,177,264 to \$1,177,263 as per the Department of Revenue's estimate dated 9/15/11, and (b) increase utility shared revenue from \$903,511 to \$911,322 as per the Department of Revenue's estimate dated 9/15.
 - iv. The motion passed 5-0.
- c. Debt Service**
- i. Dave Ehlinger
 - ii. No additional motions/information
 - iii. Motion by Mode/Jones at \$109,744
 - iv. Motion passed 5-0.
- d. Fund Balance Policy application**
- i. Dave Ehlinger
 - ii. No additional motions/information
 - iii. Motion by Mode/Molinaro to:
 - i. Remove the \$41,124 of Health Department fund balance applied against the Health Department tax levy.
 - ii. Increase the amount of General Fund balance applied against the General Fund tax levy by \$41,124.
 - iii. Increase the Health Department tax levy by \$100,000 with the intent of using those funds to increase the Health Department fund balance to the goal of three months of budgeted expenditures.
 - iv. Increase the amount of General Fund balance applied against the General Fund tax levy by \$100,000.
 - v. Assign any remaining available General Fund balances above the working capital balance of three months to offset the deficient working capital balance within the Health Department.
 - vi. Direct Dave Ehlinger to draft the proposed modification to the County's Fund Balance policy to reflect the implementation of the policy separately for the Health Department with the draft to be reviewed at an upcoming meeting.
 - iv. Motion passed 5-0.
- e. Set tax levy for 2012**
- 1. A motion by Mode/Molinaro to reduce the Sheriff budget by \$100,000 from \$250,000 to \$150,000 for the sheriff storage building (A/C 2009.594810). The motion passed 4-1 with Braughler voting against the motion.
 - 2. A motion was made by Mode/Braughler to
 - i. Decrease the "other" contingency amount from \$476,045 to \$324,701 with the intent that these funds will be used for employee compensation.
 - ii. Decrease state aid computer exemption from \$51,000 to \$50,900 as per the funding formula.
 - iii. Set the total tax levy at \$26,707,843 (the same amount as last year) with a breakdown of the tax levy at:
 - 1. County-wide (1992 statute definition) – \$24,739,600 tax levy with a \$3.9401 mill rate
 - 2. Health Department - \$970,621 tax levy with a \$0 .1786 mill rate
 - 3. Library System - \$997,622 tax levy with a \$0.3249 mill rate

10. Discussion and possible recommendation for 2011 budget amendment relating to employee retirement contributions – No action taken at this time.

11. Set future meeting schedule, next meeting date, and possible agenda items - No additional information.

12. Adjourn – A motion was made at 10:34 a.m. to adjourn by Molinaro/Mode. The motion passed 5-0.

Respectfully submitted,

Jim Braugher
Finance Committee Secretary
Jefferson County

/tlw