

Jefferson County
Finance Committee Minutes
October 9, 2014

Committee members: Braughler, James B (Vice Chair) Poulson, Blane
Hanneman, Jennifer (Secretary) Schroeder, Jim (Absent)
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 except for Jim Schroeder. Staff in attendance was Ben Wehmeier, Blair Ward, Tammy Worzalla and Brian Lamers, Kathi Cauley and Jeff Parker.
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**-Move 14, 16, 17 and 19 after Communications.
5. **Citizen Comments** – None
6. **Approval of Finance Committee minutes for September 8th, 10th, 11th and 12th, 2014.** A motion was made by Poulson/Hanneman to approve the minutes of September 8th, 10th, 11th, and 12th, 2014. The motion passed 4-0.
7. **Communications** –None
8. **Monthly Financial Report for August 2014-Finance Department.** Lamers went through the June 2014 report. Nothing unusual noted.
9. **Monthly Financial Report for August 2014-County Clerk.** Nothing unusual noted.
10. **Monthly Financial Report for August 2014-Treasurer.** Lamers went through the report and explained that the interest on taxes and investment is below budget around \$110,000, however the fair market value adjustment through August is about a positive \$97,000.
11. **Monthly Financial Report for August 2014-Child Support.** Lamers explained that the revenues are reimbursed quarterly so it is hard to determine what we will be receiving. The federal and state reimbursement is approx. 67% and there are usually no issues with expenditure overages.
12. **Discussion of funding for projects related to the new Highway Facilities.** Wehmeier explained the closing on the bonding went well. The project is about 35% spent with Maas Brothers for the main contract and about 50% with the other vendors.
13. **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, currently the estimate is about \$57,000. Lamers stated that the Sheriff is tracking about a \$160,000 deficit for September but there are many variables that could change that and many factors to consider in the estimate, a majority comes from the Jail with revenues being down and

overtime. Discussion on the Treasurer was with the monthly financial report. Discussion regarding the Corp Counsel office and the overage that will have to be covered with the vested benefits contingency from retirement payouts.

- 14. Discussion and possible action for payout for property damage claim.** Kathi Cauley explained the situation about a consumer that became agitated and scratched her car and is asking for full payment of \$1,126,88. The employee was not in the car. Wehmeier talked about the policy and how do we go forward with these issues. Cauley stated there were no Human Services vehicles available. A motion was made by Hanneman/Braughler to pay the full amount to reimburse the employee of \$1,126.88. The motion passed 4-0.
- 15. Discussion and possible action for contingency transfer for wiring to Central Services budget.** Wehmeier explained that the wiring closets in the courthouse are running out of room and there is a need to upgrade the camera security system that is being installed. The amount needed to upgrade is \$15,000. A motion was made by Braughler/Poulson to approve a contingency transfer for \$15,000 for the wiring upgrade. Motion passed 4-0.
- 16. Discussion and possible action for contingency transfer to Sheriff for the purchase of Officer body cameras.** Jeff Parker talked how the video and audio system works now within the squad car and the limitations. Discussion took place on the operational policy on the cameras. A motion was made by Hanneman/Braughler to approve a contingency transfer of \$19,233 for the purchase of Officer body cameras. The motion passed 4-0.
- 17. Discussion and possible action for contingency transfer to Sheriff for the painting of the MRAP vehicle.** Jeff Parker talked about the MRAP vehicle. He explained that we received the vehicle through a military program and had to pay for shipping and handling costs of approximately \$7,000. Parker talked about the perception of the public with maintaining the military appearance. The cost to paint this vehicle is estimated at \$6,200 with the paint being donated. A motion was made by Paulson/Hanneman to approve a contingency transfer of \$6,200 for the painting of the MRAP vehicle. The motion passed 4-0.
- 18. Discussion and possible action regarding the investment policy for the County.** Jones inquired with Blair Ward regarding the investment policy and the authority over investments. The authority in the state statues is with the County Board. The County Board can give full authority, partial authority, or no authority to an individual is they choose and retain the authority within the County Board. The County Board did give the authority to the Treasurer. To change investors, the County Board can take action to advise the designated individual to change advisors or take back the authority and change the investors with County Board action. Discussion took place on the current investment firm that the county is with and the services and the fees the county pays for those services. It was decided to add to the next Finance Committee agenda the discussion on the Investments Policy and advisor services.
- 19. Update on the 2015 budget.** Wehmeier went through a couple changes to the budget. One of the changes was a drop to the estimate of the utility payment of \$13,000 which was changed in the budget. The insurance deductible and section 125 contribution and changes to the Human Services budget. We received new estimates for exempt computer aid that will increase by approximately \$15,000 but we have not adjusted that in the budget. We also received an estimate in General Transportation Aids (GTA) with an increase of approximately \$50,000 that was not adjusted in the budget which will just fall into maintenance for the Highway Department. Lamers handed out the draft resolutions for the County Board to set the Levy and the mill rate for the County and the Non-County wide

operations. It was discussed to break out the general operations and the debt and compare to the previous year. Lamers stated that he would update the resolutions for the County Board.

- 20. Update on contingency fund balance.** Lamers directed the Finance Committee to the schedule showing the current balance of 2014 general contingency of \$455,973 which was reduced by \$15,000 for item 15, \$19,233 for item 16 and 6,200 for item 17 for a new balance of \$415,540, and the vested benefits balance of \$275,000. Lamers explained that there are a couple of potential contingency 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 departments impacted. The other possible transfer would be for the Sheriff Department to cover overage in salaries with the contract settlement if needed at year end. The vested benefits may need to be used in the Corp Counsel office with the payout of the retired Corp Counsel and the upcoming payout to the Assistant Corp Counsel.
- 21. Set future meeting schedule, next meeting date, and possible agenda items** – The next meeting will be the Supervisor amendment meeting on Tuesday, November 4, 2014 at 9:00 am and the next regular meeting is Thursday, November 13, 2014 at 8:30 am which is a budget meeting. On the next regular meeting the agenda items will include an update on the Highway projects, projections of budget vs. actual and Investments.
- 22. Payment of Invoices**-After review of the invoices, a motion was made by Hanneman/Poulson to approve the payment of invoices totaling \$2,050,993.92 for the main review and \$3,025,041.27 for the other payments and payroll deductions. The motion passed 4-0.
- 23. Adjourn** – A motion was made by Hanneman/Braughler to adjourn at 10:05 a.m. The motion passed 4-0.

Respectfully submitted,

Jennifer Hanneman
Finance Committee
Jefferson County
/bll