

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 9:00 a.m., July 10, 2015 by Chairman Cahak.

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

Members Absent: None

Others present: Gary Olsen, Carlene Nagel, Michelle Arrowood, John Schunke, Ann Meyer, Kathy Jacob, Scott Sternhagen, Brian Braun, and Nathan Heuss

Agenda Item #1 Call the meeting to order: The meeting was called to order at 9:00 a.m. by Chairman Cahak, and the Pledge of Allegiance was recited.

Agenda Item #3 Approve the minutes of the previous Finance meeting on June 5, 2015: A motion was made by Nye, seconded by Pennington, to approve the minutes of the June 5, 2015 Finance Committee meeting, all ayes, motion carried.

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

Agenda Item #5 Review and possibly approve sale of Tax Deed properties that were listed on the County auction site: The three remaining tax deed properties were sold on the Public Surplus website. Parcel #191-0076 and parcel #201-3028 have sold on the Public Surplus website for more than the minimum amount the Committee had previously set. Parcel #201-0866 did have a bid on Public Surplus but it did not meet the minimum amount previously set by the Committee. Motion by Nye, second by Pennington to allow the sale of parcel #201-0866 for \$8,600 in order to put the property back on the tax roll, all ayes, motion carried.

Agenda Item #6 Request from the Sheriff to pay for a retirement party for two Jail employees and to handle the legal opinion obtained by the Sheriff regarding this payment: The Sheriff had sent over a request to reimburse Kim Bissonette \$152.29 for the purchase of a ham and a cake for a retirement party for two Jail employees. The County has historically never paid for retirement parties so this bill was not paid and brought to the Finance Committee for approval or denial. The Sheriff disagreed with the Finance Director's decision to bring this matter to the Committee and he has retained a lawyer regarding this issue. A copy of the letter that was sent to the Chairman, Dave Solin, was included with the agenda to the Finance Committee. Robin Stowe has reviewed the letter sent by the Sheriff's attorney and he does not entirely agree with the position that was presented in the letter. Olsen distributed Robin's legal opinion to the Committee. Gary Olsen asked for guidance regarding whether the bill for the retirement party should be paid or denied. Olsen did request that if the Committee would approve the payment that then they allow all departments, not just the Sheriff's Department, to pay for retirement parties for employees. Motion by Nye, second by Scupien, to deny the payment of \$152.29 for payment of a retirement party, 4 ayes, 1 no (Pennington), motion carried.

Olsen also asked the Committee for guidance regarding how to handle the payment of the Sheriff's legal fees, if the Sheriff sends through a request to have the County pay for the legal opinion. The County has a policy regarding requests for reimbursement of legal expenses that is found in the Employee Handbook, page 16, III Q. The policy requires pre-approved by the Personnel Committee prior to reimbursement for legal expenses, and this did not happen.

Motion by Nonnenmacher, second by Cahak, if the Sheriff submits a payment request for his attorney, to deny the payment for the Sheriff obtaining outside legal counsel on this matter, all ayes, motion carried.

Agenda Item #7 Approve transfer from Jail Assessment for items for the Jail: There has been some equipment that needs to be replaced in the Jail. The steamer malfunctioned and needs to be replaced for a cost of \$6,145. Two cameras crashed in the Jail as well as a 50 inch monitor. The estimated cost for these items is \$3,658.93. The dishwasher in the Jail might also need to be replaced. The cost of replacement for these items can come from the Jail Assessment fund. Motion by Nye, second by Pennington, to approve a transfer from Jail Assessment for these items in the Jail, all ayes, motion carried.

Agenda Item #8 Presentation of the County audit by Schenck Business Solutions: Scott Sternhagen from Schenck Business Solutions presented the County's 2014 audit. Two documents were distributed to the Committee; the Annual Financial Report and the Management Communications document. The audit shows the County's fund balance is strong. The reduction in fund balance in 2014, was due to the purchase of land. Schenck prefers the County to keep enough money in the fund balance to cover 20%-25% of general fund expenditures. Currently the County has more in the fund balance than recommended. The use of fund balance should be for onetime costs and not operating expenses. The unassigned fund balance increased due to the General Fund having a good year. The delinquent property taxes have also decreased due to more property owners paying their delinquent property taxes. The uniform grant guidance for federal awards is changing which will affect reporting for the Finance Department in 2015. The Government Accounting Standards Board has issued another statement regarding pensions which will also affect the reporting in the next audit. There was an audit comment in last year's audit for backup procedures in the Highway Department. The comment noted the lack of backup for the Highway Department's Office Manager's position and recommends the Highway Department develops procedures to ensure personnel within the County are adequately trained in the CHEMS system, and that all of the Office Manager's financial duties are sufficiently backed up. This recommendation will be sent to the Highway Committee for their comment. Olsen will have a response to the comment prepared for when the auditors return in October. The auditors found during the interim audit where money was received was by the Probate Office but was not receipted to the Clerk of Courts office in a timely manner. The auditors made a comment in the audit regarding this. There were no findings for the County. Motion by Nye, second by Pennington to accept the 2014 audit as presented, all ayes, motion carried. Gary Olsen will present the 2014 audit to the full County Board at the next Board meeting.

