

**WALDO COUNTY COMMISSIONERS COURT SESSION  
DECEMBER 13, 2011**

**PRESENT:** Commissioners William D. Shorey – Chairman, Amy R. Fowler and Betty I. Johnson. Present to take minutes was County Clerk Barbara L. Arseneau.

**Call to Order:** Commissioner Shorey called the court session to order at 9:00 a.m.

**TAX ANTICIPATION NOTE BIDS FOR 2012:**

Present: Treasurer David A. Parkman and Deputy Treasurer Karen Trussell, along with Bangor Savings Bank Representatives Cathy Reynolds and Jennifer Seekins.

1. Key Bank sent a letter stating that they would not be bidding on the 2012 Tax Anticipation Note due to current municipal guidelines.
2. Bangor Savings: Note in the amount of \$4,000,000.00 with an interest rate of 1.27% on an as-needed basis. To be paid, with interest, by December 31, 2012. Checking: No fees up to 500 transactions per month. Includes Sweep account and FDIC insurance above \$250,000.00.
3. Camden National: Note in the amount of \$4,000,000.00. Issue date: January 2, 2012, with an interest rate of 1.38% on an as-needed or lump basis. Maturity December 31, 2012. Computed lapsed days over 365 and may be prepaid without penalty.

**\*\*A. Fowler moved, B. Johnson seconded to award the Tax Anticipation Note bid to Bangor Savings Bank with an interest rate of 1.27% for 2012. Unanimous.**

When asked how the Reserve checking accounts are handled, D. Parkman explained that the County goes out to bid on that for a three-year period because it is very labor-intensive and disruptive to move the checking accounts. Whichever bank provides the best interest rate is awarded the business for three years.

**TREASURER'S REPORT:**

Present for this report were Treasurer David A. Parkman and Deputy Treasurer Karen Trussell.

**COUNTY REVENUE:**

D. Parkman reported total 2011 revenue received so far in the amount of 116%. Probate Restitution has been received at about 87% of what was anticipated and EMA revenue has totaled about 68%. D. Parkman noted that the Revenue Projections have been adjusted to reflect the correct anticipated amounts for 2012. Some have decreased, some have increased.

**COUNTY APPROPRIATIONS:**

D. Parkman reported that there is one more warrant for 2011 and there shouldn't be any back-dated warrants. \$176,479.21 remains in the 2011 budget. The next payroll is estimated at \$97,165.16. This will leave roughly \$79,314.05. If the next warrant is as expected, the budget will only be about \$18,000.00 in the red. D. Parkman recommended paying invoices up to \$79,314.05 and paying any remaining invoices from the 2012 budget. There was brief discussion about the contingency provision and what that may appropriately be used for.

The Commissioners budget is over 96% expended. The Sheriff's budget is about 99% expended. It was noted that the Communications Center budget looked quite good.

The Commissioners commended the departments for working within their very tight budgets this year.

#### CORRECTIONS BUDGET:

This budget is about 26% expended, which is excellent for this time of the year.

#### COUNTY RESERVES:

There was brief discussion on when it would be best to add any funds to the Reserve Accounts. K. Trussell said generally it was a good idea to do this after the audit has been completed.

#### WARRANTS:

**\*\*B. Johnson moved, A. Fowler seconded to authorize payment of the November 30, 2011 General Fund Accounts Payable warrant and November 10, 23 and 30, 2011 Payrolls in the amount of \$743,003.17. Unanimous.**

**\*\*A. Fowler moved, B. Johnson seconded to authorize payment of the November 30, 2011 Capital/Active and Restricted and Reserve warrant in the amount of \$322,984.42. Unanimous.**

**\*\*A. Fowler moved, B. Johnson seconded to authorize payment of the November 30, 2011 Reentry Accounts Payable warrant and November 10 and 23, 2011 Payrolls in the amount of \$1,080,227.21. Unanimous.**

**\*\*B. Johnson moved, A. Fowler seconded to authorize payment of the November 30, 2011 MCRRC Capital/Restricted Reserve warrant in the amount of \$29,313.54. Unanimous.**

**\*\*A. Fowler moved, B. Johnson seconded to authorize payment of the December 13, 2011 General Fund Accounts Payable warrant in the amount of \$556,517.87. Unanimous.**

**\*\*A. Fowler moved, B. Johnson seconded to authorize payment of the December 13, 2011 Capital, Active & Restricted Reserve warrant in the amount of \$41,402.84. Unanimous.**

**\*\*A. Fowler moved, B. Johnson seconded to authorize payment of the December 13, 2011 Reentry Account Payable warrant in the amount of \$625,646.54. Unanimous.**

**\*\*B. Johnson moved, A. Fowler seconded to authorize payment of the December 13, 2011 MCRRC Capital & Reserve warrant in the amount of \$915.30. Unanimous.**

**\*\*B. Johnson moved, A. Fowler seconded to file the Treasurer's Report. Unanimous.**

D. Parkman reported that the 2011 T.A.N. has been paid in full with the December 13, 2011 Reentry A/P warrant.

The Commissioners commended the Treasurer's Office for their good work with the finances this year.

