

Finance Committee Meeting Report (Submitted 9-13-11)  
Courthouse, Room 303C, Monday, September 12, 2011, 5:00 P.M.

Members Present: Pat Ripperger, Jerry Thompson, Kippy Nelson and Kathy Nelson.  
Members Absent: Dennis Anderson. Ex-Officio Members Present: Tim Wells.  
Others Present: Sheriff Jim Padilla, Rich VerHeecke, Treasurer, Jon Zahm and  
Colleen Gillaspie, County Administrator.

Acting Chairman Wells called the meeting to order at 5:00 p.m. Member Kippy Nelson moved to approve the agenda as printed, Member Kathy Nelson seconded, all were in favor and motion carried.

No introductions were necessary.

Member Kippy Nelson moved to approve the August 9, 2011 Finance Committee meeting minutes as printed, Member Ripperger seconded, all were in favor and motion carried.

Lindi Kernan, Supervisor of Assessment submitted a written report. (on file)

Rich VerHeecke, Treasurer, reported Department activities for the month of August. The Tax Sale is scheduled to be held on November 1<sup>st</sup> at 10:00 a.m. in the second floor Courtroom.

The Committee reviewed the Treasurer's Bank Balance Report and the County Clerk's Fund Balance Report. Member Ripperger moved to recommend the County Board place on file the Treasurer's August Bank Balance Reports and August Interest Report (available at meeting) and the County Clerk's August Fund Balance Reports, Member Kathy Nelson seconded, all were in favor and motion carried. (see enclosed report)

The Committee reviewed the August 2011 Revenue and Expenditure Audit Trail Reports as prepared by the Accounting Department. Total expenses for the period were \$2,531,818.37 and revenues were \$2,257,432.93, reflecting a deficit in revenues of \$274,385.44. Year-to-date General Fund revenues are at 79.6% and expenditures are at 67.0%, while they should be 75%. Restricted funds are at 76.4% for revenues and 71.5% for expenditures. The Committee reviewed, discussed and questioned various revenue and expenditure entries. The name of current fund Elderly Services (8120) will be changed to Community Programs to better explain the purpose of the fund and the name of current fund Federal Forfeited Drug Fund (8640) will be expanded to include State's Attorney Federal Forfeited Drug Fund to identify the owner of the restricted fund. Also, a Bank Charges line item will be created in the General Financial Services (2120) line item to track monthly bank fees that are being charged and then reversed the next month.

Member Kathy Nelson moved to recommend the County Board approve the August County Accounts in the total amount of \$2,531,818.37, Member Ripperger seconded, all were in favor and motion carried. (enclosed)

The Committee discussed the necessity of approving budget amendment resolutions in November of each year. Instead of submitting budget amendment resolutions, it was requested that Departments that are over budget should attend the November Finance Committee meeting to discuss the reason they are over. This will then be typed into a formal report for Board review in November.

Under Old Business, the Henry County Correctional Center Daily Population Report for the month of August was reviewed.

Under New Business, there were no non-budgeted revenues for discussion.

The amendment to the original motion made in June to recommend the County Board allocate \$400,000.00 of wind tower revenue for Courthouse repairs was discussed. Member Kippy Nelson moved to amend the amendment to recommend the County Board allocate \$491,306.00 of wind tower revenue to the Capital Building Fund (8470) for Courthouse repairs, Member Kathy Nelson seconded, all were in favor and motion carried. (see attached resolution) Additional information pertaining to the estimated cost of Courthouse repairs is available in the Administration report.

The resolution approved in August authorizing stipends for full-time non-union employees mistakenly did not include stipends for 4 employees. Also, the Sheriff's Department was to purchase radios required for narrowbanding compliance with restricted fund monies that ended up being currently unavailable for use. Member Kathy Nelson moved to recommend the County Board approve the resolution utilizing \$42,962.40 of wind tower revenue received to-date for narrowbanding compliance radios for the Sheriff's Department as well as stipends for four employees in Departments 6010 (Sheriff), 6030 (Court Services) and 6040 (State's Attorney), Acting Chairman Wells seconded, all were in favor and motion carried. (see attached)

Following action taken at the August County Board meeting authorizing funding for the ROE, the Stark County Board was found to have declined the request to sign the Memorandum of Understanding, which was a requirement for continuing the ROE funding resolution. Member Kippy Nelson moved to recommend the County Board approve the revised ROE funding resolution removing the requirement of Stark and Bureau Counties to sign the Memorandum of Understanding, Member Thompson seconded, all were in favor and motion carried. (see attached)

Member Kippy Nelson left at 6:19 p.m.

The Committee recommended the County Board approve the implementation of a Henry County Early Retirement Incentive at their September 8, 2011 Finance/Budget meeting. (see attached resolution) Since that meeting, dialogue has been held with some of the outside agencies regarding their thoughts on such an implementation. Hillcrest Nursing Home suggested elimination of the language regarding not hiring an individual accepting the ERI because for them the staff will retire and come back to work part-time which they rely on. The Committee will review this suggestion at the County Board meeting.

Member Thompson moved to go into closed session to review closed session meeting minutes at 6:21 p.m., Member Ripperger seconded: 4 yes – P. Ripperger, J. Thompson, Kathy Nelson and T. Wells; 0 no; 2 absent – D. Anderson and Kippy Nelson.

Member Thompson moved to return to open session at 6:22 p.m., Member Kathy Nelson seconded, all were in favor and motion carried.

Member Ripperger moved to release the minutes of March 7, 2011, Member Kathy Nelson seconded, all were in favor and motion carried.

The next regularly scheduled Finance Committee meeting was set for Saturday, October 8, 2011, at 9:30 a.m., Board Conference Room #303C, 3<sup>rd</sup> floor, Courthouse.

The meeting adjourned at 6:27 p.m.

Respectfully submitted,

Colleen Gillaspie, County Administrator