

Committee members: Braughler, James B  
Hanneman, Jennifer  
Jones, Richard C. (Chair)  
Mode, Jim  
Molinaro, John

1. **Call to order** – Richard Jones called the meeting to order at 8:30 a.m.
2. **Roll call (establish a quorum)** – All committee members were present. Staff in attendance was Ben Wehmeier, Brian Lamers, Tammy Worzalla, Phil Ristow, Bill Kern, John Jensen and Barb Frank. Public included Lydia Statz from Jefferson Daily Union and David Wagner from Ehlers.
3. **Certification of compliance with the Open Meetings Law** – Ben Wehmeier certified that notice of the meeting complied with the Open Meeting Law.
4. **Review of the agenda**-No changes
5. **Citizen Comments** – None
6. **Approval of Finance Committee minutes for September 11, September 13, September 16 and September 18, 2013 Budget Hearing Minutes.** A motion was made by Braughler/Hanneman to approve the minutes of the Budget Hearings. The motion passed 5-0.
7. **Communications** – Brian Lamers passed out a sheet from Human Services showing capital expenditures compared to budget for 2013 and what projects the department would like to do with remaining funds. The list was approved by the Human Services Committee.
8. **Monthly Finance Report for Finance Department.** Brian Lamers went through the August 2013 report. He explained that the expenditures are at 66.63% and the target should be about 66.67%.
9. **Discussion and possible action on the debt structure for the Highway Facilities.** David Wagner from Ehlers explained that the summary sheet which was passed out showed 3 different options and the cost alternatives for the bonding. He explained borrowing under the bank qualified option requires that the bond issue amount to be under \$10 million in a year generating in interest cost savings of about 0.5%. The different options were discussed along with other issues such as the demolition of the existing Countryside site and the remediation of the old Highway site. It was determined that Option 3 should be not considered. Discussion also took place whether the bonding should be increased to pay back the cost of the demolition of the old Countryside facility. A motion was made by Molinaro/Braughler to approve debt structure Option 1 presented by Ehlers and bring it to the County Board. The

motion passed 5-0. Discussion then took place on the amount of funding to be brought forward to the County board for discussion at the October 22, 2013 meeting. The budget currently has \$16,750,000 of which \$250,000 is issuance cost. That would have to go up by \$140,000 to cover 3 debt issues. An increase of \$1,000,000 was considered to pay back the current cost of demolition of the Countryside Facility, which could be used for future demolition and remediation of the existing highway site. A motion was made by Mode/Braugler to bring a budget amendment to the County Board for the amount of \$17,890,000 with any anticipated revenues from the old Highway Department site to be used to pay down the debt. The motion passed 5-0.

- 10. Review and discussion regarding the 2014 budget.** No change.
- 11. Discussion of funding for projects related to the Countryside purchase, demolition and cost related to the future Highway Facilities.** John Molinaro asked Ben Wehmeier if there was going to be any information updates to the County Board on changes. Ben stated that information is still being gathered and he will update the board when more information is known.
- 12. Review and discussion on the 2012 Single Audit Report.** Brian Lamers explained that the audited schedule of Federal and State awards are included in the packet. He explained that during the audit there was one finding from the auditors. This finding was due to a lack of verification of suspension or debarment from the federal or state government to perform services when new vendors are selected. The departments have been made aware of this requirement and have adjusted their process to include this verification going forward.
- 13. Review and discussion on 2013 projections of budget vs. actual.** Brian Lamers gave estimates through the end of August. The Treasurer is projected to be under the budgeted amount of what was expected to be turned back to the County. The major part of this is the fair market value adjustment on investment of approximately \$200,000 under cost. The Sheriff budget projection is over budget by approximately \$8,000 but that is always a hard projection because of things such as compensation time payout and use of Jail Assessment funds and coverage needed using overtime. The Coroner at this time is projected at approximately \$2,500 over budget which is hard to predict based on additional autopsy cost.
- 14. Discuss setting appraised prices for tax foreclosed parcels (multiple Jellystone Campground parcels) owned by the County.** Phil Ristow and John Jensen discussed the properties and the bidding process involved with these parcels. Phil explained that the committee may want to consider an auction type bidding process. That would eliminate the issue regarding the right of first refusal from the Campground Association. Discussion took place on setting the minimum bid amounts. A motion was made by Mode/Hanneman to approve that we auction off these properties. Discussion took place on the amount to be used for minimum bidding requirements and the Committee would like staff to come back with more information on the items such as decks and sheds on the properties and how that should be handled.
- 15. Update on contingency fund balance.** Brian Lamers directed the Finance Committee to the schedule showing the current balance of 2013 general contingency of \$213,150 with the other contingency for wage increases having a current balance of \$102,290 and the vested benefits balance of \$245,000 although the approved \$20,000 for the DA office may need to be returned to contingency since the retirement was pushed back until after the December 31, 2013.

**16. Set future meeting schedule, next meeting date, and possible agenda items** – The meeting is Tuesday, November 5, 2013 which is the budget amendment meeting. The next regular meeting will be November 14, 2013. Agenda items will include continued discussions on any 2013 budget to actual issues and funding for future Highway facility.

Meeting Schedule for Finance and County Board through the end of 2013:

Tuesday, October 22, 2013-County Board-Budget Public Hearing-7:00 PM  
Tuesday, November 5, 2013-Finance-Supervisor Amendment Meeting-8:30 AM  
Tuesday, November 12, 2013-County Board-Regular Meeting (Budget)-7:00 PM  
Thursday, November 14, 2013-Finance-Regular Meeting-8:30 AM  
Tuesday, December 10, 2013-County Board-Regular Meeting-7:00 PM  
Thursday, December 12, 2013-Finance-Regular Meeting-8:30 AM

**17. Payment of Invoices**-After review of the invoices, a motion was made by Jones/Hanneman to approve the payment of invoices totaling \$933,898.72. The motion passed 5-0.

**18. Adjourn** – A motion was made by/ to adjourn 10:45 a.m. The motion passed 5-0.

Respectfully submitted,

Jennifer Hanneman  
Finance Committee  
Jefferson County  
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