

Administrative and Finance Meeting Minutes  
September 15, 2008  
8:30 a.m.

Called to order by Chairman West at 8:35 a.m. Present Sebastiani, Klingforth, Kirsenlohr. Excused Ward.

Motioned by Sebastiani/Klingforth to approve the agenda. Motion carried by unanimous voice vote. Motioned by Klingforth/Sebastiani to approve the prior committee meeting minutes. Motion carried by unanimous voice vote.

There was general budget discussion; Barb explained the same process was used in the 2009 budget as in the 2008 and previous years for the use of sales tax applied in the amount of \$500,000.00. She explained the difference in the levy as being \$1,709,987.00. That the levy could go up \$567,676.00 this year. There is a \$1,042,311.00 budget gap we will need to fill. She informed the committee of the possibility to take the new debt and refinancing debt outside the levy, but further information was needed to be sure of this.

In the front of the budget book is the instructions submitted to the departments to follow. Keep in mind that there is a 10% increase in the health insurance built into the budget and there could be an 11% to 13% increase depending on the funding for the health reimbursement account. Currently the county is utilizing about 40% of out of network reimbursement dollars. We could possibly fund this at 75% rather than 100%. The health insurance committee will be meeting to recommend funding levels at 50%, 74%, or 100% once they get the new numbers from Associated Financial next Tuesday. The Unity rate was calculated and based on the claims. Some departments were able to come in under the 2% increase whereas some were not. Smaller departments have a difficult time with this because of the increase in wages and health insurance; they would possibly need to cut services. The total equalized levy went up 3.9% and the new growth was 3.7%. Equalized value could be a negative figure even if we have a positive in new growth. Moving forward Barb identified the next few pages showing equalized value on a map. Barb will be checking out the TIF district information on Wisconsin Dells and follow up on the annexation that took place. She pointed out the far right percent above the totals are correct, but the bottom ones are incorrect.

The committee went to the Coroner's budget, reviewing the number of deaths, cremations, and the proposed increase in fees. That the proposed fees would be an increase of \$40.00, from \$50.00 to \$90.00 and from \$70.00 to \$110.00 for issuance of death certificates and cremation certificates.

The committee went over the Administrative Coordinator/Director of Finance budget. They would like to increase revenue to \$500.00 by charging a \$3.00 processing fee for processing child support deductions.

Barb informed the committee that she budgeted \$7,500 in the miscellaneous portion of the budget for a technology audit, but the committee could review that when they got to that portion of the budget.

Barb informed the committee that mileage in 2007 was at 50 ½ cents and went to 58 ½ cents as of July 2008.

The committee determined they would make cuts, etc., as they went through each budget and then would come back to department budgets as needed.

Account number 100 22 46106 increase from \$15.00 to \$515.00 an increase of \$500.00. Account number 100 22 51415 420 decrease from \$175.00 to \$150.00.

Account 100 22 51415 432 decrease from \$1,457.00 to \$1,357.00

Motioned by Sebastiani/West to implement the \$3.00 processing for child support payments to be effective January 1, 2009 to take the revenue account from \$15.00 to \$515.00. Motion carried by unanimous voice vote.

Barb explained the GIS budget and that the current GIS person does not take the county health insurance. They currently worked out 6 month temporary agreement that he would work 4 – 10 hour days and have Fridays off.

Barb reviewed the maintenance department's budget with the committee. The Rural Industrial Park should probably reflect the \$20,000 that it will cost to clean and maintain the north industrial park. The maintenance department pays Solid Waste to maintain the industrial park. We can discuss this at a later date.

The fairgrounds portion of the budget is no longer in the maintenance department's budget. The fund balances that are out there are nominal. Currently the furniture account has \$5,209 left in it which includes the dollars from the auction that was held.

General discussion took place regarding fund balances. At the end of 2008 we should take a look at what has been applied to the 2009 budget and determine what, if at all, we should right off. The committee agreed that we should wait until the budget is adopted to review fund balances.

Treasurer budget discussion took place. Mary Ann Bays was present. Account 100 10 41222 was discussed regarding the percent of sales tax the county should be able to retain and remit to the state. Treasurer's fees increased \$35,000 because of postage charges in account 100 10 46120. Sale of the old highway building has been placed in the current budget and will need to be addressed later. We need to determine where this money should be recorded.

