

Lincoln County
Finance & Insurance Committee
Social Services Third Floor Conference Room
Friday August 8, 2008
7:30 a.m.

Members Present: Robert Lee, Robert Weaver, Carl Short & Gene Simon

Excused: Richard Berndt

Non member present: see sign in minute sheet

1. Meeting called to order at 7:30 a.m.

2. Minutes of June 6, 2008 were approved as printed by Motion/Second M/S Simon/Weaver all voting aye.

3. Treasurer's Report – County Treasurer's financial report was provided in writing along with year-to-date budget report – M/S Weaver/Short to receive reports and place on file – all voting aye.

4. 2007 Financial Statements and Management Letter – Auditors from Schenck SC Certified Public Accountants presented and explained the 2007 Basic Financial Statements and Management Letter to the Finance Committee and answered questions. In Management Letter under General Comments and Observations auditors recommended Manual of Financial Policies and Procedures be updated and strengthened. Health Department procedures for Receipting and Making Deposits from 2006 Management Letter was reviewed – new policies and procedures have been implemented by Health Department. Responsibility for Development of Department Financial Systems and Procedures was again recommended. Some progress has been made but centralizing various financial duties improves the overall financial procedures of the County. Developmental Disabilities Center Billing for Services Provided to Long-term Care Clients 2006 single audit report contained a finding. The County and State have agreed to settlement terms. The Auditor recommends the County review the rate per unit of service each quarter. There were no new findings or significant communications from the Auditors for 2007.

5. Humane Society Sustainable Plan and Budget Request - The Humane Society is requesting an additional \$15,000 for 2008, which will require a County Board Resolution authorizing contingency funds. Their 2009 County Budget Request is \$35,000 which is included in the budget process. Currently the Humane Society has a check book balance of about \$25,000 which should last thru October 2008. Fund raising activity with the Towns and Cities was again discussed. The committee requested the Humane Society again attend the September Finance Committee meeting.

6. Maintenance Work Space – The CIP request for new Maintenance building scheduled for August County Board meeting is withdrawn. Administrative Coordinator, Highway Commissioner, Maintenance Supervisor and others are working on utilizing existing space at the Merrill Highway Shop and have some viable options.

7. County Clerk's Year-to-Date budget report was placed on file by M/S Simon/Lee – all voting aye.

8. Approval of Postage Machine bids – Sealed bids were received and opened by Clerk Kunkel, explained to the committee. Clerk Kunkel recommended the Pitney Bowes bid

for one machine at \$376.00 per month which was the low bid. M/S Simon/Short to approve recommended contract for Pitney Bowes postage meter – all voting aye.

9. Building Project Purchase Orders and Year-to-Date Expenditure Update – Report received and place on file by M/S Weaver/Lee – all voting aye.

10. July Year-to-Date Budget Report – Report received and place on file.

11. North Central Health Care Budget to Actual Report – Report discussed and place on file.

12. Preliminary 2009 Budget – Finance Director Leydet provided the Committee with 2009 Preliminary Budget Analysis August 8, 2009, under levy limitations by the State, Lincoln County will be able to increase the operational tax levy by \$238,327, preliminary requests are \$1,113,243 over the State limit. The committee reviewed additional budget information and discussed the severity of the shortfall. Administrative Coordinator Mulder will make a budget presentation at the next County Board meeting. The Finance Committee recognizes the immediate need for a hiring freeze and the probable necessity of reducing county employees and making priority program decisions.

13. CIP Timetable – No action

14. Budget Modifications – M/S Weaver/Lee to approve budget modification for Farmers Market and UW Extension – all voting aye.

15. Director's Report – A. Year-to-Date Budget Report – Reports received and placed on file – no action

16. Review Correspondence/Communication – none

17. Review County Voucher Listing – Listing made available

18. Set Next Meeting Date – September 5, September 12 - Budget Review, October 3 all at 7:30 a.m.

19. Adjourn – Weaver/Lee to adjourn at 9:30 a.m. – all voting aye.

Submitted by,

Robert Weaver
Secretary