

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

1. **Call to order** – Richard Jones called the meeting to order at 2:30 p.m.
2. **Roll call (establish a quorum)** – All committee members were present. Staff in attendance was Ben Wehmeier, Brian Lamers, Tammy Worzalla, Phil Ristow, Barb Frank and Stacey Jensen. Public included Dawn Gunderson 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 November 14, 2013.** A motion was made by Mode/Hanneman to approve the minutes of November 14, 2013. The motion passed 5-0.
7. **Communications** – None
8. **Discussion and possible action to adopt the Post Compliance Policy for Tax-Exempt and Tax-Advantage Obligations and Continuing Disclosures.** Brian Lamers explained that on the second page it reads that the County Clerk and the Finance Director shall be responsible for monitoring post-issuance compliance issues. That should probably be changed to the Finance Director shall be the Compliance Officer and shall be responsible for monitoring post-issuance compliance issues. A motion was made by Molinaro/Braugher to adopt the Post Compliance Policy for Tax-Exempt and Tax-Advantage Obligations and Continuing Disclosures as amended. The motion passed 5-0.
9. **Discussion and possible action of the Resolution of the Finance Committee Approving Details of \$3,505,000 General Obligation County Building Bonds, Series 2013A.** Dawn Gunderson from Ehlers passed out the sales results with the competitive bids and discussed the rating call with Moodys. Dawn pointed out on page 3 of the handout the things that could change that rating up or down. She stated that one of the important items is the reserves that the County has. Discussion took place on how Moodys rates and when it could change. Dawn went over the bids and explained that Baird was the winning bid at a true interest rate of 3.3729% and went over the payment schedule. A motion was made by Mode/Molinaro to approve Resolution No. 1, \$3,505,000 General Obligation County Building Bonds, Series 2013A. A roll call vote was taken. Aye-5, No-0.

10. **Discussion and possible action on debt structures on Highway Facilities.** None
11. **Discussion and possible action on 2014 budget adjustments to Child Support Department.** A spreadsheet was handed out with the breakdown of the anticipated additional state funds for the Child Support Department. With the additional funding, an additional Child Support Enforcement Specialist would be added and another staff that is currently 32 hours would be increased to 40 hours. Ben Wehmeier stated the budget adjustment would be for \$76,402 in revenue and the same amount of expenditures. Dick Jones asked if there is the same funding for 2015. There is no guarantee that there will be additional state funding. Ben explained that there are additional retirements that are coming up in the future and that would be looked for leaving vacant if the funding was not there. A motion made by Mode/Braugler to send a budget amendment resolution to the County Board for approval. The motion passed 5-0.
12. **Monthly Finance Report for Finance Department.** Brian Lamers went through the October 2013 report. He explained that the expenditures are at 81.94% and the target should be about 83.33%.
13. **Discussion of funding for projects related to the Countryside purchase, demolition and cost related to the future Highway Facilities.** Ben Wehmeier explained where the process is currently with the demolition of Countryside. Ben has been dealing with some issues that were happening out there. Currently, we are under on the estimate for asbestos removal. There may be an additional cost for Symbiont which is the owner representative for the County. The City Planning Commission has approved the Highway Facility site plan.
14. **Review and discussion on 2013 projections of budget vs. actual.** Brian Lamers gave estimates through the end of November. He explained the Treasurer Department is looking like it might be better by year end but still may be over depending on the fair market value adjustment at year end. The Sheriff is estimated currently to be over about \$50,000 but there are a lot of unknowns including comp time and holiday to be paid yet. Brian pointed out the Coroner is going to be close at year end. Dick Jones asked about getting the Investment Advisor set up to do a presentation.
15. **Discussion and possible action recommending department 2013 non-lapsing request be carried forward into the 2014 budget.** Brian Lamers passed out a Human Services request that had come in after the packet was put together. No action taken.
16. **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 with a balance of \$265,000.
17. **Set future meeting schedule, next meeting date, and possible agenda items** – The next regular meeting is Thursday, January 9, 2014 at 8:30 am. Agenda items will include continued discussions on any 2013 budget to actual issue and funding for projects related to the Highway Facilities.

18. Payment of Invoices-After review of the invoices, a motion was made by Mode/Molinaro to approve the payment of invoices totaling \$717,605.04. The motion passed 5-0.

