

## **Minutes of Langlade County Finance/Information Services Committee Meeting**

The joint meeting with the Highway Committee was held in the Forestry Conference Room and was called to order at 7:30 a.m., August 10th 2016 by Chairman Scupien.

Members Present: Don Scupien, Vern Cahak, Doug Nonnenmacher, Ron Nye, and Pete Pennington.

Members Absent: None

Others present: Gary Olsen, Brian Braun, Crystal Wells, Dick Hurlbert, Larry Poltrock, Arlene Bonacci, and Jim Jansen.

Agenda Item #1 Call the meeting to order: The meeting was called to order at 7:30 a.m. by Chairman Scupien, and the Pledge of Allegiance was recited.

Agenda Item #2 Meet jointly with the Highway Committee to discuss the audit comment related to back-up for the financial operations of the Highway Department:, The Finance and Highway Committees met to discuss the audit comment regarding backup procedures for the financial systems at the Highway Department. Gary Olsen explained that the audit comment made three recommendations pertaining to having an employee who would backup the Highway Office Manager position. These suggestions were that the person be based in the County's Finance Department and that employee should then periodically work with the Office Manager to stay current regarding the daily, weekly, and annual financial responsibilities, and be sure there was enough documentation to support the processing of transactions. Crystal Wells explained that she believed the critical duties were sufficiently backed up within the department with the Bookkeeper position and her documentation that would allow critical operations like payroll and accounts receivable to be taken care of in her absence although accounts payable may need to be manually entered by the Finance Department. Olsen reiterated that the County Board had centralized all financial operations under the direction of the Finance Director, with the exception of the Highway Department and until that was changed by the County Board; he felt he did not have the authority to intervene in the Highway Department's finances. Motion by Pennington, second by Cahak, to direct the Finance Director to write a response to the audit comment stating that the County Board is cognizant of the current backup system that is in place for the Highway Department's financial operations and that if the current Office Manager were to leave or be off work for an extended amount of time that an accounting firm would be hired to assist in those financial job duties. The comment will also explain that the Finance Director will not be held responsible for the Highway Department's financials, 3 ayes, 2 no (Nonnenmacher and Scupien), motion carried. Nonnenmacher requested that this item be placed on the next Finance Committee agenda for further discussion.

Agenda Item #3 Discuss sending forward a request to County Board to authorize a referendum to raise property taxes: The Committee had requested that Gary Olsen research what is needed for the County to run a referendum to increase the tax levy to help fund the two proposed deputy positions and the newly created dispatcher position. Olsen reported that the County would have to run the referendum during the November 8 2016 election. Per the statutes, the referendum requires a resolution and the information for new construction percentage which will come out around the middle of August. There currently is a preliminary

number for new construction for Lantlade County which is 1.02%. The resolution and referendum question cannot have a set dollar amount, but must show a percentage for the desired increase. The Committee would like Olsen to make the increase as close to \$300,000 as possible for the public safety positions. The referendum question would then read as follows: "Under state law, the increase in the levy of Lantlade County for the tax to be imposed for the next fiscal year, 2017, is limited to 1.02%, which results in a levy of \$9,010,172. Shall Lantlade County be allowed to exceed this limit and increase the levy for the next fiscal year, 2017 and beyond, by a total of 4.4%, which is an increase of \$392,444, which results in a levy of \$9,311,641, for the purpose of dedicating additional resources that will be used exclusively to provide services related to public safety." Motion by Pennington, second by Nye to forward a resolution to the County Board to increase the property tax levy by an additional \$300,000, all yes, motion carried.

Agenda Item #4 Adjourn the Meeting: Motion to adjourn the meeting at 8:35 a.m. made by Pennington, second by Nonnenmacher, all ayes, motion carried.

Respectfully submitted,  
Gary D. Olsen  
Recording Secretary