FINANCE COMMITTEE December 5, 2011

<u>Call to Order</u>. 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.

<u>Committee Members Present</u>. Supervisors Mawhinney, Kraft, Beaver, Diestler and Podzilni.

Committee Members Excused: None.

<u>Staff Members Present</u>. 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.

<u>Committee Review and Approval of Per Meeting Allowances.</u> 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.

<u>Citizen Participation, Communications, Announcements, Information.</u> 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>TO</u>	
Account #	<u>Amount</u>	Account #	Amount
08-1420-0000-62108	\$ 7,000	08-1420-0000-63107	\$ 7,000
Labor Negotiations		Public & Legal Notice	S

08-1420-0000-64200	2,000	(
AD 1 2 TO		

08-1420-0000-63100 Office Supplies

2,000

Training Expense

Human Services Department

FROM	TO

Account # Amount Account # Amount 36-3730-0000-62200 \$12,000 36-3730-0000-62119 \$12,000 Job Center Utilities Other Contracted Svc – Job Center

County Clerk

FROM TO

Account # Account # Amount Amount 14-1410-0000-64200 14-1410-0000-67171 595 595 Training Capital Assets over \$500+

Supervisor Diestler moved approval of the above Transfers for the Finance Committee, second by Supervisor Kraft. ADOPTED.

2011 Bills and Encumbrances

Finance Director	\$ 1,007.59
County Clerk	76.11
Employee Related	247.24
Land Records	140.00
Information Technology	33,316.74
Stray Dogs	50.00

Supervisor Podzilni moved approval of the above Bills and Encumbrances for the Finance Committee, second by Supervisor Beaver. ADOPTED.

Bills Over \$10,000. None.

Encumbrances Over \$10,000. None.

Pre-Approved Encumbrance Amendments.

Information Technology

AT&T 2,600.00

Supervisor Diestler moved approval of the above Pre-Approved Encumbrance Amendment for the Finance Committee, second by Supervisor Kraft. ADOPTED.

Approval of Bills for Other Departments. None.

Review of Resolutions.

2012 Process Service for Child Support

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.

<u>Adjournment</u>. 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.