Account 100 10 41810 increase from \$180,000 to \$200,000

Account 100 10 41820 increase from \$90,000 to \$100,000

Account 100 10 48350 decrease from \$100,000 to \$70,000

Classification of employees' payroll, work compensation, reclassification of general governmental to secretarial saved the county \$20,000 in 2007 and the credit for that premium came in later.

Account 100 10 51960 316 eliminated the contract with Financial Associates.

Wisconsin County Mutual, EEO discriminatory harassment, preclaim coverage, labor coverage, list of attorneys to pick from; we pay the first \$2,500. They bill us for 50% of any additional costs after that, and they pay the other 50%. They negotiate the attorney fees which are at a lower cost than we were previously paying.

Projected a 3% increase in property insurance.

Barb informed the committee that Solid Waste will bill back the liability insurance and workers compensation portion when they become an enterprise fund. The rate should be included in the cost

for covering costs of doing business. She would have to look at child support department, too, to see if they are being billed directly or indirectly for these costs; there is a 66% reimbursement the county should be entitled to.

Mary Ann brought copy fees up and thinks a set fee should be implemented so all departments are charging the same.

Real Property Lister budget was discussed. Account 100 15 51730 419 was decreased from \$500.00 to \$300.00.

Motioned by Klingforth/Kirsenhhor to approve the Real Property and Treasurer's budget with the changes made. Motion carried by unanimous voice vote.

County Clerk's budget was discussed. Account 100 09 51420 325 decreased from \$1,700.00 to \$1,450.00. Account 100 09 51420 341 decreased from \$100.00 to zero. Account 100 09 51420 410 decreased from \$1,300.00 to \$1,000.00. Phillippi revenue increase was with implementation of full services DMV. The increase in 100 09 51420 413 includes the lease of a new copy machine. The budget was submitted under the 2% prior to the cuts.

Motioned by Sebastiani/Klingforth to try implementation of full service DMV through TRIVIN in 2009. Motion to approve carried by unanimous voice vote.

Motioned by Klingforth/Sebastiani to approve the County Clerk's budget with changes. Motion carried by unanimous voice vote.

Motioned by Sebastiani/Klingforth to recess at 12:15 p.m. Motion carried by unanimous voice vote.

West called the meeting back to order at 1:08 p.m. Present West, Sebastiani, Klingforth, and Kirsenhhor. Excused Ward.

Highway budget was discussed. Ron Chamberlain and Larry Babcock were present. The budget was submitted at the 2% with no other increase. We still need to build in Pat and Dennis's wages because their reclassifications were approved. Ron informed the committee that salt is at a premium. If we are not on a state contract the cost would be approximately \$100.00 to \$150.00 a ton, but being on the state contract it would be around \$60.00 a ton. Ron gave an overview on costs for asphalt. This spring the cost was at \$36.00 a ton, in July it was at \$47.65, and going into next year we are looking at \$55.00 to \$60.00 a ton.

We are looking at maintenance, level of services, construction costs, project costs and a number of other things. Our schedule is being pushed back. We are not allowing any overtime unless there is an emergency, such as a stop sign down or a blow up. If we are wrapping up a project within a 2 hour period, we will allow overtime to eliminate mobilization costs, etc. Town work is drying up. Ron informed the committee that private contractors are hungrier and external customers are getting tighter. There are future plans that are shown in a traffic impact analysis.

We made some changes to the budget, by trying to eliminate other purchased services and breaking out accounts. Ron informed the committee where chip grant dollars, local transportation aids, and local government dollars are located in the budget. 53110 is the administrative portion of the budget. The accounts are separated out to allow for better tracking in the system.

County road bridge aid is apportioned across all townships, but only villages if they want to be a part; otherwise they are not included. The current aid is for Edgewood Drive in Quincy, and Big Spring Dam. The State will pick up 80% and the county will split the 20% with the Towns. All requests need to be in by October or the dollars are allocated in the next year's budget.

53191 has to do with the superintendents and 80% of that funding comes from the state.

53191 450 is an 80/20 match.

FCI wide band to narrow band upgrade and FCC will be going from narrow to digital. We are phasing out as radios go bad and going directly to digital when replacing them.

