

FINANCE COMMITTEE
Minutes –August 6, 2015

Call to Order. Chair Mawhinney called the meeting of the Finance Committee to order at 7:30 A.M. on Monday, August 6, 2015, in Conference Room N-1 County Courthouse East.

Committee Members Present. Supervisors Mawhinney, Kraft and Fox.

Committee Members Excused: Supervisors Beaver and Podzilni.

Staff Members Present. Sherry Oja, Finance Director; Josh Smith, County Administrator; Randy Terronez and Nick Osborne, Assistants to the County Administrator; Mickey Crittenden, Information Technology Director; Commander Knudson, Sheriff's Office; Vicki Brown, Treasurer; Michelle Schultz, Real Property Lister; Charmian Klyve, Human Services Director; Kate Flanagan, Mental Health/AODA Division Manager, Human Services.

Others Present: Heather Acker and Andrea Jansen, Baker Tilley Virchow Krasue, LLP.

Approval of Agenda. Supervisor Fox moved approval of the amended agenda, second by Supervisor Kraft. ADOPTED.

Citizen Participation, Communications and Announcements. Ms. Brown said today is the last day to pay the 2011 taxes and they are down to 50 at this time. She added that she will be coming before the Committee soon with a written policy change regarding the holding of postdated checks.

Approval of Minutes – July 2, 2015. Chair Mawhinney said she had a couple changes to the minutes: page 1 staff member Lisa Furseth should be Lisa Tollefson; and page 2 should be “contingent on” not of. Supervisor Kraft moved approval of the minutes of July 2, 2015 with these changes, second by Supervisor Fox. ADOPTED.

Review and Comments on the 2014 Certified Audit – Baker Tilley Virchow Krause, LLP. Ms. Oja handed out the Financial Statements, Communications to Those Charged with Governance and Management, and Report to the Finance Committee.

Ms. Jansen went over the *Communication to Those Charged with Governance and Management*. She said the changes to GASB 67 and 68 will be affecting the County this year. She said GASB 68 will have a significant impact on the financial statements but they will work with the County.

Ms. Jansen said Financial Statements are at the highest assurance level they can provide.

Ms. Acker went over the *Report to the Finance Committee* and explained the reports and their supporting Financial Statement schedules. She said the County continues to be in a healthy position, that the County is stable and in good shape compared to many other counties.

Ms. Acker said the County may need to revisit the policy for Working Capital and Fund Balance as the County's percentage of working capital and fund balance to expenditures, the

combined funds is 21.83%, which is above the 10% - 17% range. The County's debt outstanding is at 8.67%, down from the prior two years. She said bond rating agencies recommend the ratio of debt service payments to non-capital expenditures be less than 16.67%. Rock County is at 2.10%, which is a positive and a very healthy position for a county.

Ms. Acker said, from an audit standpoint, Rock County's financial position is very favorable with no current concerns.

Ms. Acker and Ms. Jansen thanked Ms. Oja, and all the County staff for their cooperation.

Committee Review and Approval of Per Meeting Allowances. Supervisor Kraft moved approval of per meeting allowances in the amount of \$15,619.04, second by Supervisor Fox. ADOPTED.

Transfers and Appropriations.

Information Technology

FROM

<u>Account #</u>	<u>Amount</u>
07-1438-0000-62400	\$ 3,560
Repair & Maintenance	

TO

<u>Account #</u>	<u>Amount</u>
07-1438-0000-67130	\$ 3,560
Terminals/PCs	

Medical Examiner

FROM

<u>Account #</u>	<u>Amount</u>
28-2650-0000-62170	\$ 3,000
Physicians & Other Services	

TO

<u>Account #</u>	<u>Amount</u>
28-2650-0000-61290	\$ 3,000
Employee Physicals	

Supervisor Kraft moved approval of the above Transfers and Appropriations for the Finance Committee, second by Supervisor Fox. ADOPTED.

Bills and Encumbrances

Information Technology	\$ 87,822.88
Telephone Operations	995.00
Law Records	12,540.00
IT Capital Projects	72,882.50
IT Cross Charges	66,018.69
County Clerk	40.00
Tax Deed Expense	3,098.14
Register of Deeds	1,091.00
Employee Wellness Activities	1,500.00

Supervisor Kraft moved approval of the above Bills and Encumbrances for the Finance Committee, second by Supervisor Fox. ADOPTED.

Bills Over \$10,000

KJWW Engineering Consultants	\$ 20,100.00
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CDW Government Inc.	10,250.00
CDW Government Inc.	12,540.00
Shaw International Corp	49,561.05
Contingency Planning Solutions	10,529.00
NetSmart Technologies Inc.	38,190.00

Supervisor Fox moved approval of the above Bills Over \$10,000 for the Finance Committee, second by Supervisor Kraft. ADOPTED.

Encumbrances Over \$10,000.

Frank, Atty. Matthew L.	\$ 22,884.00
Frank, Atty. Joseph M.	19,070.00
Veolia ES Technical Solutions	17,742.77

Supervisor Kraft moved approval of the above Encumbrance Over \$10,000 for the Finance Committee, second by Supervisor Fox. ADOPTED.

Pre-Approved Encumbrance Amendments. None.

Approval of Bills for Other Departments. None.

Committee Approval.

Amending 2015 Council on Aging Budget to Adjust Title III, Mobility Manager and Lighten Up! Allocations

“NOW, THEREFORE, BE IT RESOLVED by the Rock County Board of Supervisors duly assembled this ____ day of _____, 2015 does hereby amend the Adopted 2015 Rock County Council on Aging budget as follows:

...”

Supervisor Fox moved Committee approval of the above resolution, second by Supervisor Kraft. ADOPTED.

Amending the Sheriff's Office Budget for Costs Related to the Beloit Stop the Violence Initiative

“NOW, THEREFORE, BE IT RESOLVED by the Rock County Board of Supervisors duly assembled this ____ day of _____, 2015, that the 2015 budget be amended as follows:

...”

Supervisor Fox moved Committee approval of the above resolution, second by Supervisor Kraft. ADOPTED.

Amending the 2015 HSD Budget to Accept the Transfer of County General Funds

“NOW, THEREFORE, BE IT RESOLVED that the Rock County Board of Supervisors duly assembled this ____ day of _____, 2015, does hereby authorize the transfer of County General Funds.

BE IT FURTHER RESOLVED, that the Human Services Department budget for 2015 be amended as follows:

...”

Supervisor Kraft moved Committee approval of the above resolution contingent on Human Services Board approval, second by Supervisor Fox. ADOPTED.

Semi-Annual Report – Attendance at Conventions/Conferences. The Committee accepted the reports from the County Clerk, Finance Department, Information Technology, Land Records, Register of Deeds, and Treasurer.

Authorize Donation of Vendor Prize for United Way Raffle. Ms. Oja explained she won a Bose SoundLink Speaker from a webinar, valued at approximately \$300, and asked permission to use it as a United Way fundraiser prize. Supervisor Fox moved approval to donate the vendor prize as a United Way fundraiser raffle, second by Supervisor Kraft. ADOPTED.

Adjournment. Supervisor Kraft moved adjournment at 7:59 A.M., second by Supervisor Fox. ADOPTED.

Respectfully submitted,

Marilyn Bondehagen
Confidential Administrative Assistant

NOT OFFICIAL UNTIL APPROVED BY COMMITTEE.