### **CLOSING REGISTRY OF PROBATE BOOKS FOR 2011:**

Present with the Commissioners was Register of Probate Sharon Peavey, who accounted for the fees received from December 2010 through November 2011 as follows:

**Fees: \$68,510.35**

**Surcharge: \$2,479.78**

**Restitution: \$3,073.82**

### **CLOSING REGISTRY OF DEEDS BOOKS FOR 2011:**

Present with the Commissioners was Register of Deeds Deloris Page who accounted for the fees received from December as follows:

**Fees: \$274,149.87**

**Surcharge: \$20,985.00**

**Interest: \$102.37**

**Transfer Tax: \$66,487.85**

**Grand Total: \$361,725.09**

D. Page reported that the Registry took in approximately \$9,000.00 over last year's total, predominantly due to Transfer Tax.

### **JAIL AUDIT:**

Present to report on the 2010 Jail Audit was Larry Campbell, CPA. L. Campbell started by explaining that his statements have been audited by someone else, which is standard. He reviewed the Audit as follows:

A section in the report mentions that these financial statements don't include "management discussion and analysis." L. Campbell stated that he takes that literally, explaining that he didn't sit with anyone to prepare it, so he didn't include it. If the Commissioners would prefer, can hold this up until this is done. He further explained that it is not the function of the auditor to write this management discussion up, but he could assist. The Commissioners agreed to leave the report the way it is.

Pg. 3: Balance Sheet: The Government-wide statement of net assets was briefly reviewed. The T.A.N. was noted and the result was approximately \$975,000.00 in "negative net assets". L. Campbell expressed concern about the County being in that negative position and wondered if it would ever be funded.

D. Parkman explained that the County operates on borrowed money through much of the year. At the end of the annual year, it all balances out. The Jail is on a fiscal year. L. Campbell said he was well aware of that. D. Parkman stated that the former auditor use to refer to this as "anticipated". D. Parkman said he preferred to have it stated as to what the actual balance is, rather than what is anticipated. L. Campbell stated that there is no more assessment that would be accrued to align the county's calendar year with the Jail's fiscal year and he didn't follow that line of reasoning. The taxes are committed and collected within that 12-month period.

Pg. 4: Accrued Assets and Accrued Expenditures. L. Campbell briefly explained the reporting and briefly explained the pro-rated data of worth related to these assets. He explained that typically cash would be set aside to replace these items as needed.

Pg. 5: Balance Sheet: L. Campbell explained that this is based on the Governmental fund-type definition, which does not include any hard assets – just cash and miscellaneous receivable. It does include the \$2.1 million T.A.N. that is out there. It is a negative fund balance.

Pg. 6: Statement of Revenue Expenditures: L. Campbell briefly reviewed and explained that this is based on revenue accrual, as well. This shows total revenue collected exceeded expendables. He further explained that some of that is sitting in reserve funds.

Pg. 13: Revenues Expenditures – Budgets vs. Actuals: L. Campbell explained that the Actuals exceeded expenditures by about \$12,000.00. He commended departmental managers for doing a good job controlling expenditures and for having built a good budget.

W. Shorey reported that the Commissioners followed the Auditor’s advice and funded the Severance Fund as recommended.

#### SHERIFF’S REPORT:

Present for this report was Sheriff Scott Story, who requested and Executive Session for a personnel matter.

#### EXECUTIVE SESSION:

**\*\*A. Fowler moved, B. Johnson seconded to enter Executive Session at 10:14 a.m. for a personnel matter as allowed by M.R.S.A. Title 1 § 405 – (A). Unanimous.**

**\*\*B. Johnson moved, A. Fowler seconded to come out of Executive Session at 10:19 a.m. Unanimous.**

No action was taken.

#### PAYROLL DISCUSSION:

Present for this discussion was Sharon Peavey, Scott Story, Brenda Dakin, Owen Smith, Karen Trussell and Michelle Wadsworth.

M. Wadsworth started by saying that Bangor Savings came in and did a presentation and the Commissioners have decided to go with Bangor Payroll starting January 1, 2012. Bangor Payroll will move the information over from Paychex. W. Shorey said that during the presentation, it was apparent that they could offer more options. One of the questions was single point of entry and having as few people as possible involved in entering payroll. He understood that there may be some questions and would like input on this idea. That is why those involved were invited to weigh in on the discussion.