Agenda Item #9 Request to increase the Family Living Education UWEX Department Head credit card limit to \$1,000: The Family Living Education UWEX Department Head credit card limit is currently set at \$250. She would like this increased to \$1,000 due to the vacancies in the office at the current time. The UWEX Secretary has retired and her limit is \$1,000. With the fair coming, they need a credit limit of \$1,000. Motion by Nonnenmacher, second by Scupien, to increase the Family Living Education UWEX Department Head credit card limit to \$1,000, all ayes, motion carried.

Agenda Item #10 Funding for service groups: Michelle Arrowood from AVAIL was present to discuss their funding request for 2016 with the Committee. The County gave AVAIL \$15,000 in 2015, and they requested \$15,000 from the County for 2016. Motion by Nye to preliminarily approve funding AVAIL \$15,000 in 2016, with the understanding it might have to be reduced during the budget process, second by Scupien, all ayes, motion carried.

Agenda Item #11 Resolution to continue to be the Lead County for the Northwoods Community Development Block Grant Region for the new 2014-2015 contract year: The grant paperwork for the Community Development Block Grant (CDBG) contract is due August 14, 2015. As part of the grant paperwork, the County needs to again pass a resolution stating they would like to be the Lead County for the Northwoods CDBG Region for the new 2014-2015 contract year. The Finance Department has been fulfilling the Lead County duties since 2012 and would like to continue in this role. Two additional resolutions are also needed. They are a resolution for the Citizen Participation Plan and a resolution to apply for the next Community Development Block Grant. Motion by Nye, second by Cahak, to continue to be the Lead County for the Northwoods Community Development Block Grant Region for the new 2014-2015 contract year, forward the Citizen Participation Plan to County Board and to apply for the next Community Development Block Grant, all ayes, motion carried.

Agenda Item #12 Capital Improvement Projects (CIP) approval: The Committee ranked the 2016 Capital Improvement Projects (CIP) at their June meeting. A draft copy of the CIP plan was distributed to the Committee. Motion by Nye, second by Pennington, to approve the 2016 Capital Improvement Projects and forward to County Board, all ayes, motion carried.

Agenda Item #13 Referral from the Public Property Committee to find additional funding for the Jail Roof CIP project: Originally there was \$235,000 in the budget to replace the roof on the Safety Building. The project was bid out and the lowest bid came in with an estimated cost of \$281,900. This means an additional \$46,900 will be needed for the Jail Roof CIP project. This would include a \$20,000 contingency to cover anything unforeseen once the roof is opened up. Motion by Nonnenmacher, second by Scupien, to approve transferring up to \$50,000 from the undesignated fund balance for the Jail Roof CIP project, all ayes, motion carried.

Agenda Item #14 Approve County's cell phone contract for the next two years: The County's cell phone contract is up for renewal. The County contracts with Cellcom for all of our cell phones. Cellcom has the best coverage within the County for the Sheriff's Department. The contract is for a two year time period. There are also two smart phones needed for the Highway Department. They are for the Highway Commissioner and the Patrol Superintendent/Assistant Highway Commissioner positions. The Highway Department will pay for these two smart phones and this has been approved by the Highway Committee. Motion by Pennington, second by Nye, to approve the County's cell phone contract for the next two years with Cellcom and also to approve two additional smart phones for the Highway Department, all ayes, motion carried.

Agenda Item #15 Budget update: Gary Olsen updated the Committee regarding the 2016 budget process. The budget sheets were distributed to the Departments this week. Olsen projects we will be looking for about \$30,000, however, we do not know the new construction rate yet so this amount might change. This is for information only.

Agenda Item #16 Finance Director's report regarding the finances of the county, and an update regarding the Information Services section of the department: Olsen continues to watch the Timber Sales. They are projected to make budget but it will be close due to the wet weather. Boston Mutual has approached Olsen to offer supplemental insurance to the employees and County Board members. The plan would be optional and premiums would be paid for in full by the employee or County Board member. There is no cost to the County. Olsen will be having informational meetings regarding this insurance. Olsen reviewed the budget to actual listing

with the Committee. Olsen also distributed a copy of the Balance Sheet to the Committee. The current balance in the Self Funded Health Insurance account is \$1,295,234.30.

Agenda Item #17 Line item transfers: None at this time.

Agenda Item #18 Computer equipment purchases. None at this time.

Agenda Item #19 Approve Grant Requests: None at this time.

Agenda Item #20 Verify Date of Next Meeting: The next regular meeting will be August 7, 2015 at 9:00 a.m.

Kathy Jacob and Ann Meyer approached the Committee to announce their retirement effective September 1, 2015.

Motion to adjourn the meeting at 11:01 a.m. made by Nonnenmacher, second by Cahak, all ayes, motion carried.

Respectfully submitted,
Carlene Nagel
Recording Secretary