

Jefferson County  
Finance Committee Minutes  
July 10, 2008

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

The meeting was called to order at 8:30 a.m. by Pam Rogers. All committee members were present except Rick Kuhlman. Also present were Dave Ehlinger, Gary Petre, and Phil Ristow.

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

Because the citizens present for public comment all wished to speak regarding the Lower Rock Lake parking lot issue, Pam Rogers moved public comment to later in the agenda.

A motion was made by Mode/Molinaro to approve the meeting minutes of June 12, 2008 and June 14, 2008 as previously circulated. The motion passed 4-0.

Paul Milbrath verbally presented the request by Donna Haugom for two credit cards for Emergency Management. A motion was made by Schmeling/Mode to approve two credit cards as requested. The motion passed 4-0.

Rick Kuhlman arrived at 8:34 a.m.

Dave Ehlinger explained that Clifton Gunderson could not be present today to present the audited 2007 financial statements and that another meeting would have to be scheduled before County Board meets on August 12<sup>th</sup> if the committee wished to review the financial statements before presentation to the County Board. Pam Rogers tabled the question of setting up another meeting until the end of the agenda to determine if any other issues would also require another meeting be set up.

Dave Ehlinger indicated that Donna Haugom had requested a separate business unit to track flood expenditures. Dave also indicated that the amended accounting relating to contingency transfer requests of 6/12/08 and 6/14/08 were already included in the minutes for those respective meetings as already approved.

The following individuals spoke under public comment in favor of the contingency transfer request by the Parks Department in relation to the Lower Rock Lake parking lot.

1. Milton Strauss (Rock Lake Improvement Program)
2. Jim Heinz (Chairman, Town of Lake Mills)
3. Tom Berns (Supervisor, Town of Lake Mills)
4. Tom Pezzi (resident, Town of Lake Mills)

Joe Nehmer presented his modified request for a transfer of \$21,778 from the contingency fund to a modification of the budget for the Lower Rock Lake parking lot. This amount is comprised of (1) net additional expenditures of \$4,278 and (2) \$17,500 that was transferred from the 2007 contingency fund for this project but not requested to be carried forward due to lack of available funds at year end. Joe Nehmer also briefly explained the design changes involved in the project. A motion was made by Molinaro/Kuhlman to transfer \$21,778 from the contingency fund and amend the Lower Rock Lake parking lot project budget as follows:

A/C 1801.472099	Municipal capital charges (decrease revenues)	\$113,423
A/C 1801.594960	Capital Reserve (adjust prior year carry forward)	17,500
A/C 1801.421099	Capital State Aid (increase revenues)	( 80,000)
A/C 1801.594829	Capital Improvement (decrease expenditures)	<u>( 29,145)</u>
	Contingency fund transfer	\$ 21,778

The motion passed 5-0.

Sharon Schmeling expressed a public thank you to John Molinaro for his work with the state to obtain the grant funding for the parking lot project. The committee also publicly thanked the Town of Lake Mills for their cooperation with this project.

The committee reviewed the status of the County's contingency fund to date.

Gary Petre presented a recap of the three options available for additional courthouse parking. Alternative #3 for the demolition of the property at 424 S Center St was the recommendation. Phil Ristow reminded the committee that this property was originally purchased for the purpose of additional parking. Phil indicated that this demolition would give approximately 14 additional parking spaces, and that Jaeckel Brothers recommended leaving the property as gravel for about a year to let any settling occur. Phil also indicated that the city may make some possible green space changes yet, so the tree removal portion of option #3 would be removed at this time.

A motion was made by Mode/Schmeling to transfer up to \$24,999 from the County's contingency fund for demolition of the property at 424 S Center St by A&A Environmental (Poynette, WI) and Jaeckel Bros (Jefferson, WI), contingent upon the recommendation of the Infrastructure Committee to A/C 9804.529299. The motion passed 5-0.

Dave Ehlinger gave the quarterly investment review on John Jensen's behalf, as he was not available due to a medical appointment. Gary Petre indicated that a substantial interest deficit (approximately \$500,000) is projected for the year. The committee expressed a desire that the monthly Treasurer's report to the County Board also include comparisons to budget amounts. The committee also requested that John Jensen be present at their next meeting to discuss the projected deficit as well as the amended Treasurer's report.

