



**COLUMBIA COUNTY
FINANCE COMMITTEE MINUTES
AUGUST 9, 2023**

MEMBERS PRESENT: Supervisors Darren W. Schroeder, Denise Brusveen, Keith F. Miller, and Douglas Richmond

ALSO PRESENT: County Board Chair Chris Polzer, Joseph Ruf III, Shonna Neary, Sarah Parker, Jordan Boehm-CLA (virtual), Chris Hardy, Heather Gove, Jason Willemarck, Stacy Opalewski, Susan Fisher, and Jessica Walter

The meeting was called to order at 8:00 a.m. and was properly noticed and published.

MOTION: On motion by Richmond, second by Miller, the agenda was approved.

MINUTES

MOTION: On motion by Miller, second by Brusveen, the minutes from the July 12, 2023 Finance Committee meeting were approved.

VOUCHERS

MOTION: On motion by Brusveen, second by Richmond, monthly expenditures for July 7, 2023 through August 3, 2023 for the Treasurer's Office for a total of \$1,693.58 and the Accounting Department for a total of \$11,091.52 were approved.

Total Treasurer/Accounting: \$12,785.10

MOTION: On motion by Richmond, second by Miller, the monthly disbursement journal (all departments) from July 7, 2023 through August 3, 2023 was approved for a total of \$3,291,375.67.

MOTION: On motion by Miller, second by Brusveen, County Board Payroll for July 2023 paid in August 2023 was approved for a total of \$11,327.66.

2022 FINANCIAL AUDIT

Jordan Boehm of CliftonLarsonAllen (CLA) presented the financial statement audit results to the Committee. The County received an unmodified "clean" opinion. Boehm congratulated the County for receiving the Government Finance Officers Association (GFOA)'s Certificate of Achievement for Excellence in Financial Reporting for the year ended December 31, 2021.

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HIGHWAY – POSITION REVISION-FERRY MECHANIC TO MASTER MECHANIC

Highway Commissioner Chris Hardy is requesting to reclass the Ferry Mechanic position to Master Mechanic. The reclass is fully funded through the State RMA.

MOTION: On motion by Brusveen, second by Miller, the Committee approved reclassing the Ferry Mechanic position to Master Mechanic.

HIGHWAY – LINE ITEM TRANSFER

Hardy is requesting to use department equity toward the plow packages for the single axle, tri-axle and tandem trucks. The total request is \$47,000.

MOTION: On motion by Richmond, second by Miller, the Committee approved the request transferring \$47,000 from the Highway Unrestricted Equity Account to the Capital Outlay-Machine and Equipment Account for plow packages.

HHS – POSITION REQUEST-INCREASE HOURS FROM 37.5 HRS/WK TO 40.0 HRS/WK-INFORMATION & ASSISTANCE SPECIALIST

Health and Human Services Director Heather Gove explained the ADRC applied for and received funding to participate in the Independent Living Supports Pilot program. This request is to increase one (1) Information & Assistance Specialist from 37.5 hrs/wk to 40 hrs/wk starting August 19, 2023 and ending December 31, 2024 utilizing the awarded grant funding.

MOTION: On motion by Richmond, second by Miller, the Committee approved the request to increase one (1) Information & Assistance Specialist from 37.5 hrs/wk to 40 hrs/wk starting August 19, 2023 and ending December 31, 2024 utilizing grant funding.

FACILITIES MANAGEMENT – CHANGE IN OUTLAY REQUESTS

Facilities Management Director Jason Willemarck requested funding for unexpected repairs. The following Change in Outlay requests were presented.

MOTION: On motion by Miller, second by Brusveen, the Committee approved the Change in Outlay of \$6,367 from the Circulating Pumps for the Huber Heating Circulating Pump 4 VFD emergency repair.

MOTION: On motion by Richmond, second by Miller, the Committee approved the Change in Outlay of \$16,651 from the Water Piping-Huber Kitchen for the Courthouse Evaporator Plate Module 3 failure.

MOTION: On motion by Miller, second by Brusveen, the Committee approved the Change in Outlay of \$7,200 from Seal Coat and Stripe for the HHS Chiller Compressor Oil Replacement to repair the Circuit 2 Compressor.

