

Minutes of Langlade County Finance/Information Services Committee Meeting

The meeting, in the Law Library of the Langlade County Courthouse was called to order at 8:30 a.m., December 8, 2014 by Chairman Cahak.

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

Members Absent: Willie Bostwick

Others present: Carlene Nagel, Gary Olsen, Kathy Jacob, Ann Meyer, Sheriff Greening, Robin Stowe, Dave Solin, Kim Van Hoof and Drew Kelly.

Agenda Item #1 Call the meeting to order: The meeting was called to order at 8:30 a.m. by Chairman Cahak, and the Pledge of Allegiance was recited.

Agenda Item #3 Approve the minutes of the previous Finance meeting on November 14, 2014: A motion was made by Nye, seconded by Nonnenmacher, to approve the minutes of the November 14, 2014 Finance Committee meeting, 4 ayes, 1 absent (Bostwick), motion carried.

Agenda Item #4 Recognition of others present and public comments on agenda items:
The Committee recognized those in attendance.

Agenda Item #5 Line item transfer requested by Social Services to cover casual employee wages: Social Services hired a casual employee in 2014 to assist the Children & Families Unit in licensing foster care providers and kinship care providers. Having the casual employee on staff to license these providers has helped due to the Social Workers having a high number of case loads and out of home placements. Kim is requesting the casual employee position be approved for 2015 as well. The cost of a casual employee to work 15 hours per week @ \$23.96/hour would be \$22,342. This includes Social Security, Medicare, retirement, and workers comp. Kim has funding available in her Children & Families-Contracted Services budget (220.64.545110.8292.2190) because she is no longer contracting with North Central Health Care (NCHC) for Comprehensive Community Services (CCS). The Masters Degree Social Worker she now has on staff has been assisting those families and she no longer needs the contract with NCHC. NCHC is working with the families that are billable under Medical Assistance. Motion by Nonnenmacher, second by Scupien, to approve the line item transfer of \$22,342 from the contracted services line to the wages line in order to cover the casual employee wages in 2015, 3 ayes, 1 no (Nye), 1 absent (Bostwick), motion carried.

Agenda Item #6 Request to purchase the proactive capacitor on the UPS (Uninterrupted Power Supply) for the Jail using Jail Assessment funds: The Finance Committee discussed this purchase at the November meeting. The Public Property Committee approved utilizing Jail Assessment funds to purchase a replacement proactive capacitor for the UPS for the Jail. The cost of this replacement is \$3,021. The UPS is vital for the backup system for the Jail. The Finance Committee also has to approve the use of Jail Assessment funds. The Finance Committee requested that the Sheriff find out the life expectancy of the UPS and the warranty on the capacitor. The current capacitor is from 2005 and the life expectancy is 7-10 years. A new UPS would be \$15,000-\$20,000. There is no warranty but if it malfunctioned the cost would be covered under the maintenance agreement the County has with the company. Motion by Scupien, second by Cahak, to approve purchasing the capacitor for the UPS using Jail Assessment funds for \$3,021, 4 ayes, 1 absent (Bostwick), motion carried.

Agenda Item #7 Write off stale dated checks from Jail Commissary: Annually the County writes off stale dated checks for the Jail Commissary account. The total of the 2012 stale dated checks for the Jail Commissary Account is \$336.90. Motion by Nye, second by Nonnenmacher, to write off the Jail Commissary account checks from 2012 in the amount of \$336.90, 4 ayes, 1 absent (Bostwick), motion carried.

Agenda Item #8 Update regarding County Investments: Ann Meyer distributed a report of the current investments. The committee reviewed the report. This was for informational only.

Agenda Item #9 Review proposed Compensation Matrix: Robin Stowe and Gary Olsen reviewed the Compensation Matrix with the Committee at the November meeting. This item was on the agenda to allow the Committee to ask any additional questions they might have regarding the matrix. This was for discussion only.

Agenda Item #10 Request to refill the Deputy County Clerk's position due to a retirement: Gail Dunlop, the Deputy County Clerk has submitted her retirement notice, effective 12/31/14. Kathy Jacob is requesting permission to move forward with refilling this position. Motion by Nye, second by Scupien, to refill the Deputy County Clerk's position, 4 ayes, 1 absent (Bostwick), motion carried. Motion by Nonnenmacher, second by Cahak to refill the Deputy County Clerk's position at the range of the new salary matrix of from the starting wage of \$15.55 to step 4 with a wage of \$17.39. Motion by Scupien, second by Nye to amend the motion that if someone from within the County is offered the position, they could be offered up to step 10 of \$18.46, 3 ayes, 1 no (Nonnenmacher), 1 absent (Bostwick), motion carried. Vote on the motion as amended, 3 ayes, 1 no (Nonnenmacher), 1 absent (Bostwick), motion carried. The Committee assigned Cahak to be on the hiring panel for hiring the Deputy County Clerk's position. The Personnel Committee has approved the refilling of the position and this will then go to the Executive Committee and County Board.

