

Agenda
Jefferson County
Finance Committee
Jefferson County Courthouse
311 S. Center Avenue
Room 112
Jefferson, WI 53549

Date: Wednesday, March 12, 2014

Time: 10:00 a.m.

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

1. Call to order.
2. Roll call (establish a quorum).
3. Certification of compliance with the Open Meetings Law.
4. Review of the agenda.
5. Citizen comments.
6. Approval of Finance Committee minutes for February 25, 2014.
7. Communications
8. Discussion and possible action on increasing fees for passport photos from \$10 to \$12.
9. Discussion and possible action on approving out of state travel for Child Support department.
10. Discussion and possible action on changes to the Rules for Reimbursement of Expenditures.
11. Monthly Financial Report-Finance Department.
12. Discussion of funding for projects related to the Countryside purchase, demolition and cost related to the future Highway Facilities.
13. Review and discussion on 2014 projections of budget vs. actual.
14. Update on contingency fund balance.
15. Set future meeting schedule, next meeting date, and possible agenda items.
16. Payment of invoices.
17. Adjourn.

Next scheduled meetings: Thursday, April 10, 2014 Regular Meeting
 Thursday, May 8, 2014 Regular Meeting
 Thursday, June 12, 2014 Regular Meeting
 Thursday, July 10, 2014 Regular Meeting

All meetings are scheduled to begin at 8:30 am unless otherwise noted

The Board may discuss and/or take action on any item specifically listed on the agenda

Individuals requiring special accommodations for attendance at the meeting should contact the County Administrator 24 hours prior to the meeting at 920-674-7101 so appropriate arrangements can be made.

Jefferson County
Finance Committee Minutes
February 25, 2014

Committee members: Braughler, James B.
Hanneman, Jennifer (Excused)
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 except Jennifer Hanneman who was excused. Staff in attendance was Ben Wehmeier, Phil Ristow, Brian Lamers, Bill Kern and Kathi Cauley.
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 February 13, 2014** – A motion was made by Braughler/Mode to approve the minutes for February 13, 2014 as drafted. The motion passed 4-0.
7. **Communications** – None
8. **Discussion and recommendation to the County Board regarding departmental surplus (deficit) activity for 2013 and related budget amendments for 2013** – Brian Lamers went through the departments that were over budget which included the Sheriff department by \$112,000 mainly due to overtime and worker's compensation; the Land Information department by \$6,600 due to the Surveyor being unable to go out in the beginning of the year because of weather and bill services back to the Highway Department; the Land Conservation department is over by \$20,000 because of employees' changing insurance plans; the County Treasurer over by \$125,000, mainly because of fair market value adjustment on investments; the Coroner is over by \$2,600 because of autopsy costs, and the District Attorney's office is over by \$11,500 because of a payout for retirement. Brian stated that there may be a change to the District Attorney's actual amount because an estimate was used for the second half of the Victim/Witness grant and we usually do not get the actual reimbursement until the first part of March. A motion was made by Molinaro/Mode to recommend to the County Board funding of the departmental deficit activity for 2013 through budget amendments for 2013 including any necessary minor adjustments made by the Finance department. The motion passed 4-0.
9. **Discussion and recommendation to the County Board regarding 2013 non-lapsing departmental requests amending the 2014 budget** - The Finance Committee reviewed the 2013 non-lapsing departmental requests individually by department. Discussion took place as to what was budgeted and carried over versus what new requests were added. Kathi Cauley discussed Human Services and explained some of the carryovers will result in efficiencies.

Kathi also explained the current billing system and the changes that are needed. Discussion took place about the \$15,000 for a Mondopad for the Clerk of Courts department. There was discussion about the Clerk of Courts having a plan as to what the Mondopad is needed for and a more long range plan of the technology needs in the courtrooms. A motion was made by Mode/Braugler to remove the \$15,000 for the Mondopad from the non-lapsing request. The motion passed 4-0. A motion was made by Molinaro/Mode to recommend to the County Board the remaining 2013 non-lapsing departmental requests including any necessary minor adjustments made by the Finance department. The motion passed 4-0.