MOTION: On motion by Brusveen, second by Richmond, the Committee approved the Change in Outlay request of \$7,700 to repair the Law Enforcement Center steps:

- \$3,500 from LEC West Entrance Door & Frame Replacement
- \$4,200 from Jail UPS Batteries

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FACILITIES MANAGEMENT – LINE ITEM TRANSFER

Willemarck explained the Jail Chiller Module #3 heat exchanger has a failure. The heat exchanger and compressor need to be replaced.

MOTION: On motion by Miller, second by Richmond, the Committee approved transferring \$103,040 from the Capital Improvement Reserve Account to the Jail Maintenance Outlay Account to replace the heat exchanger and compressor.

TREASURER’S REPORT

County Treasurer Stacy Opalewski gave an overview on investments and interest rates. Interest rates remain higher than budgeted.

TREASURER BUDGET

Opalewski explained the department budget requests.

Treasurer Budget

MOTION: On motion by Brusveen, second by Miller, the Committee approved the 2024 budget requests for County Treasurer [Total Appropriation \$290,910] and County Treasurer Revenue [\$831,000] to move forward to September budget review.

Tax Deed Expense

MOTION: On motion by Brusveen, second by Miller, the Committee approved the 2024 Tax Deed Expense budget to move forward to September budget review. No County Appropriation.

TREASURER – SOFTWARE AGREEMENT

Opalewski is looking to add a feature to the current Ascent Land Records. It would show return check fees and foreclosure fees online. This would be an addendum to the current contract. The funds are in the budget.

MOTION: On motion by Miller, second by Richmond, the Committee approved moving forward with the software change.

EMPLOYEE COMPENSATION STUDY

Assistant Corporation Counsel Fisher, Corporation Counsel Joseph Ruf III, and Comptroller Shonna Neary gave an overview of a compensation study. The Human Resources Committee requested a funding source to implement the results if a study took place.

No action was taken.

HEALTH CARE CENTER – CHANGE IN OUTLAY

The Health Care Center has had an increase in bariatric residents with conditions that require alternating air mattresses. The cost of \$3,515 would be funded by remaining funds from the EZ lift and stands.

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MOTION: On motion by Brusveen, second by Miller, the Committee approved the Change in Outlay of \$3,515 from EZ Lift & Stand to Bariatric Low Air Loss Alternating Pressure Mattresses to purchase 3-4 mattresses.

AMERICAN RESCUE PLAN ACT OF 2021

Neary reviewed the ARPA summary. The following requests will be going to the August 10, 2023 Executive Committee for approval:

- MIS/Clerk-Election Servers
- Sheriff-Tactical Armor/Plates
- Sheriff-Microwave Batteries
- Veterans Service-Dividers

ACCOUNTING BUDGET

Neary gave an overview on the department's budgets.

Accounting Administration

MOTION: On motion by Brusveen, second by Miller, the Committee approved the 2024 Accounting Administration budget to move forward to September budget review. Total Appropriation \$741,780.

Single Audit

MOTION: On motion by Miller, second by Brusveen, the Committee approved the 2024 Single Audit budget to move forward to September budget review. Total Appropriation \$43,960.

Indirect Cost Allocation Plan

MOTION: On motion by Brusveen, second by Miller, the Committee approved the 2024 Indirect Cost Allocation Plan budget to move forward to September budget review. Total Appropriation \$5,810.

Accounting/HR Computer System

Neary explained she would remove the request for JDEdwards upgrades in order to revise positions.

MOTION: On motion by Richmond, second by Miller, the Committee tabled the 2024 Accounting/HR Computer System budget until the September budget review.

2024 Personnel Requests

MOTION: On motion by Miller, second by Brusveen, the Committee approved the request to reclass Accounting Aides and Accounting Assistants from 37.5 hrs/wk to 40 hrs/wk to move forward to September budget review.

MOTION: On motion by Miller, second by Richmond, the Committee approved reviewing the Accounting Supervisor/Project Manager, Accounting Supervisor-Highway, and Senior Staff Accountant grades/steps at September budget review.

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REVIEW OF COUNTY FINANCES

Neary gave an overview on the County financials, 2023 budget changes, personnel reclassifications and changes, notable issues, and Accounting Department initiatives/projects.

ADJOURNMENT

MOTION: On motion by Brusveen, second by Miller, the meeting was adjourned at 11:45 a.m.

Next Meeting: September 13, 2023

Respectfully Submitted:



Denise Brusveen, Finance Committee Secretary



Sarah Parker, Recording Secretary

CC: Finance Committee
County Board Chair

Joseph Ruf III
Susan M. Moll

Shonna Neary
Internet