

Jefferson County
Finance Committee Minutes
February 13, 2014

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 Ben Wehmeier, Brian Lamers, Tammy Worzalla, Phil Ristow and David Diestler.
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 January 9, 2014.** A motion was made by Mode/Braughler to approve the minutes of January 9, 2014. The motion passed 5-0.
7. **Communications** – None
8. **Discussion and possible action on reimbursement of deductible payment of \$500 for an employee accident using their personal vehicle for work related activities.** Discussion took place regarding if this employee was required to use their own vehicle. It was brought up that the other individual might have insurance or reimburse personally for the deductible resulting in a double reimbursement. A motion made and seconded Mode/Molinaro to reimburse the employee the \$500 with the understanding if the employee receives reimbursement from the individual or the insurance that the employee would pay the county back. The motion passed 5-0.
9. **Discussion and possible action on changes to the credit cards at the Fair Park.** Dave Diestler explained that the amounts of the credit cards are the same as previously approved with just the names and the position titles changed. A motion was made by Molinaro/Braughler to approve the changes listed. The motion passed 5-0.
10. **Monthly Finance Report for Finance Department.** Brian Lamers went through the December 2013 report. He explained that for year-end the Finance Department is under budget by approximately \$13,000. Part of this was the difference in budgeted health insurance from the actual rates that came in.
11. **Discussion of funding for projects related to the Countryside purchase, demolition and cost related to the future Highway Facilities.** Benjamin Wehmeier stated there were no significant updates to report. The state gave approval to clear the last building. Discussion

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will be taking place over the time frame for completion of the demolition of the Old Countryside building and if the county will enforce liquidated damages. There will be transition discussions taking place between the current demolition contractor and the new building contractor. Ben stated that the new highway precast bids are out and will be presented to the County Board in March.

- 12. Review and discussion on 2013 projections of budget vs. actual.** Brian Lamers stated that 2013 is not closed out yet. The projections for the Land Information office is about \$6,500 over due to the Surveyor being unable to go out in the beginning of the year because of the weather and unable to bill services back to the Highway Department. The County Treasurer is approximately over \$124,000 because of the adjustment to fair market value in the investments. The District Attorney office because of a payout in retirement is over approximately \$9,200. The Sheriff Department approximately over \$118,000 due to worker's compensation claims and overtime. The Coroner is over approximately \$2,500 because of Autopsy cost. The Land Conservation Department is over approximately \$19,900 mainly because of health insurance cost, one employee went from single to family and another employee left that had no insurance and the new employee had a single plan which either were not budgeted.
- 13. Discussion and possible action on changes to the Rules for Reimbursement of Expenditures.** Discussion took place if the Rules for Reimbursement of Expenditures should address reimbursing the deductible when employees using personal vehicles for county business get into an accident. It was discussed that Benjamin Wehmeier should come back to the Committee with a recommendation on how to address this in the rules.
- 14. 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 balance of \$265,000.
- 15. Set future meeting schedule, next meeting date, and possible agenda items –** The next meeting is Tuesday, February 25, 2014 at 8:30 am. Agenda items will include closing the books for year ending 2013, possible discussion on a health insurance settlement and the possibility of the County having an opportunity to acquire property to add to parking.
- 16. Payment of Invoices-**After review of the invoices, a motion was made by Hanneman/Molinario to approve the payment of invoices totaling \$1,733,080.28 (which includes general payments of \$713,916.28 and Library of \$1,019,164.00. The motion passed 5-0.
- 17. Adjourn –** A motion was made by Molinaro/Hanneman to adjourn 9:30 a.m. The motion passed 5-0.

Respectfully submitted,

Jennifer Hanneman
Finance Committee
Jefferson County
/bll

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DRAFT
Resolution 2013 -- _____

Act on year-end departmental deficits

WHEREAS, due to circumstances arising after the 2013 budget was formulated, the following transfers of funds are necessary to be made from the contingency appropriation account and/or General Fund as indicated to close the accounting books for 2013:

Department	Bus Unit	Account Number	Deficit Amount	Original Levy	Percent of Levy
Sheriff	2001	599999	112,000	11,461,413	1.0%
Land Information	1301	599999	6,600	359,915	1.8%
Treasurer	1401	599999	125,000	(796,360)	15.7%
Coroner	2501	599999	2,600	89,195	2.9%
Land Conservation	7001	599999	20,000	204,414	9.8%
District Attorney	1601	599999	11,500	658,362	1.7%
Total			<u>277,700</u>		
Contingency Fund			213,150		
General Fund			64,550		
Total			<u>277,700</u>		

AND, WHEREAS the Finance Committee recommends that these departmental deficits be funded by the transfers set forth above,

NOW THEREFORE BE IT RESOLVED that the aforementioned transfers of funds are hereby approved and the 2013 budget be amended to reflect the same.