- 10. Convene in closed session pursuant to Wisconsin State Statutes 19.85 (1)(e) and (g) Stats., to discuss the purchase of public property and to confer with legal counsel concerning strategy in current litigation.** Roll call was taken and all approved to go into closed session.
- 11. Reconvene in open session to consider resolution to authorize settlement of pending claim discussed in closed session.** Motion was made by Molinaro/Mode to reconvene to open session. The motion passed 4-0. A motion was made by Molinaro/Jones to approve a resolution for \$135,000 of carryover funds from 2013 to go to the County Board on March 11, 2014 for the purchase of a residential house and lot to be razed for the purpose of increased parking adjacent to the courthouse. The motion passed 4-0. A motion was made by Mode/Braugler to approve a resolution to go to the County Board on March 11, 2014 to give the authority to the County Administrator and the Corporation Counsel to agree on a reasonable settlement in a pending health insurance lawsuit from when the county was self-funded. The motion passed 4-0.
- 12. Set future meeting schedule, next meeting date, and possible agenda items** – The next month's regular meeting is Wednesday, March 12, 2014 at 10:00 am. The agenda items will include continued discussions on the Highway project and Demolition of the old Countryside.
- 13. Adjourn** – A motion was made by Mode/Jones to adjourn at 9:55 a.m. The motion passed 4-0.

Respectfully submitted,

James Braugler
Finance Committee
Jefferson County
/bll

RULES FOR REIMBURSEMENT OF EXPENSES

64.01 PURPOSE.

Section 59.22(3) of the Wisconsin Statutes provides that the County Board may reimburse persons for expenses incurred in the discharge of county duties. This policy is adopted to establish in advance a fair and uniform method of making such reimbursement.

64.02 PERSONS ELIGIBLE.

Members of the County Board, County Administrator, county elective officials and their deputies, members of committees, boards and commissions, department heads and such other employees as may be expressly authorized by their respective department heads or by the County Administrator shall be entitled to reimbursement for travel expenses and other expenses as provided herein.

Any person who considers himself eligible for such reimbursement who is otherwise denied may have such eligibility determined by the ~~County Board~~ Finance Committee.

64.021 VOLUNTEERS ELIGIBLE.

Persons serving as ~~Human Services Department~~ volunteers under the direction and supervision of the ~~Volunteer Coordinator~~ employed by the ~~Human Services Department~~ shall may be entitled to reimbursement for automobile travel expense, per diem and meals directly related to authorized volunteer services, with Department Head preapproval.

~~Volunteers providing services as authorized and directed by the Volunteer Coordinator may submit mileage expense vouchers to the Volunteer Coordinator. Such vouchers shall be processed and paid in the same manner as other Human Services Department vouchers.~~

64.03 AUTO TRAVEL.

Persons eligible shall be reimbursed for automobile travel directly related to county business at the rate established by the IRS for mileage. All such travel shall be by direct route. Use of county owned vehicles is encouraged.

In the event more than one eligible person is traveling to the same destination such persons shall share a car or cars to reduce travel expense. In such case mileage shall be paid to the eligible person actually providing the automobile transportation. In the event a number of persons claim mileage in violation of this car-sharing rule, the Finance Committee may prorate reasonable mileage allowance or the Committee may disallow all such claims.

Department heads and employees otherwise eligible for reimbursement of mileage shall not be entitled to payment for travel between their home and their place of employment for their normal daily work, overtime work, attendance at County Board meetings, committee, board and commission meetings.

Eligible persons shall receive full reimbursement for toll road charges and shall receive full reimbursement for parking charges.

Employees required to use their personal vehicle for county related business that are involved in an accident may be eligible for reimbursement of their insurance deductible. Reimbursement request must be sent to the Department Head for review, who shall submit it to the County Administrator for approval. The County Administrator will report to the Finance Committee any deductibles paid out by the county. If the deductible reimbursement request exceeds \$1,000, payment in excess of \$1,000 must be approved through the Finance Committee.

64.04 PUBLIC TRANSPORTATION.

Eligible persons shall receive full reimbursement for authorized travel by plane, train or bus. Prior to departure a purchase order or a tax exemption certificate should be obtained from the ~~County Administrator~~ Finance Department to eliminate federal excise taxes. Reasonable taxi or shuttle expenses shall be reimbursed to the incurring employee. [am. 07/10/07, Ord. No. 2007-17]

A revolving fund has been provided for advances to cover travel by personnel in the Sheriff's Department. Such advances shall be approved by the Sheriff or, in his absence, by the person in command.

