

Jefferson County
Finance Committee Minutes
June 14, 2012

Committee members: Braughler, James B.
Hanneman, Jennifer
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. Staff in attendance was Dave Ehlinger, Gary Petre, Phil Ristow and Tammy Worzalla.
3. **Certification of compliance with the Open Meetings Law** – Gary Petre certified that 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 May 10, 2012** – A motion was made by Mode/Molinaro to approve the minutes for May 10, 2012 as drafted. The motion passed 5-0.
7. **Communications** – None
9. **Discussion and possible action regarding Clerk of Courts contingency fund transfer request related to:**
 - b) **Limited term full time employee for “civil Gideon” project** – Judge Hue and Carla Robinson explained to the committee the pilot program for the civil Gideon project that the State Bar Association wants to conduct in Jefferson County. A motion was made by Molinaro/Mode to support the funding for the program and related limited term employee within the 2013 budget. The motion passed 5-0.
 - a) **Long term employee retirement** – Dave Ehlinger recapped the request to provide funding to the Clerk of Court’s office in relation to a retirement. A motion was made by Mode/Hanneman to transfer \$16,705.11 from the contingency fund 9802.599909 to the following amounts and accounts in the 2012 budget: \$10,681.61 to 2401.511310 – Wages – Sick Leave, \$4,589.12 to 2401.511320 – Wages – Vacation Pay, \$1,168.21 to 2401.512141 – FICA, \$266.17 to 2401.512142 – WRS Contribution. The motion passed 5-0.
8. **Presentation from CliftonLarsonAllen, LLP** - Jacob Lenell from CliftonLarsonAllen, LLP gave a presentation regarding the draft 2011 Comprehensive Annual Financial Report (CAFR) for Jefferson County and the related internal controls letter. He also explained that this was the first year of preparing a CAFR, which is the highest level of reporting.
10. **Discussion and possible recommendation regarding modification of the Fund Balance Policy in relation to vested holiday and comp pay** – The original Fund Balance Policy only included vested sick and vacation time. However, the original intent was to include all vested employee benefits. The modification has been adjusted to include the vested holiday pay and the vested comp time pay. Phil Ristow has reviewed the draft resolution as requested at the last meeting. A

motion was made by Molinaro/Braughler to recommend the modified Fund Balance Policy to the County Board. The motion passed 5-0.

11. **Set Preliminary dental insurance rates for calendar year 2013** – A motion was made by Braughler/Hannenman to approve the calendar year dental insurance rates for 2013 to be set at a rate approximately 10% lower than the 2012 budgeted amount which is \$38 for single and \$81 for family. The motion passed 5-0.
12. **Discussion and possible action regarding contingency fund request by the Sheriff Department regarding funding for**
 - a) **Study regarding repair and/or replacement of the Sheriff Annex Building** – A motion was made by Mode/Jones to transfer \$3,800 from the contingency fund 9802.599900 to Capital Building Outlay 2102.594809 to fund a study in relation to estimated costs for the Sheriff Annex Building.. The motion passed 4-1 with Molinaro voting against the motion.
 - b) **Study regarding construction of a new Courthouse security entrance** – The Infrastructure Committee is revisiting the possible construction of a new courthouse security entrance. This will be deferred to the July Finance Committee meeting.
 - c) **Wages and benefits related to full-time staffing of the current security station**- This has been deferred to the July Finance Committee meeting to give time to calculate the additional wages and benefits that were not budgeted for in 2012.
13. **Update on contingency fund balance** - Dave Ehlinger directed the Finance Committee to the schedule showing the current balance of the general contingency fund balance including the adjustments at today's meeting of \$344,334.22, the other contingency fund balance at \$324,701, and the vested benefits fund balance of \$244,001.50.
14. **Consideration and possible action regarding funding process for proposed non-represented pay adjustment** – A motion was made by Mode/Braughler to transfer \$324,701 from the Contingency Fund 9802.324701 proportionally to the wage accounts for each department, net of cost recoveries. Two payments are to be paid out as back pay, not to exceed 2% of budgeted wages and benefits, with the transfers taking place only after the County Board has approved the change in employee compensation.. The motion passed 5-0.
15. **Discussion regarding the 2013 budget development process** – Gary Petre updated the Finance Committee to the budget process so far and explained that the Departments will be getting their budget goals later that day.
16. **Payment of invoices** - After review of the invoices, a motion was made by Mode/Braughler to approve the payment of invoices totaling 799,322.24. The motion passed 5-0.
17. **Set future meeting schedule, next meeting date, and possible agenda items** – The next month's agenda will have agenda items #12 b. and #12 c.. Gary Petre will give a progress update on the search for a new Finance Director.
18. **Adjourn** – A motion was made by Molinaro/Mode to adjourn at 10:45 a.m. The motion passed 5-0.

Respectfully submitted,

Jennifer Hanneman
Finance Committee Secretary
Jefferson County

/tlw-dpe