

Columbia County Finance Committee

MINUTES

November 10, 2005

PRESENT: John H. Tramburg, Debra L. H. Wopat, Harlan Baumgartner, Barry Pufahl, and Kenneth E. Olson

ALSO PRESENT: Susan Martin, Lois Schepp, Deborah Raimer, Joe Krueger (Mortenson), Blair Rogacki (County Mutual), and Vance Forrest (County Mutual)

The meeting was called to order at 9 a.m. and was legally noticed and published.

Minutes

The September budget hearing minutes were reviewed. The following amendments were made:

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Budget No. 89 University Extension Program

POSITION REQUEST

Requests to increase the ~~salaries~~ *hours* for the Family Living Educator and Community Resource Dev. Educator were reviewed. The Committee discussed the restraints of the levy limit on County operations.

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Discussion continued regarding the various budgets and changes made today, including the following issues:

- Fuel Utility Reserve
- Insurance Pool
- Highway Equity
- Capital Improvement Fund

Due to lack of adequate information, the District Attorney's storage project could not be acted on. The District Attorney was not present to provide the necessary information.

On motion by Pufahl, second by Baumgartner, the Budget Hearing minutes of September 16, 22, 23, 26, 27, and 29, 2005 were approved as amended.

On motion by Baumgartner, second by Olson, the minutes of the October 13, 2005 Finance Committee meeting were approved.

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Vouchers

Previously Paid Vouchers for November Audit were approved on motion by Olson, second by Wopat, for a total of \$4,108,336.78.

On motion by Baumgartner, second by Pufahl, County Board Payroll for October meetings paid in November was approved for a total of \$5,065.66.

Repurchase of Foreclosure Property – Sletten, C. Portage. #1831

Treasurer Deborah Raimer was present to explain a request to repurchase foreclosure property. Steve and Colleen Sletten, previous owners, wish to repurchase City of Portage Parcel #1831. The amount to repurchase includes the following items for a total of \$11,759.03:

• Delinquent Taxes including interest & penalty	\$10,886.91
• Additional 10% penalty	774.12
• Recording Fees	13.00
• Service Fee (Clerk of Court)	<u>85.00</u>
Total	\$11,759.03

On motion by Pufahl, second by Olson, the Committee approved the repurchase of Parcel #1831, City of Portage, for a total of \$11,759.03.

Jail/Huber Expansion Update/Jail Change Orders

Joe Krueger (Mortenson) gave a brief report on the status of the Jail/Huber Expansion project. The project is complete, with one round of final change orders to be processed. Substantial completion was achieved on October 17th, and a master punch list of 18 remaining items should be taken care of by the end of November.

Blair Rogacki and Vance Forrest of Wisconsin County Mutual provided a summary of the County's ODIP costs on the project.

Added Premium Paid Due to Omission/Correction

The Committee reviewed a report illustrating additional costs incurred by the County due to certain specifications not being included in the original Jail/Huber Expansion project plans. Because the County would have incurred some cost had the missing items been included, the report identified only the extra costs incurred as a result of the missing specifications. The additional costs totaled \$6,130.50.

On motion by Baumgartner, second by Pufahl, the Committee agreed to not pursue collecting the additional \$6,130.50, as the amount was not substantial.

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Update re Space Needs Study

Baumgartner reported on a space needs study currently being conducted. Potential remodeling projects in both the Courthouse and the Annex are being reviewed as to the best long-term solutions to various County departments' space needs/issues.

Resolution to Amend Requirements for Publication of Ordinances

The Committee reviewed a Winnebago County resolution in support of upcoming legislation changing the requirements for the publication of ordinances. This legislative amendment could result in large savings in newspaper publishing costs for towns, cities, villages, and counties. Martin noted that the Executive Committee had moved to support a similar resolution together with the Finance Committee, if they approved.

On motion by Olson, second by Pufahl, the Finance Committee agreed to co-sponsor a resolution in support of Assembly Bill 256 and Senate Bill 126 to change publishing requirements for ordinances. The resolution will be presented to the full County Board for approval on November 15th.