Fiscal note: As a budget amendment, this resolution requires twenty (20) affirmative votes for passage.

The contingency fund has \$213,150 available and a balance of \$64,550 of General Fund is needed for a total of \$277,700 to cover the amount for 2013.

The Sheriff Department's main reason for its budget deficit was due to overtime and worker's compensation in 2013.

The Land Information's office was budgeted to bill surveying to the Highway Department at \$39,000, but the actual amount was approximately \$28,000 due to the poor weather conditions in the beginning of 2013.

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The Treasurer's office experienced a loss in fair market value of investments of approximately \$256,000, which was one of the main reasons for the deficit amount.

The cost of autopsies for the Coroner was approximately \$10,000 more than budgeted, which is generally an uncontrollable cost.

The Land Conservation Office had health insurance changes for new and existing staff which was the cause of most of the departmental deficit.

For the District Attorney, there was a payout of benefits upon retirement of a long-term employee causing the departmental deficit which was not anticipated at the formation of the 2013 budget.

Aye _____

Noe _____

Abstain _____

Absent _____

Requested by:
Finance Committee

3/11/14

Brian Lamers:
Philip C. Ristow:

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Jefferson County
Final Non-Lapsing Requests
For the Year Ended December 31, 2013

Note: When it states "as for 2014 budget" this is what is in the 2014 budget that was estimated as carryover, there may be another line item to adjust that amount to actual.

Department	Bus Unit	Acct #	Sub Acct	Explanation	Non-Spendable Fund Bal	Spendable Fund Balances		Total
						Restricted	Committed	
County Board	11	594819		Cell Phone Antenna Booster Project			2,500.00	
County Board	13	699700		Remaining farmland preservation funds as per 2014 budget			3,000.00	
County Board	13	699800		Remaining farmland preservation funds as per 2014 budget			224,748.00	
County Board	13	594960		Remaining farmland preservation capital reserve adjustment			(198.32)	
County Board	14	699700		Remaining Historical Commission funds as per 2014 budget			3,641.00	
County Board	14	594950		Remaining Historical Commission operating reserve adjustment			(16,094.88)	217,595.80
Economic Development	31	594950		Increase JCEDC fiduciary funds operating reserve			33,220.00	
Economic Development	31	699700		Remaining JCEDC fiduciary funds as per 2014 budget			190,440.00	223,660.00
Human Resources	41	521220		Completion of HIPAA Privacy audit			13,500.00	
Human Resources	41	531303		Kronos proximity clocks (4)			3,500.00	
Human Resources	41	532350		Safety training resources			3,500.00	20,500.00
Register of Deeds	1002	521295		Redaction Funds restricted by statute			30,452.52	
Register of Deeds	1002	699700		Redaction Funds restricted by statute as per 2014 budget			170,106.00	200,558.52
County Clerk	1213	594950		Remaining ICC funds			60.18	
County Clerk	1213	699700		Remaining ICC funds as per 2014 budget			220.00	280.18
Land Information	1303	594950		Remaining land records modernization funds as per Wisc Statutes			41,952.00	
Land Information	1303	699700		Remaining land records modernization funds as per 2014 budget			76,657.00	118,609.00
Parks Department	1801	594829		Korth Playground; signed contract with company. Includes donated funds			26,542.00	
Parks Department	1801	594829		Boat Launch; matched with \$25,000 donation to write stewardship grant			5,000.00	
Parks Department	1801	594829		Blacktop Maintenance			15,000.00	
Parks Department	1801	594829		WI DOT bill for Hwy 26 Bike Trail, working to resolve			10,397.26	
Parks Department	1801	529299		Emerald Ash Borer Management- 5 year plan			4,000.00	
Parks Department	1806	594960		Remaining Carol Liddle estate funds, restricted by estate			(173.45)	
Parks Department	1806	699800		Carol Liddle estate funds as per 2014 budget			81,619.00	
Parks Department	1809	535245		Remaining Carlin Weld CD interest, restricted by donor			(24.00)	
Parks Department	1809	699700		Carlin Weld certification of deposit remaining interest as per 2014 budget			133.00	
Parks Department	1812	535245		Remaining Carnes Park Development, non-lapsing request for capital items			(63,992.00)	
Parks Department	1812	699800		Carnes Park Development funds as per 2014 budget			126,366.00	
Parks Department	1812	699992		Remaining Mason Log Home, restricted by source			55,820.00	
Parks Department	1812	699992		Remaining Bock Foundation grant, restricted by source			3,500.00	
Parks Department	1814	699992		Remaining Garman Nature Preserve, restricted by source			500.00	
Parks Department	1816	699992		Remaining Glacial Heritage, restricted by source			6,500.00	
Parks Department	1816	699700		Glacial Heritage Development funds as per 2014 budget			18,053.00	
Parks Department	1824	699992		Remaining Bike Trail donations, restricted by source			992.00	
Parks Department	1826	699992		Remaining Dog Park funds			(163.00)	
Parks Department	1826	699800		Remaining Dog Park funds as per 2014 budget			16,046.00	306,115.81

