

Jefferson County  
Finance Committee Minutes  
June 12, 2014

Committee members: Braughler, James B (Vice Chair)                      Blane Poulson  
                                 Hanneman, Jennifer (Secretary)    Schroeder, Jim  
                                 Jones, Richard C. (Chair)

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, Phil Ristow, John Jensen and Brian Lamers. Public present was Steve Cline.
3. **Certification of compliance with the Open Meetings Law** – Wehmeier certified that notice of the meeting complied with the Open Meetings Law.
4. **Review of the agenda**-No changes
5. **Citizen Comments** – None
6. **Approval of Finance Committee minutes for May 8, 2014.** A motion was made by Hanneman/Poulson to approve the minutes of May 8, 2014. The motion passed 5-0.
7. **Communications** –None
8. **Monthly Finance Report for Finance Department.** Lamers went through the April 2014 report.
9. **Discussion of funding for projects related to the new Highway Facilities.** Jones thanked Wehmeier for updating the County Board on the project status. Wehmeier discussed that Ehlers will be at the next Finance Committee to discuss the next bonding issuance. Currently the construction is about 2 weeks behind due to the weather.
10. **Review and discussion on 2014 projections of budget vs. actual.** Lamers stated there is a concern with Register of Deeds revenues being down from the projected budget and he will continue to monitor.
11. **Update on the 2015 budget process.** Wehmeier went through what has been done and where the process is currently and what is coming up. We have been meeting with MIS and will be continuing to discuss their budget. Human Resources is still working on the Human Services budget salaries and fringes.
12. **Discussion and approval of bids received for foreclosed properties and consideration of the process to use to dispose of the unsold properties.** (Note: One of the bids was opened by Kelly Stade from the Treasurer’s Office, as there was nothing on the envelope that stated “sealed bid”. She resealed the envelope and wrote on it that it was opened by accident) Jones opened the bids at 9:00am. John and Diane Blake bid property #332 for \$1,400 with a Cashier’s Check for \$280. A bid from Steve Cline for 37 properties for \$20,000 with a bid check for \$4,000 included property #332. A bid from Steve Cline for 22 properties for \$5,000 with a bid check of \$1,000. Steve Cline stated that he would leave the first bid as is

but exclude property #332 and let that go to the John and Diane Blake. A motion was made by Hanneman/Poulson to accept the \$1,400 bid from John and Diane Blake for property #332 and the two bids as amended for the remaining 58 properties from Steve Cline for a total of \$25,000. The motion passed 5-0.

- 13. Discussion and possible action on transferring county owned property to the City of Jefferson-PIN 241-0614-1131-026.** Ristow discussed the property location. He explained the County really doesn't want exposure as the owner of the property. The City already has a community garden on the property. There is \$0 market value and it will further a public purpose. A motion was made by Schroeder/Hanneman to approve transfer of the property to the City of Jefferson without cash consideration. The motion passed 5-0.
- 14. Discussion and possible action to amend the rule requiring the County Board Chair and Vice Chair to be members of Finance Committee referred from County Board.** Schroeder stated the Chair should have the discretion of selection based on qualifications. Ristow advised there may be limits on the County Board directing the Chair picking committees. Braughler stated that the Chair and the Vice Chair are selected by the County Board and with this being an important committee that they should serve on this committee. He also stated it is necessary to see the whole picture. A motion was made by Jones/Hanneman to send back to the County Board with the approval of the Finance Committee. The motion passed 4-1 (Braughler).
- 15. Discussion on sending out RFP for auditing services.** Lamers said that currently we have a contract with CliftonLarsonAllen and 2013 was the last audit under contract. The county has been with them since the 2006 audit. The original RFP was through 2010. In 2011 there was a resolution extending it through 2013. Ben discussed that sending out an RFP will let us look at pricing and it is a prudent practice to rotate auditors. He explained that we have no issues with the current auditors and it does not preclude them from bidding and possibly getting the bid. A motion was made by Braughler/Hanneman to send out the RFP for audit services. The motion passed 5-0.
- 16. Discussion on the impacts to GASB 68 (Governmental Accounting Standards Board).** Lamers summarized what GASB 68 is and that the Wisconsin Retirement System (WRS) will be providing a calculation for municipalities and counties using actuary calculations that are required with this standard. What that means for the County is that we will have to book a liability for the unfunded amount that is based on that calculation. At this time, we have no idea what that amount could be. It could be a couple hundred thousand dollars or so in additional liability. We just do not know at this time.
- 17. Discussion on the implementation of Procurement Cards (P-Cards).** We have been in contact with JPMorgan Chase and Co. to look at implementing P-Cards for the County. The reason we are looking at them is because Wisconsin is part of a purchasing consortium and with more governments involved there are greater returns in refunds. Once there is more information we will be bringing it to the Committee.
- 18. Update on contingency fund balance.** Lamers directed the Finance Committee to the schedule showing the current balance of 2014 general contingency of \$543,473 and the vested benefits balance of \$275,000. Lamers explained that there are a couple potential contingent transfers in 2014. The resolution to fund the secure remote access project (Citrix) was approved at County Board for \$162,605.13 with \$92,000 from carryover funds from Human Services and a transfer of the balance required from contingency at the end of the

year for the various department impacted. For example, the estimate for the County Board would be over \$20,000. That budget would not be able to handle that expense. The other possible transfer would be for the Sheriff Department to cover overage in salaries with the contract settlement if needed at year end.

**19. Set future meeting schedule, next meeting date, and possible agenda items** – The next meeting is Thursday, July 17, 2014 at 8:30 am, which is the third Thursday, not the second Thursday which is the normal schedule. Agenda items will include an update on the Highway projects and a projection of budget vs. actual, CliftonLarsenAllen will be in to discuss the 2013 Audit, Ehlers regarding the future bonding and update on the 2015 budget.

**20. Payment of Invoices**-After review of the invoices, a motion was made by Hanneman/Schroeder to approve the payment of invoices totaling \$842,945.68. The motion passed 5-0.

**21. Adjourn** – A motion was made by Hanneman/Schroeder to adjourn at 9:45 a.m. The motion passed 5-0.

Respectfully submitted,

Jennifer Hanneman  
Finance Committee  
Jefferson County  
/bll