



FINANCE COMMITTEE
MINUTES
AUGUST 13, 2009

PRESENT: Chair John H. Tramburg, Supervisors Robert R. Westby, Andy Ross, Timothy O'Neil, and Harlan Baumgartner

ALSO PRESENT: Board Chair Debra Wopat, Lois Schepp, Pat Beghin, Supervisor Susan Martin, Deborah Raimer, Sheri Springer and Renee Messing (Clifton Gunderson), Cory Wiegel, John Hartman, Angela Hinze, and Kevin Kirkpatrick (Daily Register).

The meeting was called to order at 9:00 a.m., and was properly noticed and published.

MOTION: On motion by Westby, second by O'Neil, the agenda was approved as printed.

MINUTES

MOTION: On motion by Baumgartner, second by Ross, the minutes of the July 9th and 15th Finance meetings (open and closed sessions) were approved.

VOUCHERS

MOTION: Previously Paid Vouchers for August Audit were approved on motion by Westby, second by Baumgartner, for a total of \$3,581,450.34.

MOTION: On motion by Baumgartner, second by O'Neil, County Board Payroll for July meetings paid in August was approved for a total of \$6,178.60.

NEW HOMELAND SECURITY GRANT

Emergency Management Director Pat Beghin joined the meeting to report on a new Homeland Security grant and request approval for the required matching funds.

MOTION: On motion by O'Neil, second by Ross, the matching funds were approved for a total of \$4,303. The funding source will be determined at a later time. [The funding source was reconsidered later in the meeting]

DISCUSS/APPROVE USE OF FOCUS ON ENERGY REBATE CHECKS

Wiegel reported that he expects the County to receive approximately \$7,000 in energy rebate checks. His request is that these funds be set aside to perform an energy audit on the administration building. The audit could determine other energy savings equipment to further reduce energy costs.

MOTION: On motion by Ross, second by Westby, the Committee approved moving forward with the energy audit after rebate checks are received to cover the audit cost. Rebate funds will be set aside in the Capital Improvement Fund.

DISCUSS BUILDING SPACE NEEDS AD HOC COMMITTEE REPORT

Supervisor Susan Martin reported on the status of the proposed purchase of the former Pick 'n Save building and corresponding resolution. Martin noted that there would be an open house on Wednesday, August 19th from 4:30 – 6 p.m. prior to County Board. Associates from Ayres and Commonweal would be on hand to answer any questions that may arise.

The proposed resolution was reviewed. One concern was the portion of the resolution regarding contingencies that would need to be satisfied before the County purchased the building, including a conditional use permit, lease negotiations, and flood plain designation. Amending the resolution on the board floor was considered. It was recommended that Corporation Counsel be consulted before the County Board meeting. Schepp will consult with the bonding company to ascertain resolution requirements to make sure the County is protected and following IRS guidelines.

Wopat noted that she had conferred with Cory Wiegel regarding the possibility of building at the current jail site, as some constituents had suggested. Although a 60,000 square foot building would fit, there would be no room for needed parking or future expansion. Street and traffic patterns were also a concern.

PRESENTATION OF 2008 AUDIT

Sheri Springer and Renee Messing of Clifton Gunderson LLP presented the 2008 Audit to the Committee. Messing provided a brief overview of the audit, commenting on the Auditor's Report, Management Discussion and Analysis (MD&A), Financial Statements, and other supplementary information included in the report. Various fund information and balances were discussed. Other items were reviewed, including:

- ▶ Auditor's responsibilities
- ▶ Accounting policies and estimates (OPEB)
- ▶ Audit adjustments – there were no adjustments and Messing noted that this was a positive
- ▶ No disagreements or difficulties with staff
- ▶ No management letter was issued

Messing noted that an important part of the audit process is to be unpredictable, and the County's staff constantly does a good job in this respect.

REVIEW/APPROVE 2010 BUDGET REQUEST – TREASURER

Treasurer Deborah Raimer presented her 2010 budget request. Discussion was held regarding:

- ▶ Low interest rates on investments – preservation of investments is primary goal
- ▶ Increases/decreases in various line items
- ▶ Training/Conventions – it was recommended that the Treasurer prioritize her request

MOTION: On motion by Westby, second by O'Neil, the Treasurer's 2010 Budget requests were approved to go forward to the September budget hearings.