Line Item Transfers/Change in Outlay

The Veterans Service Office requested a line item transfer of \$1,000 from the department's Travel/Mileage account to their Training/Conventions account to provide for travel costs associated with conventions.

On motion by Baumgartner, second by Pufahl, the \$1,000 line item transfer request was approved.

2005 Capital Outlay – Department Requests

The Committee reviewed a request from Commission on Aging to purchase a new lowered floor, ramp equipped minivan (Braun ADA Entervan). The cost of the van per the Wisconsin DOT Bid is \$30,342 including title and registration. Funds for the purchase are available in the agency's transportation trust fund.

On motion by Pufahl, second by Olson, the van purchase was approved for a total of \$30,342.

JDE/PeopleSoft Update

Schepp reported that the Highway project was coming along very well. Training is underway for Highway personnel. She further reported that the equipment maintenance portion of the system was also being implemented, not just the accounting portion.

Bar coding was also discussed. An outside firm has been hired to assist in the implementation of this portion of the system. Schepp noted that she didn't anticipate any problems with this application.

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December 1 Debt Service

On motion by Wopat, second by Baumgartner, December 1 Debt Service (including principal & interest payments) totaling \$1,513,345.63 was approved for the following projects:

County Jail Building	\$677,378.13
Recycling/Co-Composting	384,375.00
Unfunded Liability	316,018.75
Jail/Huber	<u>135,573.75</u>
Total	\$1,513,345.63

2006 Budget Resolution

A draft of the 2006 proposed budget resolution was reviewed.

On motion by Olson, second by Wopat, the 2006 Budget Resolution was approved to be presented to the full County Board on November 15th.

Distribution of Audit

Copies of the audited Basic Financial Statements for 2004 and a letter from the audit firm were distributed to the Committee. Schepp reported that there were no audit findings.

Schepp provided a brief summary of the audit, explaining the audit process and new requirements for reporting under GASB No. 34 versus guidelines & reporting requirements found under various state and federal agencies.

The County's auditors (Clifton Gunderson LLP) will be present at the December Finance Committee meeting to answer any questions regarding the audit and interview the Committee regarding SAS 99, etc.

Preview of Highway Department Invoices

The Committee reviewed a sample Highway invoice generated by the new accounting system. The new invoice format summarizes completed work by date and job name.

Final Jail Operations Costing

Schepp provided a handout illustrating projected costs for County jail operations in 2006. The Committee had requested this information be provided to County Board Supervisors at the 2006 Budget Hearing, and wanted to make sure that the information was presented in a clear, easy to understand format.

The Finance Committee will meet prior to County Board to approve the revisions.

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Discussion on County Board Budget-in-Brief

The Accounting Department is preparing a new booklet for 2006: *Columbia County Budget in Brief*. A draft version of the booklet was distributed for review. Schepp asked the Committee for recommendations as to any additional information they would like included in the document.

The Budget in Brief will be distributed to County Board members at the December meeting.

Capital Outlay Approval Levels

2006 CAPITAL OUTLAY FREEZE: On motion by Baumgartner, second by Olson, the Committee imposed a freeze on all County 2006 Outlay purchases of \$5,000 and over. The Finance Committee will review the acquisition of these items prior to purchase.

Closed Session

On motion by Baumgartner, second by Wopat, the Committee adjourned to closed session at 11:49 a.m. pursuant to Wisconsin State Statute Section 19.85(1) (c) Considering employment, promotion, compensation or performance evaluation data of any public employee over which the government body has jurisdiction or exercises responsibility. The roll call vote was unanimous.

Open Session

The Committee reconvened in open session at 12:25 p.m. on motion by Olson, second by Pufahl. The roll call vote was unanimous.

The meeting was adjourned at 12:30 p.m. on motion by Pufahl, second by Wopat.

Respectfully Submitted:

Harlan Baumgartner, Secretary

Cindy Devine, Recording Secretary

CC: Finance Committee
Board Chair Martin
Lois Schepp
Joseph Ruf III
Jeanne Miller
Internet