19. Adjourn – A motion was made by Braughler/Hanneman to adjourn 3:27 p.m. The motion passed 5-0.

Respectfully submitted,

Jennifer Hanneman
Finance Committee
Jefferson County
/bll

Finance
2601

Date Ran 12/20/2013
Period 11
Year 2013

Revenues

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
412100	SALES TAXES FROM COUNTY	(143.42)	(95.33)	(48.09)	(104.00)	39.42	137.90%
451004	GARNISHMENT FEES	(15.00)	-	(15.00)	-	15.00	
451005	CHILD SUPPORT FEES	(1,017.00)	(1,008.33)	(8.67)	(1,100.00)	(83.00)	92.45%
451312	EMP PAYROLL CHARGES	(20.00)	-	(20.00)	-	20.00	
474201	FAX INTERDEPARTMENT	(28.12)	(155.83)	127.71	(170.00)	(141.88)	16.54%
485100	DONATIONS - UNRESTRICTED	(380.00)	-	(380.00)	-	380.00	
Totals		(1,603.54)	(1,259.50)	(344.04)	(1,374.00)	229.54	116.71%

Expenditures

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
	Wages and Salaries	234,268.21	233,307.13	961.08	254,516.87	20,248.66	92.04%
	Fringes	98,734.99	107,338.66	(8,603.67)	117,096.71	18,361.72	84.32%
521213	ACCOUNTING & AUDITING	19,123.00	14,835.33	4,287.67	16,184.00	(2,939.00)	118.16%
521213	CAFR REPORTING	3,500.00	3,208.33	291.67	3,500.00	-	100.00%
521296	COMPUTER SUPPORT	2,833.50	2,795.83	37.67	3,050.00	216.50	92.90%
531100	PERMITS PURCHASED	10.00	-	10.00	-	(10.00)	
531243	FURNITURE & FURNISHINGS	-	366.67	(366.67)	400.00	400.00	0.00%
531301	OFFICE EQUIPMENT	269.00	-	269.00	-	(269.00)	
531311	POSTAGE & BOX RENT	1,756.37	2,750.00	(993.63)	3,000.00	1,243.63	58.55%
531312	OFFICE SUPPLIES	2,972.41	3,116.67	(144.26)	3,400.00	427.59	87.42%
531313	PRINTING & DUPLICATING	300.65	320.83	(20.18)	350.00	49.35	85.90%
531314	SMALL ITEMS OF EQUIP	-	183.33	(183.33)	200.00	200.00	0.00%
531321	PUBLICATION OF LEGAL NOTICE	57.65	-	57.65	-	(57.65)	
531324	MEMBERSHIP DUES	854.00	825.00	29.00	900.00	46.00	94.89%
531349	OTHER OPERATING EXPENSES	-	45.83	(45.83)	50.00	50.00	0.00%
531351	GAS/DIESEL	53.25	-	53.25	-	(53.25)	
532325	REGISTRATION	1,085.00	1,283.33	(198.33)	1,400.00	315.00	77.50%
532332	MILEAGE	-	550.00	(550.00)	600.00	600.00	0.00%
532334	COMMERCIAL TRAVEL	643.20	916.67	(273.47)	1,000.00	356.80	64.32%
532335	MEALS	152.67	572.92	(420.25)	625.00	472.33	24.43%
532336	LODGING	2,324.50	2,970.00	(645.50)	3,240.00	915.50	71.74%
532339	OTHER TRAVEL & TOLLS	80.00	-	80.00	-	(80.00)	
533225	TELEPHONE & FAX	258.57	229.17	29.40	250.00	(8.57)	103.43%
533228	INTERNET	-	45.83	(45.83)	50.00	50.00	0.00%
535242	MAINTAIN MACHINERY & EQUIP	-	1,375.00	(1,375.00)	1,500.00	1,500.00	0.00%
571004	IP TELEPHONY ALLOCATION	546.37	552.75	(6.38)	603.00	56.63	90.61%
571005	DUPLICATING ALLOCATION	34.20	327.25	(293.05)	357.00	322.80	9.58%
571009	MIS PC GROUP ALLOCATION	10,299.23	10,582.92	(283.69)	11,545.00	1,245.77	89.21%
571010	MIS SYSTEMS GRP ALLOC (ISIS)	2,851.09	3,295.42	(444.33)	3,595.00	743.91	79.31%
591519	OTHER INSURANCE	1,291.31	1,196.25	95.06	1,305.00	13.69	98.95%
Totals		384,299.17	392,991.12	(8,691.95)	428,717.58	44,418.41	89.64%

Other Financing Sources (Uses)

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
Totals		-	-	-	-	-	#DIV/0!
Total Business Unit		382,695.63	391,731.62	(9,035.99)	427,343.58	44,647.95	89.55%