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Final Non-Lapsing Requests
For the Year Ended December 31, 2013

Department	Bus Unit	Acct #	Sub Acct	Explanation	Non-Spendable Fund Bal	Spendable Fund Balances		Total
						Restricted	Committed	
Central Services	1901	594809		Re-Roof F Section Sheriff Department			23,000.00	
Central Services	1901	594819		Additional cost for cameras in courtrooms			13,000.00	
Central Services	1901	594822		Lettering on the Courthouse Entrance			1,250.00	
Central Services	1901	594810		HVAC-Courthouse			50,000.00	
Central Services	1901	594822		Re-Roof Sections at Courthouse			50,000.00	
Central Services	1901	594829		Re-Roof MIS Building			10,000.00	147,250.00
Sheriff Department	2001	594810		CIS Server Replacement Project-Additional Wiring			1,500.00	
Sheriff Department	2001	594810		CIS Server Replacement Project-(Patrol 25%)			41,250.00	
Sheriff Department	2004	594810		CIS Server Replacement Project-(Support Services 5%)			8,250.00	
Sheriff Department	2006	594810		CIS Server Replacement Project-(Dispatch 25%)			41,250.00	
Sheriff Department	2010	699992		Funds restricted by source -- Drug Education	(3,578.81)			
Sheriff Department	2010	699700		Funds restricted by source -- Drug Education as per 2014 budget		5,165.00		
Sheriff Department	2011	699992		Funds restricted by source -- Drug Restitution		913.50		
Sheriff Department	2011	699700		Funds restricted by source -- Drug Restitution as per 2014 budget		1,971.00		
Sheriff Department	2012	699992		Funds restricted by source -- Vehicle Forfeiture		51.38		
Sheriff Department	2014	699992	011	Remaining restricted donations -- K-9 related	(3,770.87)			
Sheriff Department	2014	699700	011	Remaining restricted donations -- K-9 related as per 2014 budget		5,966.00		
Sheriff Department	2014	699992	012	Remaining restricted donations -- Community Program		185.71		
Sheriff Department	2014	699700	012	Remaining restricted donations -- Community Program as per 2014 budget		649.00		
Sheriff Department	2014	699992	014	Remaining restricted donations -- Honor Guard		650.78		
Sheriff Department	2014	699700	014	Remaining restricted donations -- Honor Guard as per 2014 budget		3,319.00		
Sheriff Department	2014	699700	016	Remaining restricted donations -- Tactical Air Wing as per 2014 budget		94.00		
Sheriff Department	2014	699992	017	Remaining restricted donations -- Dive Team		12.18		
Sheriff Department	2014	699992	018	Remaining restricted donations -- DTF		918.75		
Sheriff Department	2014	699700	018	Remaining restricted donations -- DTF as per 2014 budget		19.00		
Sheriff Department	2104	699992		Funds restricted by source -- Federal Forfeitures		109.79		
Sheriff Department	2104	699700		Funds restricted by source -- Federal Forfeitures as per 2014 budget		196,300.00		
Sheriff Department	2105	699700		Funds restricted by source -- CEASE Marijuana as per 2014 budget		201.00		
Sheriff Department	2108	699992		Funds restricted by source -- State Forfeitures	(339.81)			
Sheriff Department	2108	699800		Funds restricted by source -- State Forfeitures as per 2014 budget		547.00		
Sheriff Department	2201	594810		CIS Server Replacement Project-(Jail 45%)			74,250.00	
Sheriff Department	2203	594950		Jail assessment funds restricted by Wisconsin Statutes	(73,040.48)			
Sheriff Department	2203	699700		Jail assessment funds restricted by Wisconsin Statutes per 2014 budget		328,702.00		631,545.12
Clerk of Courts	2401	536533		Funds for equipment rent/lease			5,500.00	
Clerk of Courts	2401	531243		Re-key all court related offices			2,800.00	
Clerk of Courts	2402	594818		Mondopad (branch 2 & 4) and related cost			15,000.00	
Clerk of Courts	2402	531243		New chairs for branch 1 (6 chairs)			3,500.00	
Clerk of Courts	2402	535242		MIS adjusted the annual amount needed			4,600.00	
Clerk of Courts	2402	594813		New sound system-Branch 1			36,000.00	67,400.00
Emergency Mgmt	2701	594819		Cell Phone Antenna Booster Project			1,250.00	

