

FINANCE COMMITTEE MEETING MINUTES

The Polk County Finance Committee met in the Second Floor North Conference Room of the Polk County Government Center at 2:00 p.m. on August 8, 2007.

Present: Gerald Newville Neil Johnson Larry Jepsen
 Mick Larsen Gary Bergstrom

Also Present: Tonya Weinert
 Members of the Public
 Members of the Press

Chair Gerald Newville called the meeting to order.

Moved by Jepsen/Larsen to accept the Amended Agenda as published. Motion carried by voice vote.

Moved by Johnson/Larsen to approve the previous minutes of July 25, 2007 and to amend the Minutes of July 11, 2007 to read the following: "Moved by Bergstrom/Johnson to approve the previous minutes of June 27, 2007." Motion carried by voice vote.

The committee members discussed upcoming calendar events including the scheduling of a Finance Committee Meeting date of August 16, 2007 to commence at 1 o'clock p.m.

Land Information

Human Resource Director Andrea Jerrick on behalf of Land Information/Zoning Director Sara McCurdy brought forward a new Staffing Position *Survey/Mapping Technician* and reported that this position would be financed through the utilization of grant funds already in place for the year 2007 in the amount of \$15,895.00. Jerrick further reported that McCurdy would be bringing the new position in as part of her 2008 proposed Staffing Plan and that the committee's consideration was for the remainder of the 2007 year only. **Moved by Johnson/Jepsen to approve the *Polk County Wisconsin Job Description - Survey/Mapping Technician* position for the remainder of the year 2007 to be financed through grant funds already in place. Motion carried by voice vote.**

County Clerk

County Clerk Cathy Albrecht brought forward *County Clerk Organizational Chart* which included Polk County Staffing Analysis and 2008 Budget for the committee's review. **Moved by Bergstrom/Larsen, as the Governing Committee, to approve the County Clerk's Staffing Plans for the year 2008. Motion carried by voice vote.**

Information Technology

Department Head Todd Demers updated the Committee as to the following: Expenditures, VLAN Segmentation, Server Update, 24-7 Support for Law Enforcement, PSSAM (Polk County Security Account Matrix) Concept, Performance Reviews, his 2008 Staffing Plan and the Mass Storage Project. Demers reported he would be presenting his 2008 Proposed Staffing Plan to the August 13, 2007 Joint Personnel/Finance Committee Meeting.

Corporate Counsel

Corporate Counsel Jeff Fuge submitted a handout to the Finance Committee members regarding Budgetary Adjustment to Child Support Reimbursements and Budgetary Transfer from Corporation Counsel lines to Child Support lines in the amount of \$5,500. Fuge reported that the Federal Government would be matching the funds. Fuge also submitted *Resolution - Adjustment to 2007 Child Support Agency based upon 2007 Supplemental State/County Contract Allocation* for the committee's review. Fuge further reported that the Resolution would need to go through the Public Protection Committee for their approval. **Moved by Jepsen/Bergstrom to approve**

the transfer \$5,100 from the Corporate Counsel legal services professional line item and \$400 from the Corporate Counsel computer software line item to the following: \$3,000 to the Child Support computer software line item and \$2,500 to the Child Support lodging line item for a total of \$5,500. Motion carried by voice vote.

LarsenAllen

Steve Tracey, CPA of LarsenAllen CPA's, Consultants & Advisors, distributed the *Polk County, Wisconsin Financial Statements and Supplementary Information Year Ended December 31, 2006*. Tracey reported on the following: The Independent Auditors' Report; Management's Discussion and Analysis; the Basic Financial Statements; Required Supplementary Information; Schedules; Notes to Required Supplementary Information and other information including; Schedules of General Fund; Special Revenue Funds; Internal Service Funds; Agency Funds and the Reconciliation Schedule. Tracey also explained the GASB (Government Accounting Standards Board) accounting reporting method. Tracey reported that Polk County's Undesignated Fund went from 17 percent in the year 2005 to 20 percent in the year 2006 which was a positive change. Tracy reported that the Lime Quarry was valued at approximately \$360,000. Tracey reported on the Health Insurance Fund and the Golden Age Manor. Tracey reported that the 2006 GAM loss was \$739,000 which compared to \$851,000 in the year 2005. Tracey further reported that it was pointed out in the Management Letter that the Nursing Home has experienced a significant decrease in its financial condition and results of operations during the last several years. He further reported that the GAM traditionally was picking up the March and April payment as an accrual and that it has not been shifted so that the money will show flowing into 2007 rather than 2006 and the adjustment was in the amount of \$144,016 which makes comparatives difficult from one year to the next. Tracey also commented on the balloon payment coming due for the GAM.

Tracey thanked the Polk County staff for their assistance in the gathering of financial information. Finance Director Tonya Weinert reported that historically the auditors were doing a lot of the work for Polk County and that the staff had now stepped forward and was taking on many new responsibilities. Tracey reported that the staff understood the books ownership and in future years would not have to wait for the audit to see where the County was standing.

Finance Director Report

The committee discussed upcoming unfunded capital needs. Weinert thanked the Department Heads for their quick response in getting variance comparison 2005/06 numbers back to the Finance Committee for their review.

Weinert handed out *County Revenue Table By Kate Lawton and Stephanie Dorman dated August 1, 2007* for the committee's information. Weinert also reported that there still had been no word from the State regarding a possible upcoming levy cap for the year 2008.

2008 Budget

The Finance Committee agreed to meet again on August 16, 2007 commencing at 1:00 p.m.

Bills and Voucher Report

The committee reviewed bills and vouchers that had been paid since the previous finance meeting. **Moved by Johnson/Bergstrom to approve Vouchers Numbers 229155 - 229627 dated August 8, 2007 in the amount of \$621,065.91. Motion carried by voice vote.**

Moved by Bergstrom/Jepsen to adjourn. Motion carried by voice vote.

Meeting adjourned at 5:30 p.m.