

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

The meeting, in the County Board Room of the Lenglade County Safety Building was called to order at 8:30 a.m., September 14, 2011 by Chairman Bornemann.

Members Present: George Bornemann, Dave Solin, Jerrold Burns, Ron Nye, and Judy Karpf.

Members Absent: None

Others present: Gary Olsen, Carlene Nagel, Robin Stowe, Ann Meyer, Kathy Jacob, Marie Graupner, Dave Maccoux and Scott Sternhagen. Tim Rusch, Crystal Wells, Ken Washatko, Eugene Kamps, Richard Hurlbert, Arlene Bonacci, Jim Jansen and Jeff Zalewski attended the joint meeting with the Highway Committee.

Agenda Item #1 Call the meeting to order: The meeting was called to order at 8:30 a.m. by Chairman Bornemann.

Agenda Item #2 Approve the minutes of the previous Finance meetings on August 8th and 10<sup>th</sup>, 2011: A motion was made by Nye to approve the minutes of the August 8, 2011 Finance Committee meeting and the August 10, 2011 Finance Committee meeting, second by Karpf, all ayes, motion carried.

Agenda Item #3 Land Sales: Motion by Burns, second by Karpf to accept a bid of \$12,000 on parcel #201-0171, all ayes, motion carried. Motion by Burns, second by Karpf to advertise and reduce the tax deed parcels at the following amounts: parcel #201-0341 \$5,000, parcel #201-1771 \$15,000, parcel #201-3105 \$1,000, parcel #034-0423.001 \$5,000 and parcel #191-0064 \$10,000. Parcel #030-1421 will remain at \$5,000, parcel #002-0914.002 will remain at \$25,000 and parcel #201-2778 will remain at \$10,000, all ayes, motion carried.

Agenda Item #4 Approve plat book proposal: The proposals for the printing of the plat books were opened at the August meeting. The County Clerk and the Land Records Department have reviewed these proposals. It is their recommendation to accept the proposal from Rockford Map. They will print 750 books with a 5% discount for a cost of \$13,003.13. Motion by Karpf, second by Burns to approve the proposal from Rockford Map for printing the new plat books, all ayes, motion carried.

Agenda Item #5 Resolution for Special Assessment Settlement: This item has been discussed by the Committee at the last two meetings. Letters have been sent to the different municipalities in the County regarding the proposed resolution for special assessment settlement. Under this new proposal, the County would still settle in full with municipalities who agree to pay the County any special assessment charges on property that is taken on tax deed. A courtesy notice will be sent to the Townships once action is taken at County Board. Motion by Nye to send the Resolution for Special Assessment Settlement to County Board, second by Karpf, all ayes, motion carried.

Agenda Item #6 Presentation of 2010 Audit by Dave Maccoux from Schenck Business Solutions: David Maccoux and Scott Sternhagen from Schenck Business Solutions presented the 2010 audit to the Committee. Maccoux felt the County was very well prepared for the audit,

and the County is in a good financial position. Motion by Nye to pass the audit on to County Board, second by Burns, all ayes, motion carried.

Agenda Item #7 At approximately 9:00 a.m. review the audit of the blacktopping and gravel crushing operations as presented by Dave Maccoux from Schenck Business Solutions: The Highway Committee joined the Finance Committee for the presentation of the audit of the blacktopping and gravel crushing operations. Dave Maccoux from Schenck Business Solutions distributed the Analysis of Bituminous & Pit and Quarry Operations. Based on his analysis, Dave recommends the County continues these operations. However, Dave discussed with the committee members future events which would result in the County reconsidering eliminating these operations. This report will be given to the County Board at their next meeting.

Agenda Item #8 Approve new Fund Balance policy: GASB rules require that the County adopt a new Fund Balance Policy to conform to the changes regarding how fund balance is represented in the County's accounting books. A draft copy was given to the committee prior to the meeting. Motion by Burns to change the policy to allow the Finance Committee to approve purchases up to \$5,000 from the contingency account, second by Karpf, all ayes, motion carried. Motion by Nye, second by Karpf to approve the new Fund Balance policy, and send it to the County Board for final approval, all ayes, motion carried.