RESOLUTION – LEC PHONE SYSTEM CONSULTANT

The Committee reviewed a resolution from the MIS Committee authorizing the replacement of the LEC phone system. MIS Director John Hartman explained that the current system was inadequate to meet the needs of the Sheriff's Department. The cost of the new system is expected not to exceed \$171,000.

RESOLUTION – LEC PHONE SYSTEM CONSULTANT, CONTINUED

MOTION: On motion by O’Neil, second by Baumgartner, the phone system expenditure and corresponding resolution were approved. The funds will be transferred from the General Fund and then reimbursed with proceeds from a future bond issue.

2009 CAPITAL OUTLAY – DEPARTMENTAL REQUESTS

Medical Examiner Angela Hinze requested that she be allowed to use remaining 2009 outlay funds for the following items:

- | | |
|--|---------|
| ▶ Security Card Reader for morgue door Needed to limit access to the morgue and reduce liabilities | \$1,200 |
| ▶ Death Investigation Software Current system doesn’t work. Hinze researched available products that will meet department needs | \$2,600 |
| ▶ Swab Dryer Needed to preserve and store blood samples | \$900 |

MOTION: On motion by Westby, second by O’Neil, the Medical Examiner’s request was approved.

LINE ITEM TRANSFER/CHANGE IN OUTLAY

None

REVIEW/APPROVE 2010 BUDGET REQUEST – ACCOUNTING DEPARTMENT

ACCOUNTING BUDGET

The 2010 Accounting Department budget request was reviewed. Schepp recapped office operations, with emphasis on the various flooding grants and reimbursements applied for and administered by the County. Communications with the State are ongoing in order to obtain funding to reimburse County municipalities for non-FEMA reimbursed costs. Flood relief funding received by the County includes:

- ▶ FEMA reimbursements for various departments
- ▶ State funding for non FEMA reimbursed costs, with administration funds still expected
- ▶ CDBG-EAP grant program for homeowners – total of \$805,000 awarded to Columbia County
- ▶ CDBG-ED Flood Relief for Small Business (FRSB) program – approximately 60 applicants for this program

Outstanding projects, 2010 goals and other budget line items were discussed.

MOTION: On motion by Baumgartner, second by O’Neil, the 2010 Accounting Department budget request was approved to move forward to the September budget hearings.

CAPITAL OUTLAY:

Four (4) MicroSoft Project 2007 licenses were removed from 2010 Accounting Department Outlay.

MOTION: On motion by Westby, second by Ross, the purchase of 8 MicroSoft Project 2007 licenses was approved. Funding will come from the RLF Fund, 2009 Office Supplies, 2009 Single Audit – GASB/SAS budget, and CDBG Administration funds.

REVIEW/APPROVE 2010 BUDGET REQUEST – ACCOUNTING DEPARTMENT, CONTINUED

REMAINING ACCOUNTING BUDGETS

MOTION: On motion by Westby, second by Ross, the remaining Accounting budgets were approved to go forward to the September budget hearings, including:

- ▶ Single Audit
- ▶ Indirect Cost Allocation Plan
- ▶ Accounting/HR Computer System
- ▶ State Special Charges
- ▶ Debt Service – New Jail/Hwy Shop
- ▶ Fiscal Charges

NEW HOMELAND SECURITY GRANT

At this time, discussion continued on the funding source for \$4,303 in matching funds for the new Homeland Security Grant.

MOTION: On motion by Baumgartner, second by O’Neil, the Committee approved funding of \$4,303 from the Sheriff’s 9-1-1 Account.

ADJOURNMENT

MOTION: On motion by Westby, second by Baumgartner, the meeting adjourned at 12:24 p.m.

NEXT MEETING: September 10, 2009

Respectfully Submitted:

Andy Ross, Secretary

Cindy Devine, Recording Secretary

cc: Finance Committee
County Board Chair
Lois Schepp
Joseph Ruf III
Susan M. Moll
Internet