Our general liability is the same as last year. The general transportation aids are part of the dollars in liability insurance.

Depreciation and equipment rental is how equipment is replaced and paid for. Machinery and equipment are placed in an asset account. In 2008 there was approximately \$460,000 in depreciation and we are cutting from there.

Account 53232 fuel handling becomes part of shop overhead and is included in equipment rates. The committee wanted to know where the Seven Sisters gravel revenue was deposited. Ron will get back to the committee with that information.

53312 is road construction, 53321 is maintenance, 53330 main district, 53350 chip offset by 43506. As far as the capital improvement schedule, we are not currently on schedule or on board.

We are looking at having a Rustic Road, which requires less maintenance. The speed is reduced to 45 miles per hour per statutes. Currently we have no gravel roads.

We are looking at collaborating efforts with the Solid Waste department and possibly sharing equipment. The Public Works committee took action to explore ideas for co-operation between the two departments. Ron explained that positions are job assignments not bodies.

Solid Waste department budget was reviewed. Myrna and Larry were present. Solid Waste will be cutting their Saturday hours, which will cut the overtime. Myrna informed the committee of the possibilities of sharing resources with the Highway Department; however, she said his trucks have a 6 yard roll off and hers are 20 to 30 yard. The cost of a new truck is approximately \$200,000. The 2009 budget was presented at the 2%, with increase in prices, and by building in the increase in the customer base. There will need to be a correction to account 600 26 43545 as the glass recycling grant has not been approved. The \$150,044.00 needs to be reduced to \$147,708.00. Myrna did not reduce the on call hours for office staff. She is working on implementation of credit card acceptance, with a minimum adjustment to cover the counter fee.

With the federal property program we get the first choice on vehicles and materials. It's pennies on the dollars. We can charge for the use of the equipment and make a profit. Stuff is not standing around, we lease it out. We also use the equipment to build our landfill cells.

The revenue increase of \$93,000 is all inclusive. The question was asked by the committee if they are currently charging a fuel surcharge fee. Myrna said they are not. The committee would like her to consider implementation of a fuel surcharge fee and report back. The conversion to an enterprise fund has begun; we are getting our building and equipment on the books. Barb stated that the workers compensation and liability costs will need to be built into costs for customers. The

committee would like to see what the fees would look like with those costs in addition to the fuel surcharge fee. Barb indicated that wages and fringe benefits should be included as well.

Myrna indicated that 21 years ago they changed their philosophy to a service oriented business, not a revenue base. We will need to change our business decision then from a service base to a revenue generating base.

Currently increasing the fees to Towns is not recommended.

We are looking at the office software, billing software, so that it can be more efficient. Routing with GIS to look at cost efficiencies for pick up, drop off, and changes in fees for example: hauling fee would go from \$50.00 to \$55.00 per trip and recycling would go from \$15.00 to \$25.00.

There is discussion taking place on a regional land site with Juneau County and Strongs Prairie.

We need to consider how we maintain control of our waste. Myrna informed the committee about a plastic GEO membrane that is now required which in turn reduces the amount of clay needed in the cells.

The committee would like Myrna to try for alternative ways to reduce the levy dollars required in her budget and to review implementation of a fuel surcharge. Myrna should come back to the committee with some tentative figures.

Myrna informed the committee that the cost of an engineer has gone up \$12,000. Preliminary plans for future cells are being worked on.

Operating costs and infrastructure are not built into fees. Barb indicated this will need to change when becoming a full enterprise fund. The construction of cells are not included in the fees. The question was asked as to whether other counties were considered as enterprise funds. Myrna thought they may be. Myrna stated that on the Saturdays they are open, they are required to have a certified landfill operator on site. All of her employees are certified and currently are used on a rotating basis for the Saturday work. Myrna is a certified landfill manager. Currently they are trying to negotiate with the union to use someone with a CDL to do the prison run twice a week. The contract has written language with built in overtime for hours before 7 a.m. and after 5:30 p.m.

Motioned by Klingforth/Kirslenlohr to adjourn at 4:06 p.m. Motion carried by unanimous voice vote.

Respectfully submitted,

Cindy Phillippi  
Recording Secretary