

COMMITTEE REPORT

COMMITTEE: Finance, Tax & Budgets
CHAIRPERSON: Yerda Potter, Chair
DATE/TIME: September 29, 2005

PRESENT:

Berlage
 Carroll

Kent
 Mapes

Potter
 Schultz

Other Board members: Beth Baranski

Others: Troy Brown, Diane Williams, Betsy Eaton, Carol Soat, Marie Stiefel

MINUTES

1. Minutes

Marvin Schultz stated that he voted no under item iiiia on the September 1st minutes. Yerda Potter asked that “due to state revisions unknown at this time” be added to her statement under Board Member Concerns on the July 28th minutes. Schultz made a motion to accept the committee minutes of July 28, 2005 as amended, August 29, 2005, August 30, 2005, August 31, 2005 and September 1, 2005 as amended. Jody Carroll seconded and the motion passed.

2. Old Business

- a) Discussion of FY2006 budget. Potter stated that she has followed up on a couple of items that were brought up during the joint meeting process.
 - i. She spoke with the County Clerk about the Soil & Water Conservation District’s request to be put on the tax levy. The Clerk stated that there is some information needed before that can be done. She will check to make sure that the SWCD was established and voted on by the County voters and what the procedure should be. The County Administrator suggested that she should also determine if their levy would fall under the PTELL limitations.
 - ii. Potter also reported to the committee that the County Engineer has heard nothing further about the recent legislation regarding rabies tags fees.
 - iii. No estimate has been received yet regarding the States Attorney’s request for remodeling in his office.
 - iv. There has been no answer from Brian Melton regarding using ethanol fuel. Carroll stated that he will probably not be able to use it for the squad cars.

The County Administrator reviewed a memo that was distributed to the committee about the General Fund fund balance, the policy and the amount available to appropriate. He reviewed the information with the committee and the amount of appropriations that have been made as a result of the process so far. His recommendation is to not spend 100% of the remaining fund balance that is available. He also stated that in the

future there will be less and less available fund balance to appropriate, especially since the County has a history of planning to expend all of the estimated revenues. He stated that he believes the revenue estimating process is getting better and closer to the actual amounts received, but he stressed that the County be careful about increasing expenditures that are recurring each year. Brown also reported that he is preparing a macro analysis of the revenues and expenditures including projecting required fund balances over the next several periods. The purpose of this analysis is to help determine the General Fund's ability to meet ongoing operational expenses in the future. At this point, the analysis appears to indicate that in future periods there are likely to be some issues. He will be sending this memo out to the committee when it is completed.

Brown and Potter asked the committee members to look at the calendars and choose some dates to have the Budget Review Work Sessions. Last year, three meetings were held but Brown feels that the steps can be accomplished in two meetings this year. After some discussion about the publishing of the Truth in Taxation notice, the committee determined that the two dates for the Budget Review Sessions will be Wednesday, October 12 and Thursday, October 20 at 7:00 p.m. in the County Board room. Notice will be sent out for the County Board members to put those dates on their calendars.

Carroll asked who will be monitoring the fund balance policy and Brown replied that it is everyone's responsibility to stay within their budget and not overspend the appropriation, but that he, the Claims Committee and the Treasurer Carol Soat keep an eye on it. The fund balance policy will be approved as a step in the Budget Review Sessions.

3. New Business

- a) Discussion of CVB budgets. Ron Mapes stated that the Development & Planning Committee just received the CVB budgets at their meeting on Monday night and they feel they need more time to review them. He plans to hold a committee meeting at 6:30 p.m. on October 11, before the County Board meeting. Potter stated that she feels they need to move forward and Brown expressed concern that continued delays are disruptive to the process, especially since the first review session is now scheduled for October 12. Schultz made a motion to schedule a joint Development & Planning and Finance Committee meeting on October 11 at 6:00 p.m. to discuss the three CVB budgets. Mapes seconded and the motion failed with all voting no. The committee discussed reviewing the budgets now and Eaton stated that these budgets have been prepared following the direction she was given at the September 1 joint meeting. Mapes made a motion to accept the CVB budgets as presented with the understanding that the Development & Planning Committee will review them and bring forward any recommendations. The motion died for lack of a second.

Betsy Eaton reviewed the Tourism Promotion, Tourism LTCB, and Tourism Capital Development budgets with the committee explaining in detail how the revenue and expenditure estimates were reached. The committee discussed the revenues and expenditures and some members stated that the entire budget has not been expended in past years. Eaton stated that she is confident in her revenues estimates and that she fully expects to expend 100% of her budgeted expenditures. Carroll asked if she has line items this year that are not going to be fully expended and she reviewed several line items that she still expects to spend up to the budgeted amount. Schultz made a motion to forward the CVB budgets as presented to be included in the comprehensive budget document. Mapes seconded and the motion passed. Mapes stated that he will hold a special Development & Planning meeting on October 11 at 6:15 p.m. to discuss the budgets.

4. Other

- a) Treasurer's reports
- b) Board member concerns
 - i. Berlage stated that she met with the Regional Office of Education and other county board chairs as directed to discuss the lease for the ROE. They determined that the proposed division of the lease based on assessment is the fairest method. The lease amount is set for five years, but the annual amount each county pays will change each year.
 - ii. Schultz asked if is time to send out bids for auditing services. Brown stated that should be discussed in the near future with the committee.
 - iii. Berlage stated that there will be an item on the County Board agenda regarding a proposal from Monica Notheis to finish the zoning ordinance review at an amount not to exceed \$1755. Carroll commented that while the amount paid to date is considerable, it is still well under the original estimated cost of hiring an outside consultant to do the project.
 - iv. Schultz stated that the Sheriff's Office was over budget on salary items in their FY04 budget and he thought Brian Melton was going to check on the reason and report back to the committee. Brown stated that he will remind Melton and also commented that the Sheriff's Office salary figures are very close to budget this year (FY05). He asked if the departments are complying with the new claims form and asked if the Treasurer's Office can create a report that shows the departmental salaries year-to-date compared to budget. Soat will have her office develop one.

5. Citizens' Comments – none

There being no further business, the meeting adjourned at 8:35 p.m. following a motion by Berlage and seconded by Mapes.