Agenda Item #11 Request for a County credit card for Taylor Schenk in the Forestry Department, with a credit limit of \$1,000: Taylor Schenk is the new Park and Recreation Coordinator in the Forestry Department. The Forestry Committee approved a credit card for Taylor with a balance of \$1,000. The Finance Committee also has to approve the issue of a new credit card. Motion by Nonnenmacher, second by Nye, to approve a County credit card for Taylor Schenk with a credit limit of \$1,000, 4 ayes, 1 absent (Bostwick), motion carried.

Agenda Item #12 Make proposed changes to the Budget Policy: A draft copy of the proposed changes to the Budget Policy was distributed to the Committee at the November meeting. A copy of the amended policy is attached. Motion by Nye to accept the proposed changes to the Budget Policy, second by Cahak, 4 ayes, 1 absent (Bostwick), motion carried.

Agenda Item #13 2016 Budget/2015 Mid-Year review calendar: A copy of the 2016 Budget/2015 Mid-Year review calendar was given to the Committee for their approval. Motion by Nonnenmacher, second by Scupien, to approve the 2016 Budget/2015 Mid-Year review calendar, 4 ayes, 1 absent (Bostwick), motion carried. A copy of the Budget Calendar is attached.

Agenda Item #14 Discuss Economic Conditions: No economic conditions were discussed at this time.

Agenda Item #15 Finance Director's report regarding the finances of the county, and an update regarding the Information Services section of the department: Olsen reviewed the budget to

actual listing with the Committee. Olsen also distributed a copy of the Balance Sheet to the Committee. The Sheriff's Department budget will continue to be monitored as year end approaches. The current balance in the Self Funded Health Insurance account is \$1,704,675.75. Olsen also distributed the Finance Committee meeting dates for 2015.

Agenda Item #16 Computer equipment purchases. The Jail requested permission to purchase an iPad for the Jail Administrator to utilize. Cost would be about \$500. The funding for this purchase would need to come from the computer equipment replacement fund. There is also an annual cost of \$70 for the Splashtop app that will need to be paid by the Jail. Motion by Nye, second by Nonnenmacher, to approve an iPad for the Jail with funding from the computer equipment replacement fund and to forward to Personnel a request to discuss possibly creating a policy regarding employees working from home while on Family Medical Leave, 4 ayes, 1 absent (Bostwick), motion carried.

Agenda Item #17 Approve Grant Requests: None at this time.

Agenda Item #18 Verify Date of Next Meeting: The next regular meeting will be Friday, January 9, 2015 at 9:00 a.m.

Motion to adjourn meeting at 9:37 a.m. made by Nonnenmacher, second by Nye, all ayes, motion carried.

Respectfully submitted,
Carlene Nagel
Recording Secretary

Langlade County Financial Procedures Manual		
ISSUE DATE 3/16/04	PROCEDURE TITLE: Langlade County Budget Policies	PROCEDURE NO.
REVISION DATE 12/8/14		

1. The County will prepare an annual budget for all governmental and proprietary funds based on generally accepted accounting principles.
2. Departments, with assistance from the Finance Department, will be responsible for preparation of their budgets. Prior to presentation to the County Board, the appropriate oversight committee and the Finance Committee will approve the departmental budgets.
3. The County Board will adopt the annual budget at its October meeting following a public hearing held in accordance with statutory requirements.
4. In order to eliminate structural imbalances between County resources and requirements, resources should be allocated with consideration of the continued availability of these funds:
 - a. Non-recurring funds (one time funding sources) will be directed toward non-recurring uses (one time expenditures).
 - b. Only recurring resources may be targeted toward recurring expenses.
5. A budgetary control system will be maintained to ensure compliance with the budget. Regular reports comparing actual revenues and expenditures to the budgeted amounts will be prepared monthly and distributed to the Department Heads. The Department Heads will be responsible to distribute monthly budget to actual reports to the oversight committees. The legal level of control for monitoring the budget is the department level for the general fund and at the total fund level for all other funds. The Finance Director and the Finance Committee should be informed of any anticipated over expenditure or shortfall of revenue as soon as a department is aware of it. To request a budget adjustment for any anticipated amounts exceeding the budget at the account number level, will require the approval of the Department Head and the Finance Director. County Board rules will be followed pertaining to transfers from the Contingency or General Fund to cover the overages.
6. Budget carryover refers to funds budgeted but unexpended during a budget year, which are brought forward as additions to the subsequent year's budget.
 - a. All carryover requests are to be processed through the Finance Department. The appropriate oversight committee and the Finance committee must approve carryover of funds.
 - b. To be eligible for carryover funds, the following conditions must be satisfied:
 - 1) Funds must be available in the requesting department's net bottom line for the year funds are to be carried forward from.
 - 2) Carryover is needed for completion of projects or the purchase of specific items approved in the previous year's budget but not accomplished.

