

## **JOINT ADMINISTRATIVE & FINANCE/PUBLIC WORKS MEETING**

Thursday, September 10, 2009

9:00 a.m., Room A260

Meeting called to order by Chairman West at 9:05 a.m. Present Kirsenlohr, West, Sebastiani, Sumpter, Babcock, Johnson, Renner, Morgan, and Keckeisen. Excused, Ward, Klingforth. Sumpter sitting in for Ward. Also present, Barb Petkovsek, Myrna Diemert, Ron Chamberlain, Sherry Kotlowski, Jack Allen and Cindy Phillippi.

Motioned by Sebastiani/Kirsenlohr to approve the agenda as present. Motion carried by unanimous voice vote.

Motioned by Kirsenlohr/Sebastiani to approve the August 13<sup>th</sup>, Administrative and Finance minutes. Motion to approve carried by voice vote. Voting yes, Kirsenlohr, Sumpter, West, and Sebastiani.

Public participation will be addressed as required.

Discussion took place regarding the Highway Department accounting structure possibly changing from an internal service fund to general fund and enterprise fund. If the committees decide to change the accounting structure, then fund 150 would most likely be set up. Transactions would be broken out between the highway fund 700 and general fund 150. End of year process was a concern. Would fund balance revert to the general fund 100 or remain in fund 150? Concerns were regarding multi year projects and how they would be handled if the accounting structure was changed. If projects were not completed within the same budget year, would dollars be available in the proceeding year? Currently funds carry from one year to the next, allowing for the flexibility to complete projects in and over multiple years. Discussion also encompassed the fact that there would be more journal entries and administrative work.

The committees were informed that there were questions at the previous Administrative and Finance Committee meeting related to the 2009 audit report and the Highway Department year end financial report not balancing out. At that meeting, as the auditor was unable to answer the questions, more discussion took place. Then it was suggested to possibly change the accounting structure.

Sherry Kotlowski, Office Manager for the Adams County Highway Department, briefly explained that the Highway Department Operating Results that were presented to County Board at the August Meeting did not include the Highway Department carry over funds; it only contained the current year's operations. The Highway Department accounts do show a difference of \$10,739, compared to the audit report. This could possibly be an adjusting journal entry that the auditors may have made. However, no one has informed the Highway Department of the adjustment.

Barb Petkovsek will follow up on the differential and respond at a later date.

Discussion regarding allocation of grant dollars, appropriate coding of receipts and misappropriation of revenues took place. Barb Petkovsek explained some basic accounting such as when a revenue account begins with a 42 or 43, the 2 and 3 identify the revenue sources as either state or federal dollars.

Motioned by Sebastiani/Kirsenlohr to continue as we have been with no change to the internal service fund accounting, noting this can be reviewed again in the future. Motion carried by

unanimous voice vote. In favor, Kirsenlohr, West, Sebastiani, Sumpter, Babcock, Johnson, Renner, Morgan, and Keckeisen.

Ron Chamberlain talked about the TIGER grant being submitted for \$33.4 million. He discussed that the WisDOT has indicated that there will be more stimulus money available due to project preparedness. Since Adams County has projects basically ready, we stand a very good chance of obtaining some of that funding. However, in order to ensure that we are ready, the land acquisitions that have been budgeted for in 2010 need to continue to be acquired now in 2009. Ron Chamberlain informed the committees of the acquisition process.

Motioned by Kirsenlohr/Sebastiani to proceed with land acquisitions for County Trunk Z by going into debt in 2009 and to budget for appropriations in 2010. Motion carried by unanimous voice vote. In favor, Kirsenlohr, West, Sebastiani, Sumpter, Babcock, Johnson, Renner, Morgan, and Keckeisen.

Motioned by Sebastiani/Kirsenlohr to recess at 10:20 a.m. Motion carried by unanimous voice vote. Reconvened at 10:26 a.m. All present.

Motioned by Sebastiani/West to deviate to item #11, discuss and/or act on resolutions related to release of DNR Funds for long term care. Motion carried by unanimous voice vote. Public Works Committee met last night and they have a draft resolution however, Barb Petkovsek and Myrna Diemert are working on the overdrafts in the Solid Waste department. The amount outstanding needs to be determined. The dollars to be released by the DNR still has not been determined.

Motioned by Sebastiani/Kirsenlohr to table the draft resolution until next month. Motion carried by unanimous voice vote. In favor, Kirsenlohr, West, Sebastiani, Sumpter, Babcock, Johnson, Renner, Morgan, and Keckeisen.

Chamberlain excused.

The Public Works Committee departed from the meeting. Excused, Babcock, Johnson, Renner, Morgan, and Keckeisen.

### **Regular Administrative and Finance Committee Meeting began at 10:46 a.m.**

Myrna Diemert informed the committee on the process involved for the creation of new cells. There was discussion on the possibility of the Solid Waste Department being self supporting and off the tax levy. Myrna Diemert explained the 25% tippage fee increase goes back to the state, that this is a mandatory fee.

Changing the collection policy was discussed. Billing customers in advance was one option rather than delinquent charges being applied to the tax bills.

Motioned by Sebastiani/Kirsenlohr to have Myrna receive a legal opinion from Jack Albert, Corporation Counsel by October 9<sup>th</sup>.

Set next meeting date for October 15<sup>th</sup>, 9:00 a.m.

Motion carried by unanimous voice vote.

Agenda item for Oct 15<sup>th</sup>, Discuss and/or act on: Can we apply delinquent charges to tax bills?

Diemert excused.

Barb Petkovsek went over county wide revenues and expenditures with the committee. No cash reconciliation report given at this time. There will be a redistribution of taxes, the Town of Rome values have gone down and some towns were reassessed going up.

MIS—Dawn MCGhee explained that the server room air-conditioner has been failing and the temperature has been continuing to rise. The unit is undersized for the load. It runs 24 hours a day, 7 days a week. The air-conditioner covers approximately \$250,000 worth of equipment. It will cost \$8,000 to \$10,000 to replace the air-conditioner, which is a minimal investment to protect the server equipment.

Motioned by Kirsenlohr/Sebastiani that dollars are not to exceed \$10,000, to replace the air-conditioner, and they be taken from MIS Department carry over. Motion carried by unanimous voice vote.

MIS 2010 Budget includes 1000 hours of overtime for Rich Huck now that he is in the union. He may be called in which will create over time. Another support contract was added in budget. The committee asked how many blackberries were being used. There are a total of 9 blackberries in use.

County Clerk—Cindy Phillippi informed the committee there will be election trainings Oct 1, 2 and Dec 7 through the 11 in the County Board Room. An update the on Community Development Block Grant progress, process and requirements were given to the committee. The Citizen Participation Plan for Community Development Block Grant, recommended 3<sup>rd</sup> party administrator MSA. For Community Development Block Grant, Statement of Assurances, certification for contracts, grants, loans and cooperative agreements were also discussed.

A resolution was submitted to purchase a van with grant dollars.

Motioned by Kirsenlohr/Sebatiani to forward the resolution to apply for 100% grant dollars to purchase a van. Motion carried by unanimous voice vote.

Treasurer – Mary Ann Bays submitted an investment report. She will be making municipalities whole. Bids for tax foreclosures will be opened tomorrow.

Motioned by Sebastiani/Kirsenlohr to adjourn at 1:10 p.m. until October 15 at 9:00 a.m. Motion carried by unanimous voice vote.

Respectfully submitted,

Cindy Phillippi  
Recording Secretary