

FINANCE
August 1, 2018

- Call to order** The meeting was called to order by Chairman Duane Rogers at 9:00 a.m. Committee members present were Geri Kozelka, Greg Russell, Gerry Krachey and Wayne Jerrett. Board Chairman Tom Cornford and Clerk Janet Geisler were also present.
- Verify posting** The meeting was verified as being properly posted.
- App of Minutes** Krachey moved, Russell second to approve the minutes of the previous meeting. The motion carried with no negative votes cast.
- Special Prosecutor** District Attorney Tim Baxter advised the committee that he will be out of the office for possibly up to 10 weeks on medical leave. A special prosecutor, Jim Babbitt, from Chetek will be filling in for him. He will also be coming a couple of times ahead of time to become familiar with the Court proceedings. Tim has made arrangements for him to stay at Microtel for \$70 a night for 10 consecutive weeks. The estimated total maximum cost is \$2,240 that the County would have to pay. Meals will be reimbursed at the County rate. The committee asked that Tim keep them informed if he will out of the office longer than expected. Costs to cover the expenses may need to be taken from the Contingency Fund.
- 2017 Audit** Jay Bennett of Johnson Block presented the 2017 audit to the committee. Some of the highlights are as follows:
- The General Fund balance as of December 31, 2017 was \$3,387,456.
 - There was an increase over all governmental funds of \$904,183.
 - The General Fund increased by \$89,955.
 - Assigned and unassigned general fund balances represent 24.4% of general fund expenditures.
 - Local property taxes have increased on an average of 1.36% per year.
 - The County's valuation over a five-year period has increased by an average of 2.5%.
 - Delinquent taxes receivable increased by 3.3%
 - Revenue from sales tax increased by 5.3%.
 - The general obligation debt limit was \$59,849,150 which is 10% of general obligation debt capacity.

The comments on the operations and internal control document was reviewed. It was suggested that an e-mail be sent out regarding grant activity which requires an expense and revenue account for each grant and also a reminder to employees of the County's fraud policy.

App of bills

Krachey moved, Kozelka second to approve the bills. The motion carried with no negative votes cast.

Borrowing

Highway Commissioner Dennis Pelock and Cory Folbrecht appeared regarding the maintenance costs associated with two trucks bought in 2009. Highway would like to trade these trucks in instead of trying to sell them outright. The labor for repairs on these trucks was \$81,000 and parts were \$65,000. No trucks were bought in 2018 due to budget cuts but the plan is to buy one in 2019. Dennis stated that if we do need to borrow it would look better to the general public if the County is purchasing something for a bridge. Funds can then be transferred to purchase the trucks by shifting some money from the bridge account to the truck account.

Dennis explained bridge repairs that need to be made in various municipalities in upcoming years. The County's portion for those repairs is \$330,000.

It appears that the amount of borrowing may be up to \$500,000. Some funds may be able to come out of the General Fund. Highway was directed to authorize putting the trucks out for bid to see where the County stands on the amount of borrowing they will need to borrow.

Co Board agenda

Treasurer Deanne Lutz spoke to the committee about a resolution which will include fees that can be charged by the Treasurer's office on foreclosures. The fees that could be charged are for:

1. Title work fee
2. \$200 in costs when the Court becomes involved
3. 10% redemption fees against the net tax which gets charged the last 30 days.

Julie Cipra, 911 Coordinator will be bringing a resolution regarding a contract with Tri-State ambulance for Emergency Medical Dispatch. There is no cost to the County for this. For every medical call that is received, LaCrosse will be conferenced in to provide medical instructions for whatever the case may be. The State of Wisconsin passed a law in April that requires dispatch centers to provide pre-arrival CPR instructions and by having Gundersen do this, it qualifies the County.

Next Meeting

August 22, 2018 at 9:00 a.m.

Adjournment

Krachey moved, Russell second to adjourn the meeting. The motion carried with no negative votes cast and the meeting adjourned at 10:50 a.m.

Janet L. Geisler, County Clerk