- 3) Carryover is required to meet existing County Board policy, comply with accounting requirements or legal requirements (e.g. trust and agency funds, Highway, self-insurance funds, debt service funds, capital projects, etc.)
 - 4) No carryforwards for operational costs will be allowed without County Board approval.
7. For purposes of this policy, major budget categories are defined as
- 1) Salaries and fringe benefits
 - 2) Travel and training
 - 3) Supplies
 - 4) Purchased services
 - 5) Fixed charges
- Mid-year budget adjustments may be made with the appropriate approval as follows:
- a. Approval of the County Board subsequent to the approval of the oversight committee and the Finance Committee
 - 1) Any change in purchasing any item within the Capital Outlay accounts which requires the transfer of funds from any other budget category. In accordance with the purchasing policy.
 - 2) Budget transfers from the contingency over \$5,000.
 - 3) Budget transfers from the general fund.
 - b. Approval of the Finance Committee
 - 1) Reallocation of budget amounts from one department to another.
 - 2) Transfers from the contingency under \$5,000.
 - c. Approval of the department head and the Finance Director
 - 1) Reallocation from one object number to another within the account number level.
 - 3) Increase/decrease in expenditures with an offsetting increase/decrease in revenue.
 - d. Procedures
 - 1) All budget transfer requests must be in writing and routed through the Finance Department. The request should include the amounts by account number and object and the reason for the change. The appropriate approvals must accompany the request.
 - 2) Department heads will be responsible to see that their oversight committee approves the transfer, where applicable.
 - 3) The Finance department will be responsible to see that the Finance committee approves the transfer, where applicable.
8. A formal mid-year review procedure will be performed annually based on activity through the first six months of the year.

2016 BUDGET/2015 MID-YEAR REVIEW AND 2017 BUDGET PLAN CALENDAR

Feb 2-Feb 27 Finance Department prepares summaries and schedules of the 2016 budget plan for Finance and Executive Committees

Mar 2-July 3 Finance and Executive Committees evaluates 2015 Budget Plan

April 7 Capital Improvement Program forms and packets distributed to Departments

April 7-April 30 Capital Improvement Program worksheets completed by departments

April/May/June New Positions/Position upgrade/Casual Employee requests to Oversight and Personnel Committees. County Board approval needed also

May 1-15 Capital Improvement Program projects presented to and approved by Oversight Committees

May 15 Approved Capital Improvement Project forms due to the Finance Department – 1 copy

June 1-12 Finance Committee to review and take tentative action on 5-year Capital Improvements Program

June 1-June 30 Finance Department prepare budgets for personnel costs

July 9 Expenditure guidelines, budget forms and salary/fringe benefit worksheets distributed at workshop

July 9-August 21 Departments prepare budget worksheets

July 9-August 21 Review & approval of department budgets by Oversight Committees (after review by Finance Department)

July 17 Draft copy of 5-year Capital Improvement Program budget distributed to Departments

August 28 Completed budget packet due to Finance Department. (1 copy of written worksheets with itemized outlay listing; 1 copy of budget worksheets (ACS reports); 1 copy of salary worksheets; 1 copy of Oversight Committee Budget Review Checklist.)

Aug 31-Sept 11 Finance Department prepares summaries and schedules for comparison of increases/decreases to department budgets and other statistical information

Sept 14–Sept 30 Finance Committee to hold meetings to discuss preliminary budget requests and tentatively come to an agreement on the proposed 2016 Budget

Oct 1–Oct 9 Preparation of budget book

October 12 Publish public hearing notice of proposed 2016 Budget

October 27 County Board holds Public Hearing on proposed 2016 Budget

Oct 28–Nov 6 Prepare & mail completed County tax apportionment sheets

Operating budget calendar

[CIP budget calendar](#)

[Budget Plan](#)