64.05 LODGING EXPENSE.

Eligible persons shall be reimbursed in full for the ~~expense of~~ cost of hotels or motels. In the event the spouse of an eligible person shares a room, reimbursement shall be made only on the basis of the single room rate. Incidental expenses for fax services, internet, or other similar business expenses shall be reimbursed. Receipts shall be submitted for all lodging expenses. [am. 07/10/07, Ord. No. 2007-17]

~~Lodging expense for eligible persons attending meetings or conferences within a 45-mile radius of the county seat shall not be reimbursed without prior approval of the Finance Committee. The County Administrator may approve such requests when time does not permit pre-approval by the Finance Committee. Eligible persons seeking reimbursement for lodging expense within a 45-mile radius of the county seat shall make a written application for Finance Committee or obtain County Administrator approval in advance, containing in it the reasons why reimbursement should be granted. Said application shall be filed with the County Clerk at least one month prior to the date for which reimbursement shall be requested, if possible. Otherwise, the application shall be filed as soon as possible before the event. [Amended 04/18/06, Ord. No. 2006-03]~~

64.06 MEALS.

Eligible persons shall be reimbursed for meals purchased while on county business. Reimbursement shall:

- (a) not exceed the actual amount spent (including sales tax), as per IRS Regulations (Publication 15);
- (b) not exceed the applicable per diem rates as per IRS Publication 1542;
- (c) require itemized receipts for reimbursement, in order to comply with IRS regulations for Accountable Plans (Publication 15);
- (d) be for the actual amount spent, including gratuities, not to exceed \$7.00 for breakfast, \$10.00 for noon meals and \$22.00 for evening meals (See exception for convention or conference banquet tickets.);

(e) In addition, County Board members shall be reimbursed for meals purchased while on county business within Jefferson County;

(f) Sheriff's Department employees, when executing a Governor's Warrant for extradition, shall be reimbursed at actual costs for meal expense, not to exceed applicable per diem rates as per IRS Publication 1542. The Sheriff's Department may advance such funds; and (Res. No. 2000-77, 01-09-2001)

(g) County employees shall not be reimbursed for meals purchased while on county business within Jefferson County unless authorized by the employee's department head. [Amended 12/13/05, Ord. No. 2005-36; am. 07/10/07, Ord. No. 2007-17]

(h) Eligible persons shall not be reimbursed for expenditures for alcohol beverages. [Amended 01/08/08, Ord. No. 2007-30]

64.07 CONVENTIONS AND CONFERENCES.

Eligible persons shall be entitled to reimbursement for expenses incurred for conventions and conferences within the State of Wisconsin. Registration and conferences fees shall be reimbursed together with mileage, lodging and meals all subject to the above rules. If a banquet is held in conjunction with such convention or conference, reimbursement shall be made for one banquet ticket. If such convention or conference is held in Jefferson County, reimbursement shall be made for meals but subject to the above limits.

County Board members shall be allowed per diems when attending conventions and conferences. In the event County Board members travel to or from conventions or conferences on a day during which no formal convention or conference program or business is scheduled, no per diems shall be allowed for such travel days.

No person shall be entitled to attend a convention, conference or meeting outside the State of Wisconsin unless such travel is approved in advance by the Finance Committee either at the time of submission of the affected department's annual budget request or at a later date upon demonstration that adequate funds are available within the department's budget. [Amended 09/08/98, Resolution No. 98-45; Amended 04/18/06, Ord. No. 2006-03; am. 07/10/07, Ord. No. 2007-17]

64.08 GENERAL RULES.

As a condition for mileage reimbursement, eligible persons shall, at their own expense, carry auto liability insurance in amounts meeting the minimum state requirements. Eligible persons shall file a copy of their current driver's license, proof of their auto insurance coverage, and an Affirmation of Automobile Insurance Coverage form with the Finance ~~Office~~ Department. In the event an eligible person no longer has a valid driver's license or changes insurance carriers, such person shall promptly advise the Finance ~~Office~~ Department and provide new proof of insurance coverage if applicable. [Amended 12/13/05, Ord. No. 2005-37; am. 03/09/10, Ord. 2009-29]

No person shall attend school for which tuition is paid on county time without prior County Board approval. No person shall attend school for which college credits are earned on county time. Such schooling shall be on the employee's own time and all tuition for college credit courses shall be paid by the employee.

Claims for reimbursement of expenses shall be submitted on forms provided by the Finance Department. Such forms shall be submitted to the department heads for approval prior to being filed with the Finance Department. [am. 02/12/2013, Ord. No. 2012-25]

Expense claims shall be audited by the Finance Department and then be submitted to the Finance Committee prior to payment. [am. 02/12/2013, Ord. No. 2012-25]

The Finance Committee shall approve reasonable claims for reimbursement of expenses and shall decide any exceptions or variations to these rules.

