

Jefferson County  
Finance Committee Minutes  
January 8, 2015

Committee members: Braughler, James B (Vice Chair) Poulson, Blane (Absent)  
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 except for Blane Poulson. Staff in attendance was Ben Wehmeier, Tammy Worzalla, Barb Frank and Brian Lamers. Other in attendance was Dawn Gunderson from Ehlers. Members from the public included Dave and Yvette Messmer.
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. **Public Comments** – None
6. **Approval of Finance Committee minutes for December 11<sup>th</sup>, 2014.** A motion was made by Schroeder/Hanneman to approve the minutes of December 11<sup>th</sup>, 2014. The motion passed 4-0.
7. **Communications** –None
8. **Discussion and possible action on selling two unused remnant parcels of land adjoining Highway B located in the Town of Aztalan.** Wehmeier stated that the Highway Commissioner Kern said that this property is not needed by the department. After reviewing the state statutes, it was determined that the County could go to public or private sale. With the private sale, it would be recommended working with the adjacent property owners. There is one other property owner that has adjacent land beside the Messmers. It was discussed that the County will need to look at a way to come up with an objective fair market value for the property. A motion was made by Hanneman/Braughler to support a negotiation for the private sale of the property in conjunction with the Administrator and Corp Counsel working with the Highway Department and Highway Committee for the sale of the property. Motion passed 4-0.
9. **Presentation and Discussion with Ehlers for the final bonding issue.** Dawn Gunderson presented the next bonding issue and went through the projections on the handout that they provided. There was discussion on the remaining costs of the new highway shop, satellite shops and the old highway shop cleanup. The next step will be a joint meeting on March 4<sup>th</sup> with Infrastructure and Highway Committees which should have better estimates on costs. Ehlers will come back to the March 6<sup>th</sup> Finance Committee and to the County Board on March 10<sup>th</sup>.
10. **Monthly Financial Report for November 2014-Finance Department.** Lamers went through the November 2014 report. Nothing unusual noted.

- 11. Monthly Financial Report for November 2014-County Clerk.** Nothing unusual noted. Barb Frank discussed with the Committee issues with the election equipment and costs. The new election boxes were not working and she worked with the company to replace them resulting in a \$21,000 credit. She also received a credit of approximately \$4,100 from the company for services. She discussed she may be asking to use some of these credits for carryover funds for wireless modems.
- 12. Monthly Financial Report for November 2014-Treasurer.** Lamers went through the report and explained that the interest investment is below budget around \$25,000 and interest on taxes is above budget by approximately \$82,000, the fair market value adjustment through December is approximately a positive \$85,000. The Treasurer will be under budget for expenditures.
- 13. Monthly Financial Report for November 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.
- 14. Discussion of funding for projects related to the new Highway Facilities.** This was discussed with agenda item #9.
- 15. 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 \$67,000. Lamers stated that the Sheriff is tracking over \$250,000 deficit, but there are many variables that could change that result and many factors to consider in the estimate. The Clerk of Courts is currently estimating to be over budget by an estimated \$70,000 due to additional court ordered attorney costs. Discussion regarding the Corp Counsel office and the overage that will have to be covered with the vested benefits contingency from retirement payouts. We just received October's sales tax revenue and we are on track to possibly have excess revenues over budget by an estimated \$200,000 to \$300,000.
- 16. Update on contingency fund balance.** Lamers directed the Finance Committee to the schedule showing the current balance of 2014 general contingency of \$399,658 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 the 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 payouts for the retired Corp Counsel and Assistant Corp Counsel.
- 17. Set future meeting schedule, next meeting date, and possible agenda items** – The next meeting is Thursday, February 12, 2015 at 8:30 am. On the next regular meeting, the agenda items will include an update on the Highway projects and projections of budget vs. actual.
- 18. Payment of Invoices**-After review of the invoices, a motion was made by Hanneman/Schroeder to approve the payment of invoices totaling \$1,498,658.76 for the main

review and \$1,302,698.95 for the other payments and payroll deductions. The motion passed 4-0.

**19. Adjourn** – A motion was made by Hanneman/Braugher to adjourn at 9:55 a.m. The motion passed 4-0.

Respectfully submitted,

Jennifer Hanneman  
Finance Committee  
Jefferson County  
/bll