

**FINANCE COMMITTEE**  
**December 5, 2011**

**Call to Order.** Chair Mawhinney called the meeting of the Finance Committee to order at 7:30 A.M. on Monday, December 5, 2011, in Conference Room N-1 Rock County Courthouse East.

**Committee Members Present.** Supervisors Mawhinney, Kraft, Beaver, Diestler and Podzilni.

**Committee Members Excused:** None.

**Staff Members Present.** Jeff Smith, Finance Director; Craig Knutson, County Administrator; Dave O'Connell, Human Resources Director; Randy Terronez, Assistant to County Administrator; Sherry Oja, Senior Accountant/Assistant to the Finance Director; Jodi Millis, Purchasing Manager; Mickey Crittenden, Information Technology Director.

**Others Present:** None.

**Approval of Agenda.** Chair Mawhinney said there is a request to add a Transfer for the County Clerk and a Pre-approved Encumbrance for Information Technology. Supervisor Podzilni moved approval of the agenda with these additions, second by Supervisor Diestler. ADOPTED.

**Committee Review and Approval of Per Meeting Allowances.** Supervisor Beaver moved approval of per meeting allowances in the amount of \$14,663.64, second by Supervisor Podzilni. ADOPTED.

**Approval of Minutes – November 9, 2011, November 10, 2011, November 15, 2011 and November 17, 2011.** Chair Mawhinney requested the November 9, 2011 minutes show the meeting was called to order on Wednesday, November 9, 2011. Supervisor Kraft moved approval of the minutes of November 9, 2011 with this change and approval of the November 10, 2011, November 15, 2011 and November 17, 2011 as presented, second by Supervisor Diestler. ADOPTED.

**Citizen Participation, Communications, Announcements, Information.** Mr. Smith handed out copies of the County Sales Tax Receipts through November 2011 and said the County is ahead of last year at this time by \$401,136.

**Transfers and Appropriations.**

**Human Resources**

**FROM**

<u>Account #</u>	<u>Amount</u>
08-1420-0000-62108	\$ 7,000
Labor Negotiations	

**TO**

<u>Account #</u>	<u>Amount</u>
08-1420-0000-63107	\$ 7,000
Public & Legal Notices	



Supervisor Podzilni moved Purchasing Procedural Endorsement for the Process Service for Child Support, second by Supervisor Beaver. ADOPTED.

**Professional Security Services for Human Services**

Supervisor Diestler moved Purchasing Procedural Endorsement for Professional Security Services for Human Services, second by Supervisor Podzilni. ADOPTED.

**Resolution.**

**Designating Fund Balance Classifications**

**“NOW, THEREFORE, BE IT RESOLVED** that the Rock County Board of Supervisors duly assembled this \_\_\_\_ day of \_\_\_\_\_, 2011 does hereby signify that the resources of the Parks Special Revenue Fund be committed for wages, equipment, services and supplies for Parks activities; and,

**BE IT FURTHER RESOLVED**, that the resources of the Other Grant Special Revenue Fund be committed for wages, equipment, services and supplies for the grant activities; and,

**BE IT FURTHER RESOLVED**, that the resources of the Veteran’s Relief Special Revenue Fund be committed for wages, equipment, services and supplies for veterans relief activities; and,

**BE IT FURTHER RESOLVED**, that the resources of the Other Activities Special Revenue Fund be committed for cost associated with agency and trust account activities; and,

**BE IT FURTHER RESOLVED**, that the resources of the Other Special Revenue Funds be committed for wages, equipment, services and supplies for other special revenue fund activities; and,

**BE IT FURTHER RESOLVED**, that the Finance Director be delegated the authority to assign fund balances.”

Mr. Smith explained the GASB issued Statement 54 to change the terminology for financial reporting purposes to comply with GAAP on fund balances.

Supervisor Beaver moved approval of the above resolution, second by Supervisor Podzilni. ADOPTED.

**Amending the Rock County Fund Balance Policy.**

Supervisor Beaver moved approval to amend the Rock County Fund Balance Policy, second by Supervisor Diestler. ADOPTED.

**Adjournment.** Supervisor Beaver moved adjournment at 8:17 A.M., second by Supervisor Diestler. ADOPTED.

Respectfully submitted,

Marilyn Bondehagen  
Confidential Administrative Assistant

**NOT OFFICIAL UNTIL APPROVED BY COMMITTEE.**