It is advisable that all expense claims shall be submitted to the Finance Department within thirty days after the end of the month in which such expenses were incurred. If the expense claim is less than \$200, those expense claims may be carried over for a maximum of an additional month. It is at the discretion of the department head if they require expense claims to be submitted more promptly. The Finance Committee may disallow all claims for reimbursement of expenses not submitted within the time prescribed. [am. 02/12/2013, Ord. No. 2012-25]

County departments that submit employee expense reimbursement claims to a board or committee other than the Finance Committee shall be governed by the same general rules for reimbursement enumerated in this section. [am. 02/12/2013, Ord. No. 2012-25]

Adopted 01/11/72

Last Amended 02/12/2013; published 02/19/13

Finance
2601

Date Ran 3/5/2014
Period 1
Year 2014

Revenues

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
412100	SALES TAXES FROM COUNTY	-	(9.17)	9.17	(110.00)	(110.00)	0.00%
451005	CHILD SUPPORT FEES	(90.00)	(141.67)	51.67	(1,700.00)	(1,610.00)	5.29%
474201	FAX INTERDEPARTMENT	-	(5.00)	5.00	(60.00)	(60.00)	0.00%
Totals		(90.00)	(155.83)	65.83	(1,870.00)	(1,780.00)	4.81%

Expenditures

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
	SALARIES AND WAGES	22,853.91	21,843.16	1,010.75	262,118.00	239,264.09	8.72%
	FRINGES	11,151.45	10,024.17	1,127.28	50,790.00	39,638.55	21.96%
521213	ACCOUNTING & AUDITING	3,960.00	1,345.00	2,615.00	16,140.00	12,180.00	24.54%
521213	CAFR REPORTING	-	300.00	(300.00)	3,600.00	3,600.00	0.00%
521296	COMPUTER SUPPORT	2,742.60	287.75	2,454.85	3,453.00	710.40	79.43%
531243	FURNITURE & FURNISHINGS	-	33.33	(33.33)	400.00	400.00	0.00%
531303	COMPUTER EQUIPMT & SOFTWA	535.00	41.67	493.33	500.00	(35.00)	107.00%
531311	POSTAGE & BOX RENT	359.85	166.67	193.18	2,000.00	1,640.15	17.99%
531312	OFFICE SUPPLIES	844.53	250.00	594.53	3,000.00	2,155.47	28.15%
531313	PRINTING & DUPLICATING	-	33.33	(33.33)	400.00	400.00	0.00%
531314	SMALL ITEMS OF EQUIP	-	16.67	(16.67)	200.00	200.00	0.00%
531324	MEMBERSHIP DUES	690.00	57.50	632.50	690.00	-	100.00%
531351	GAS/DIESEL	-	41.67	(41.67)	500.00	500.00	0.00%
532325	REGISTRATION	760.00	116.67	643.33	1,400.00	640.00	54.29%
532332	MILEAGE	-	16.67	(16.67)	200.00	200.00	0.00%
532335	MEALS	-	33.33	(33.33)	400.00	400.00	0.00%
532336	LODGING	-	233.33	(233.33)	2,800.00	2,800.00	0.00%
533225	TELEPHONE & FAX	0.03	20.83	(20.80)	250.00	249.97	0.01%
535242	MAINTAIN MACHINERY & EQUIP	-	83.33	(83.33)	1,000.00	1,000.00	0.00%
571004	IP TELEPHONY ALLOCATION	72.00	72.00	-	864.00	792.00	8.33%
571005	DUPLICATING ALLOCATION	1.00	1.00	-	12.00	11.00	8.33%
571009	MIS PC GROUP ALLOCATION	916.58	916.58	(0.00)	10,999.00	10,082.42	8.33%
571010	MIS SYSTEMS GRP ALLOC(ISIS)	313.25	313.25	-	3,759.00	3,445.75	8.33%
591519	OTHER INSURANCE	114.27	138.42	(24.15)	1,661.00	1,546.73	6.88%
Totals		45,314.47	36,386.33	8,928.14	367,136.00	321,821.53	12.34%

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		45,224.47	36,230.50	8,993.97	365,266.00	320,041.53	12.38%

8.33% Estimates

Notes:

Paid for interim work for 2013 Audit

Computer and Software-Paid our portion for JD Edwards and Global Soft Software for annual maintenance

Memberships-paid in January for 2014 membership dues

Item #11

Jefferson County
Contingency Fund
For the Year Ended December 31, 2014

Ledger Date	Description	General (599900)	Vested Benefits (599909)	Authority	Publish Date
1-Jan-14	Tax Levy	543,473.00	275,000.00		
Total amount available		543,473.00	275,000.00		
Net		543,473.00	275,000.00		

Item #14