

Jefferson County  
Finance Committee Minutes  
September 11, 2014

Committee members: Braughler, James, Vice Chair  
Hanneman, Jennifer, Secretary  
Jones, Dick, Chair  
Poulson, Blane  
Schroeder, Jim

1. **Call to Order** – Dick Jones called the meeting to order at 8:30 a.m.
2. **Roll Call (establish a quorum)** - All committee members were present. Staff members present were Ben Wehmeier, Brian Lamers, Tammy Worzalla, Blair Ward and John Jensen. Others present were Amy Smith (Reporter from Jefferson Daily Union), Bob Moore from Institutional Capital Management (ICM) and Bob Bennett.
3. **Certification of compliance with the Open Meetings Law** – Ben Wehmeier certified that the meeting was in compliance with the Open Meetings Law.
4. **Review of the agenda**
5. **Citizen comments** – None
6. **Communications**-None
7. **Presentation from Bob Moore from Institutional Capital Management (ICM)**-Mr. Moore passed out a handout and went over it with the Committee. A copy is attached as supplemental information.
8. **Monthly Financial Report for July 2014-Finance Department.** Lamers went through the July 2014 report. Nothing unusual noted.
9. **Monthly Financial Report for July 2014-County Clerk.** Nothing unusual noted.
10. **Monthly Financial Report for July 2014-Treasurer.** Lamers went through the report and explained that the interest on taxes and investment is below budget by around \$87,000 however; the fair market value adjustment through August is approx. a positive of \$100,000. Expenses are down from budget about \$22,000.
11. **Monthly Financial Report for July 2014-Child Support.** Lamers explained that the reimbursement from the federal and state is about 67% and is reimbursed quarterly which will make the numbers harder to review. There is nothing unusual noted.
12. **Discussion of funding for projects related to the new Highway Facilities.** Bonding was discussed at County Board. Nothing new with the project.
13. **Review and discussion on 2014 projections of budget vs. actual.** Lamers stated there are still a couple departments where there are possible budget issues. As discussed earlier the Treasurer Office. Register of Deeds currently is approximately down in revenues \$60,000. Sheriff is tracking at approximately \$160,000 over budget. The majority is in the Jail with revenue being down about \$140,000 and expenses up about \$100,000. Part of that also is about \$45,000 for natural gas. Overtime was also discussed versus adding more staff.

- 14. Update on P-Card implementation.** Lamers stated that after budget meetings we will be scheduling a time for JP Morgan Chase to come in and set up the training sessions for online approval and downloading the information to our financial system.
- 15. Update on contingency fund balance.** Lamers directed the Committee to the schedule showing the current balance of the 2014 general contingency of \$455,973, there are a couple potential items that may need to be covered with contingency including the Sheriff contract settlement and the purchase of the Citrix system that was approved. The vested benefits balance of \$275,000 with the potential of covering the retirements at the Corp Counsels office.
- 16. Payment of invoices.** After review of the invoices, a motion was made by Hanneman/Schroeder to approve the payment of invoices totaling \$1,557,514.36 for the main audit review and \$1,614,415.97 for the other payments and payroll deductions. The motion passed 5-0.
- 17. Review budget hearing schedule and possible budget updates.**- No updates to the budget.
- 18. Budget hearings for 2015** – The Finance Committee considered the recommended budgets for each department listed below and motions were made to tentatively accept the recommended budget figures for each department, unless otherwise noted. *[The format for each department lists (i) budget presenters in addition to Ben Wehmeier, (ii) any other information specific to the department budget, (iii) who moved/seconded to tentatively accept the recommended budget figure, unless otherwise noted, along with the amount, and (iv) the voting record.]*
- a. Organization and possible updates to any department budget.** - None
  - b. Library**
    - i. Kelly TerKeurst, Others present were Amy Smith, Leanne Schwandt Lehner, Stacey Lunsford, Barbara Antongarlos, Sue Hartwich, Art Biermeier.
    - ii. No additional motion/information
    - iii. Motion by Braughler/Hanneman at approve the recommended budget as presented.
    - iv. Motion passed 5-0.
  - c. Finance**
    - i. Brian Lamers
    - ii. No additional motions/information
    - iii. Motion by Schroeder/Hanneman to approve the recommended budget with the possibility of the discussed changes to Health Insurance, Section 125B and FICA contributions by the County which could impact property tax levy.
    - iv. Motion passed 5-0.
  - d. Veteran’s Services**
    - i. Yvonne Duesterhoeft
    - ii. No additional motions/information
    - iii. Motion by Braughler/Hanneman to approve the recommended budget with the possibility of the discussed changes to Health Insurance, Section 125B and FICA contributions by the County which could impact property tax levy.
    - iv. Motion passed 5-0.
  - e. County Clerk**
    - i. Barb Frank
    - ii. No additional motions/information
    - iii. Motion by Braughler/Poulson to approve the recommended budget with the possibility of the discussed changes to Health Insurance, Section 125B and FICA contributions by the County which could impact property tax levy.
    - iv. Motion passed 5-0.

**f. Register of Deeds**

- i. Stacie Hoffman
- ii. No additional motions/information
- iii. Motion by Schroeder/Hanneman to approve the recommended budget with the possibility of the discussed changes to Health Insurance, Section 125B and FICA contributions by the County which could impact property tax levy.
- iv. Motion passed 5-0.

**g. Land & Water Conservation**

- i. Mark Watkins
- ii. No additional motions/information
- iii. Motion by Hanneman/Poulson to approve the recommended budget with the possibility of the discussed changes to Health Insurance, Section 125B and FICA contributions by the County which could impact property tax levy.
- iv. Motion passed 5-0.

**h. Fair Park**

- i. David Diestler
- ii. No additional motions/information
- iii. Motion by Schroeder/Hanneman to approve the recommended budget with the possibility of the discussed changes to Health Insurance, Section 125B and FICA contributions by the County which could impact property tax levy.
- iv. Motion passed 5-0.

**i. District Attorney**

- i. Susan Happ and Leigh Scherer
- ii. No additional motions/information
- iii. Motion by Hanneman/Poulson to approve the recommended budget with the possibility of the discussed changes to Health Insurance, Section 125B and FICA contributions by the County which could impact property tax levy.
- iv. Motion passed 5-0.

**j. UW Extension**

- i. LaVerne Georgson and Kim Buchholz
- ii. No additional motions/information
- iii. Motion by Poulson/Schroeder to approve the recommended budget with the possibility of the discussed changes to Health Insurance, Section 125B and FICA contributions by the County which could impact property tax levy.
- iv. Motion passed 5-0.

**19. Set future meeting schedule, next meeting date, and possible agenda items –**

The next Finance Committee meeting is scheduled for Friday, September 12<sup>th</sup> at 8:30 a.m.

**20. Adjourn –** A motion was made at 10:30 a.m. to recess until Friday by Hanneman/Poulson. The motion passed 5-0.

Respectfully submitted,

Jennifer Hanneman  
Finance Committee Secretary  
Jefferson County  
/bll