Should be approx 91.67%

Dept	Department	Projected Revenues	Budgeted Revenues	Budgeted Other Fin	Other Carryovers	Projected Expend	Amended Budgeted Expend	Estimated Carryover	Projected Surplus (Deficit)	Projected Surplus (Deficit)	Budget
000	General Revenues	18,823,430	18,823,430	(1,348,215)	(1,348,215)	729,116	729,116	-	-	0.0%	(18,094,314)
001	County Board	190,685	189,525	-	-	902,323	924,092	-	22,929	3.1%	734,567
003	Economic Development	2,125,356	1,694,990	-	-	2,265,012	1,869,256	(34,610)	0	0.0%	174,266
004	Human Resources	21	148	-	-	359,432	389,258	(29,000)	699	0.2%	389,110
008	County Administrator	515	750	-	-	237,000	234,992	-	(2,243)	-1.0%	234,242
010	Register of Deeds	597,195	556,860	-	-	337,100	471,117	(140,509)	33,842	39.5%	(85,743)
012	County Clerk	119,823	100,635	-	-	534,521	515,756	-	423	0.1%	415,121
013	Land Information	184,745	200,420	-	-	529,814	665,240	(118,365)	1,386	0.3%	464,820
014	County Treasurer	1,021,989	1,059,900	-	-	268,146	264,037	-	(42,020)	-5.3%	(795,863)
016	District Attorney	114,500	121,575	-	-	789,000	796,796	-	721	0.1%	675,221
017	Corporation Counsel	523	264	-	-	340,000	353,865	-	14,124	4.0%	353,601
018	Parks	343,951	250,086	-	-	1,161,525	1,393,247	(285,975)	39,612	3.5%	1,143,161
019	Central Services	4,327	3,850	-	-	708,711	844,650	(133,000)	3,416	0.4%	840,800
020	Sheriff	1,258,089	1,405,941	-	-	12,893,391	13,337,804	(401,458)	(104,898)	-0.9%	11,931,863
023	Child Support	890,000	910,441	-	-	1,053,118	1,093,601	-	20,042	10.9%	183,160
024	Clerk of Courts	974,611	1,028,804	-	-	2,408,714	2,543,408	(56,100)	24,401	1.6%	1,514,604
025	Coroner	55,000	45,800	-	-	150,000	134,995	-	(5,805)	-6.5%	89,195
026	Finance	16,440	15,414	-	-	440,734	442,758	-	3,050	0.7%	427,344
027	Emergency Management	1,553,206	1,613,206	-	-	1,985,972	2,054,284	-	8,312	1.9%	441,078
053	Veterans Services	20,000	20,000	-	-	187,706	188,447	-	741	0.4%	168,447
068	UW Extension	27,308	35,743	-	-	369,274	378,208	-	499	0.1%	342,465
069	Fair Park	1,105,935	1,058,000	-	-	1,259,653	1,316,499	(77,775)	27,006	10.4%	258,499
070	Land Conservation	317,781	341,230	-	-	538,956	555,211	-	(7,194)	-3.4%	213,981
071	Zoning	274,588	241,615	-	-	590,455	814,366	(229,154)	27,730	4.8%	572,751
099	Library System	-	-	-	-	1,075,614	1,075,614	-	-	0.0%	1,075,614
General Fund totals		30,020,017	29,718,627	(1,348,215)	(1,348,215)	32,115,287	33,386,617	(1,505,946)	86,774	#DIV/0!	3,667,990



Jefferson County
Contingency Fund
For the Year Ended December 31, 2013

Ledger Date	Description	General (599900)	Other (599908)	Vested Benefits (599909)	Authority	Publish Date
1-Jan-13	Tax Levy	400,000.00	250,000.00	265,000.00		
11-Apr-13	Cyber Insurance Coverage	(9,584.00)			Finance Committee 4/11/13	19-Apr-13
11-Apr-13	Auto Lift-Sheriff Department	(15,390.00)			Finance Committee 4/11/13	19-Apr-13
18-Apr-13	Emergency Flood Supplies	(8,000.00)			Finance Committee 4/18/13	24-Apr-13
9-May-13	Signs on STH for Fair Park	(19,500.00)			Finance Committee 5/9/13	13-May-13
9-May-13	ICC Business Unit Replace	(401.00)			Finance Committee 5/9/13	13-May-13
9-May-13	Step Increase-New Steps		(147,710.00)		Finance Committee 5/9/13	13-May-13
13-Jun-13	DA Retiree Payout			(20,000.00)	Finance Committee 6/13/13	17-Jun-13
8-Aug-13	Election Equipment	(37,975.00)			Finance Committee 8/8/13	19-Aug-13
13-Aug-13	Sheriff Annex Buidling	(8,200.00)			Finance Committee 8/13/13	19-Aug-13
13-Aug-13	Sheriff Annex Building	(58,800.00)			Finance Committee 8/20/13	22-Aug-13
12-Sep-13	New Courthouse Entrance	(13,000.00)			Finance Committee 9/12/13	17-Sep-13
12-Sep-13	HIPAA Privacy Audit	(16,000.00)			Finance Committee 9/12/13	17-Sep-13
14-Nov-13	DA Retiree Payout not needed			20,000.00	Finance Committee 11/14/13	
Total amount available		213,150.00	102,290.00	265,000.00		
Net		213,150.00	102,290.00	265,000.00		

Note-A motion was made at 6/13 meeting to fund up to \$9,700 of vested benefits to Clerk of Courts if needed in Salaries and Benefits