Phil Ristow gave a brief recap of the Indianford Dam contract with the Rock Koshkonong Lake District and the history of the Lake District's ongoing efforts to raise the water level. A motion was made by Mode/Molinaro to remit the 7-1-08 payment due to the Lake District along with a letter from the Corporation Counsel's office indicating that Jefferson County reserves the right to claim reimbursement under the terms of the agreement. The motion passed 5-0.

Earlene Ronk presented her request to purchase television sets for about \$10,000 for the short term residents within the rehabilitation section of Countryside Home. Funding would come from approximately \$15,000 in excess revenues from our annual Medicare cost review. A motion was made by Kuhlman/Rogers to purchase the television sets. The motion passed 5-0.

Earlene Ronk indicated that Countryside Home has received an additional \$439,460 in state aid for a retroactive adjustment (2005 through 2007) in Intergovernmental Government Transfers from the federal government relating to Medicaid daily rates. Gary Petre indicated that this additional revenue will help offset the estimated \$900,000 that will needed to be transferred to Countryside Home at year end relating to equity increases in the facility.

Phil Ristow recapped the comparison done by Jill Sherman of T.E. Brennan Company between Wisconsin County Mutual Insurance Company (WCMIC) and Wisconsin Municipal Mutual Insurance Company (WMMIC). A motion was made by Molinaro/Kuhlman to recommend to the County Board to switch to WMMIC effective 1-1-09 for liability insurance coverage with the following levels:

Each occurrence limit	\$10 million
Aggregate occurrence limit	\$15 million
Deductible per occurrence	\$150,000
Aggregate deductible per occurrence	\$525,000
Equity investment	\$783,000

The motion passed 5-0.

Gary Petre discussed that the purchasing ordinance as it relates to emergency purchases should be revised based upon experiences learned with the flooding disaster. The committee requested that Gary propose a draft change to the ordinance at a future meeting.

Gary Petre presented the recap done by Paula Sumpter regarding vending machine revenues on a county-wide basis. General discussion ensued, and the committee directed that Gary Petre and Rick Kuhlman work on a possible county-wide vending contract.

A motion was made by Mode/Molinaro to convene in closed session pursuant to Wisconsin Statute §19.85(1) (e) to consider negotiations concerning Evergreen Bank's letter of credit. The motion passed 5-0.

General discussion ensued regarding the letter of credit and how to best protect the County's interest regarding the old Countryside Home facility on Wisconsin Drive.

A motion was made by Kuhlman/Mode to return to open session. The motion passed 5-0. By consensus, the committee directed the Corporation Counsel's office to negotiate a different vehicle for the protection of the County for unpaid property taxes on the old Countryside Home facility in exchange for releasing Evergreen Bank from their letter of credit.

Sharon Schmeling left the meeting at 11:39 a.m., prior to the Committee approval of the bills (including Board Supervisor payroll).

General discussion ensued regarding whether all County Board member who volunteered anywhere in the County (no matter the location) for the recent flooding should be reimbursed for a meeting fee as well as increased mileage due to detours. By consensus, the committee agreed that County Board members be offered per diem payment as well detour mileage reimbursement.

Phil Ristow recapped the history of County Board member meeting fees and per diems, along with the perceived inter-changeability of the two items versus actual resolution/ordinance language.

A motion was made by Rogers/Kuhlman to approve payment of bills in the amount of \$393,086.57, including County Board member payroll as requested. The motion passed 4-0.

By consensus, the committee agreed that the next meeting will be scheduled on Tuesday, July 22<sup>nd</sup> at 8:30 a.m. The agenda would include the presentation by Clifton Gunderson of the audited financial statements as well as meeting with the County Treasurer regarding investments and monthly reporting to the County Board.

John Molinaro requested that the August 14<sup>th</sup> agenda include an analysis by Dave Ehlinger of each departmental projected surplus/deficit for 2008 and a discussion by the committee as to possible mid-year adjustments to discuss with departments.

A motion was made by Kuhlman/Mode to adjourn at 12:05 p.m. The motion passed 4-0.

Respectfully submitted,

Rick Kuhlman  
Finance Committee Secretary, Jefferson County

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