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Jefferson County
Final Non-Lapsing Requests
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Department	Bus Unit	Acct #	Sub Acct	Explanation	Non-Spendable Fund Bal	Spendable Fund Balances		Total
						Restricted	Committed	
Emergency Mgmt	2702	594819		Cell Phone Antenna Booster Project			1,250.00	
Emergency Mgmt	2703	594960		Remaining flood mitigation program fund (HMGP)			295,726.00	
Emergency Mgmt	2706	699700		Remaining donations for Hazmat truck / trailer (Level B) as per 2014 budget			1,945.00	
Emergency Mgmt	2706	699992		Remaining donations for Hazmat truck / trailer (Level B)			(491.00)	299,680.00
Veterans Services	5301	591240		Temp wages to complete scanning project			8,410.00	
Veterans Services	5302	593719		Veterans Relief Services			4,880.00	13,290.00
UW Extension	6801	594950		Donation from Dec 2008 regarding 4-H fees adjustment			455.00	
UW Extension	6801	699700		Donation from Dec 2008 regarding 4-H fees, per 2014 budget			2,500.00	
UW Extension	6801	594819		Cell Phone Antenna Booster Project			2,500.00	
UW Extension	6809	531313		Remaining funds Parenting First Year Program		3,085.94		
UW Extension	6809	699700		Parenting First Year Program as per 2014 budget		1,353.00		
UW Extension	6811	531348		Remaining funds Agricultural program			(717.24)	
UW Extension	6811	699700		Remaining funds Agricultural program as per 2014 budget			4,323.00	
UW Extension	6814	531348		Remaining fund Family Impact seminar			(52.49)	
UW Extension	6814	699700		Family Impact Seminar as per 2014 budget			1,706.00	
UW Extension	6815	531348		Remaining funds Master Gardener Program			1,298.80	
UW Extension	6816	531348		Remaining funds Pesticide Program			0.13	
UW Extension	6816	699700		Pesticide Programs as per 2014 budget			6,277.00	
UW Extension	6817	531348		Remaining funds Safety Day Camp			260.75	
UW Extension	6817	699700		Safety Day Camp as per 2014 budget			858.00	
UW Extension	6819	531348		Remaining funds Tractor Safety Program			0.20	
UW Extension	6819	699700		Tractor Safety Program as per 2014 budget			2,886.00	26,734.09
Fair Park	6901	594822		Weatherization			5,000.00	
Fair Park	6901	594810		Security Cameras			7,500.00	
Fair Park	6901	594821		Fiber Optic			40,000.00	
Fair Park	6901	594822		Furnaces			27,226.00	
Fair Park	6906	485106		Remaining fair donations		260.79		
Fair Park	6906	699800		Fair donations as per 2014 budget		15,653.00		95,639.79
Zoning	7109	594950		Solid Waste funds restricted by both grants and contracts			32,279.97	
Zoning	7109	699700		Solid Waste funds as per 2014 budget			4,000.00	
Zoning	7109	699800		Solid Waste funds as per 2014 budget			223,220.00	259,499.97
General Fund Totals					0.00	1,454,925.07	1,173,433.21	2,628,358.28
Health Department	240	351300		Prepaid asset reserve (Prepaid Health Ins paid by Employee)	21,660.43			
Health Department	240	354900		Working capital (3 Month Operating Expense)			603,693.00	
Health Department	4700	699800		Vehicle as per 2014 budget			30,000.00	
Health Department	4700	699700		Operating to reduce levy as per 2014 budget			44,660.00	

*From
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Jefferson County
Final Non-Lapsing Requests
For the Year Ended December 31, 2013