Agenda Item #9 Request to apply for a \$7,500 Lumberjack RC&D grant by Land Conservation: Lumberjack RC&D has made available a \$7500 grant for each member county for calendar year 2011. If the project is a small project (under \$7500) Lumberjack will donate the funds. If the project is over \$7500, the County must submit the budget request including the other source(s) of funds that will be used to complete the project. Projects submitted at the October RC&D meeting, will be considered for use of the 2011 funds. These funds can be carried over into the next calendar year. The Land Conservation Committee discussed going ahead with the grant application at their August 9 meeting. For this 2011 calendar year, we are looking at two projects to use some/all on the funds. The first project would be put towards replacement of the roof on the main lodge at Camp Susan. Adeline Hess has provided Marie Graupner with available details on the project. The preliminary estimate is \$28,600. This project would also need approval of the Public Property Committee. The second project is work on the Arboretum at Veteran's Memorial Park (Jack Lake). The Forestry Committee approved moving ahead on this project. Details and cost estimate are not yet worked out. Marie will be working with Tom Lazars on the details. The RC&D executive committee may approve additional funds for the next calendar year (2012) based on the funds available. Per the new grant policy, the Finance Committee needs to approve applying for this grant. Motion by Karpf to allow Land Conservation to apply for this grant for either project, second by Burns, all ayes, motion carried.

Agenda Item #10 Memorandum of Understanding regarding the financial work for the Economic Development Corporation, as performed by the Finance Department: Robin Stowe has drafted a memorandum of understanding (MOU) between the County and the Economic Development Corporation (EDC). Part of this agreement will be an addendum regarding the services that are provided by the Finance and I/S Departments. When the EDC was formed, the County was the entity that handled the financial and information technology duties for the entity. The County paid the employees of the EDC on the County payroll, and recorded all transactions for the EDC in a separate fund in the County's accounting books. As a separate corporation, the EDC needs to be separate from the County. It has been suggested by the Finance Director, that the EDC purchase QuickBooks Premier Nonprofit and QuickBooks Enhanced Payroll. Then all of the EDC accounting records will be maintained on this software, separate from the County. The addendum would grant permission for Finance and I/S staff to assist with payroll and computer

needs. The EDC would not have to pay for these services, but the County would receive an In-Kind credit for the work that was performed. Motion by Karpf to approve the Memorandum of Understanding regarding the financial work for the Economic Development Corporation, as performed by the Finance Department, second by Burns, all ayes, motion carried.

Agenda Item #11 Distribute updated CIP information: Olsen distributed draft copies of the CIP booklets at the meeting. The CIP plan will go to County Board in October along with budget. This was informational only.

Agenda Item #12 Approve line item transfers from the Recreation Fund: The Forestry Department is requesting the following transfers from the Recreation Fund: \$1,935 for purchase of paddleboats (100.80.552100.0000.3180), \$7,989 for fuel holding tanks (100.80.576980.0000.8200), and \$6,100 to complete mural/signage at Veteran's Memorial Park (100.80.576980.0000.8200). These items were approved by the Forestry Committee. Motion by Karpf to approve line item transfers, second by Burns, all ayes, motion carried.

Agenda Item #13 Request by Clerk of Courts to utilize epayments through CCAP and also through Government Payment Services to accept credit card payments: Marilyn Baraniak explained her request to utilize epayments through CCAP and also through Government Payment Services to accept credit card payments for the Clerk of Court office. Payments accepted would be Mastercard and electronic checks. The user pays a \$25 fee for an insufficient fund check. This is only for fines and costs that have been assessed only. Motion by Nye to allow Clerk of Courts to accept epayments, second by Karpf, all ayes, motion carried.

Agenda Item #14 Purchasing computer software and hardware for departments: No items had been purchased to share with the Committee.

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 distributed a copy of the Balance Sheet and a Budget to Actual report to the Committee. The current balance in the Self Funded Health Insurance account is \$2,243,463.86. The Contingency balance is currently \$148,977.79.

Agenda Item #16 Line Item Transfers: None at this time.

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

Agenda Item #18 Travel and Training Requests: None at this time.

Agenda Item #19 Review and approve payment of bills:

Motion by Karpf and second by Burns to approve the Finance Director's report and payment of bills, all ayes, motion carried.

Agenda Item #20 Verify Date of Next Meeting: The next meeting will be on Monday, September 19, 2011 at 8:30 a.m.

Motion to adjourn meeting at 10:50 a.m. made by Burns, second by Nye, all ayes, motion carried.

Respectfully submitted,  
Carlene Nagel  
Recording Secretary