Department	Bus Unit	Acct #	Sub Acct	Explanation	Non-Spendable Fund Bal	Spendable Fund Balances		Total
						Restricted	Committed	
Health Department	4406	699992	646	WIC Fit Family, restricted by source		3,749.00		
Health Department	4501	699992		Restricted Donations-Car Seats Public Health		284.00		
Health Department	4632	699992		Public Health Preparedness Program, restricted by source		13,665.00		
Health Department	4635	699992		Public Health Preparedness Program, restricted by source		6,195.30		723,906.73
Human Services	250	353100		Prepaid asset reserve (Prepaid Health Ins paid by Employee)	180,248.34			
Human Services	5001	594950		Donations unrestricted			11,734.01	
Human Services	5001	594950		Remaining child abuse donations, restricted by source		3,637.27		
Human Services	5001	594950		Remaining child / family donations, restricted by source		2,189.47		
Human Services	5001	599700		Remaining children and family as per 2014 budget			75,000.00	
Human Services	5001	592299		Contract for Children's AODA Program Prevention & Counseling			25,000.00	
Human Services	5001	592299		Orion Slots			25,000.00	
Human Services	5005	529299		Contract for Juvenile sexual treatment program			25,000.00	
Human Services	5021	594950		Remaining Safe & Stable Families donations, restricted by source		3,779.93		
Human Services	5151	594950		Nutrition donation, restricted by source		12,272.00		
Human Services	5195	594950		Vehicle escrow funds, restricted by source		5,014.58		
Human Services	5195	699700		Vehicle escrow funds as per 2014 budget		25,579.00		
Human Services	5200	531314		Motivational interviewing equipment			3,000.00	
Human Services	5200	594819		Cell Phone Antenna Booster Project			2,500.00	
Human Services	5210	594801		Programming for Protective Payee System			5,000.00	
Human Services	5210	594820		Billing study & upgrade			140,481.00	
Human Services	5210	594820		Remote access to network via internet			90,000.00	
Human Services	5210	594820		Hillside underground drain replacement			12,000.00	
Human Services	5210	594820		Hillside air conditioning replacement			17,000.00	664,435.60
Debt Service	8013	594950		Capitalized interest on debt for payments in 2014-part of 2013 bond issuance			85,101.53	85,101.53
Capital Projects	8151	594950		Demolition and New Highway Shop-remaining funds			4,406,384.54	4,406,384.54
MIS-PC Group	8501	521220		Cont of Operations project not complete			26,066.00	
MIS-PC Group	8501	594810		Courthouse cell phone signal booster			10,000.00	
MIS-PC Group	8501	594950		Training			17,016.00	
MIS-PC Group	8501	594950		On-going security review			10,000.00	
MIS-PC Group	8501	594950		Implementation of Telecom audit findings			9,000.00	
MIS-PC Group	8501	594950		Complete security audit			4,060.00	
MIS-Power Group	8502	699800		Future iSeries purchase, as per 2014 budget			45,000.00	
MIS-Power Group	8502	594950		Future iSeries purchase			(13,254.00)	
MIS-Power Group	8502	594950		High Availability project			57,196.00	
MIS-Power Group	8502	594950		Future equipment reserve			3,075.00	
MIS-Power Group	8502	594950		Capital Computer			11,375.00	
MIS-Overhead	8510	594810		MIS Boiler			13,000.00	
MIS-Overhead	8510	594813		MIS Remodeling			5,000.00	197,534.00

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Jefferson County
Final Non-Lapsing Requests
For the Year Ended December 31, 2013

Department	Bus Unit	Acct #	Sub Acct	Explanation	Non-Spendable Fund Bal	Spendable Fund Balances		Total
						Restricted	Committed	
Total Governmental Funds					201,908.77	2,209,643.62	6,294,168.29	8,705,720.68
					Proprietary Funds -- Net Assets			
					Capital	Restricted	Non-Restricted	Total
Highway Department	700	361100		Capital net assets	9,656,161.99			
Highway Department	700	361200		Contributed capital -- state salt shed	127,077.00			
Highway Department	700	3625xx		Road equity, multiple municipalities		119,804.64		
Highway Department	700	363100		Maintain inventory balances at 2006 levels			504,803.25	
Highway Department	700	363200		Over-recovered fringe benefit pool to be allocated in 2014			280,436.96	
Highway Department	700	363250		Over-recovered small tools pool to be allocated in 2014			1,007.24	
Highway Department	700	363350		Inventory net assets			925,948.74	
Highway Department	700	363400		Prepaid asset reserve (Prepaid Health Ins paid by Employee)			72,437.10	
Highway Department	53241	699992		Fixed Asset replacement (machinery operations)			1,935,922.73	
Highway Department	53312	699992		Cty Hwy Construction to finish CTH J, A, P and N in 2014			1,807,662.17	
Highway Department	53313	699992		Winter maintenance balance for future Winter Maintenance expense			30,000.00	
Totals					9,783,238.99	119,804.64	5,558,218.19	15,461,261.82
					Total all Funds			<u><u>24,166,982.50</u></u>

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