O. Smith stated that what he understood is that the timesheets would be calculated and then sent down for processing at the Commissioners Office. Right now, the individual timesheets in his department and the Sheriff’s Office are calculated there and then entered electronically directly by him for his Department and by Brenda for the Sheriff’s Office. He explained that he has another employee sit with him and verify what has been entered, and then a report is run. That usually catches any mistakes before the payroll has been submitted. He said that the only issue he had with Paychex was they could not seem to understand comp time and so the payroll reports never match the department reports. He also liked, with being able to enter it himself, that he didn’t have to have it submitted by a certain time

Monday but it could be done as late as Tuesday morning. He asked if he would be filling out the payroll presentation sheet now and sending it to the Commissioners Office. M. Wadsworth explained that Veronica could run a report after entering it and send it to the department heads for them to check it, if they preferred. O. Smith said he really couldn't check his work until the report was run. He expressed his interest in having some kind of automated system, such as biometric, which would mean no paper would be involved at all. The employee would enter their time on the computer after having their finger scanned. The time sheets wouldn't have to be entered – it would leave little room for error. It was noted that Bangor Payroll has a Time and Attendance feature, as well, that could be implemented.

S. Story asked what the theory was for single point of entry. A. Fowler explained that it was for less error. S. Story said that he felt it would create more error. He believed that the payroll is very complex and with the Commissioners Office not understanding the Sheriff's Office' complex time sheets, there would be a lot of time lost in phone calls trying to comprehend the sheets.

B. Dakin expressed that there really is one point of entry for each department. For example, Owen cannot access the Sheriff's payroll entry and she cannot access the Communications Centers. Therefore each person enters just that department's payroll. O. Smith concurred with what B. Dakin had said - that they are only permitted access to their portion of the payroll system by password protection. He related the errors that took place before when there were more steps in the process.

A. Fowler asked who does payroll when Owen and Brenda are absent and was told that another person from each department is trained to fill in. A. Fowler said she hadn't really understood how it had worked. S. Story stated that when there were more people handling the payroll several times, where the pay sheet is written and then someone else entered it, there were too many hands in it. It is now simplified and comes directly from the department that understands their own timesheets. Ever since that change has been made, there have been fewer mistakes.

A. Fowler suggested sending Veronica, Owen and Brenda for the payroll training. W. Shorey said he believed that Bangor Savings might not have viewed how the County does this is normal or typical. He believed that this was why Commissioners Fowler and Johnson thought there should only be one point of entry. A. Fowler said she could understand the peculiarities and details of each department, and that is why she is thinking that they continue to enter it, but that they would need training.

S. Story said that he agreed that Bangor Payroll probably did think that it should be a controlled thing handled by one person. He illustrated with "span of control" noting that there are different entities and departments with different functions, different roles, different contracts, etc. The "span of control" would be the Sheriff's employees would be funneled through Brenda, the Communications Center employees would be funneled through Owen, etc. He agreed with A. Fowler's suggestion to send Owen, Brenda and Veronica for training and let them make the decision together later as to whether or not there should be only one person entering the payroll.

B. Johnson said she had felt that for security and error reasons it would have been better for one person to enter the payroll. She agreed that with the training, it might become clear what the options were.

S. Story said that he was concerned that they were being asked to go back to the way things they were. He briefly related the painful history when the County first went to a payroll system and the promises

made by the payroll company that were not met. This most recent automated entry had been a positive thing and had resulted in improvements.

W. Shorey felt that there were valid points being made in the discussion today. He believed that two from the office should start out, including one that has been doing payroll for years and has a lot of knowledge, and felt that four people should be sent to the training. B. Johnson said that the payroll company might, partly, want to only deal with one person rather than several. She agreed that the training might define how things work in the future. W. Shorey stated that this was a good point, but he disagreed with it. He noted that banks tend to isolate intrusion so there it isn't easy to breach security. He felt that the four should be sent for training and the current multiple entry system should stay in place at least for now. He recommended getting started with the new company and if changes need to be made, they can be done later.

All agreed that this would be the best approach to start.

The Commissioners thanked all for their input.

When asked if they knew when the training scheduled was, V. Spear replied that they haven't been assigned a customer service representative yet, but she believed the training would be during the last week of December.

#### **NEW BUILDING/EMA DISCUSSION:**

W. Shorey said that the Sheriff had asked if he can use the basement area once it is vacated by the current EMA Office. He understood that there had been a discussion at the Department Head's Meeting of possibly starting a committee to discuss usage. S. Story said he felt that this should revert back to the Jail for use. The Commissioners agreed with this.

#### **TECHNOLOGY REPORT:**

Present for this discussion was James Arseneau, who reported the following.

1. Next Monday the new core piece will be installed at the Communications Center. CBE will be coming up at noon. A memo has been drafted and will be sent out. Email will be impacted Monday and Tuesday. The Communications Center will be set up with something temporary so that they can still be functioning. About a week after that has been completed, they will be back to install the old switch in the new building. Once the electrician has finished his work, it can be done. J. Arseneau had not heard back regarding phones the way he had requested, but will follow up with the point of contact. The only thing really that will be new to the building in terms of phones and computers will be the wireless connection.

2. J. Arseneau asked what the status will be for the Communications Center radio equipment, noting that \$85,000.00 had been cut by the Budget Committee. The Commissioners asked to hold off until January and discuss this again at that time when they better knew what the financial situation would be.

3. Renewal of Server Hardware Contracts: The Jail budget for those contracts is only one year, but it was a better deal to renew for two years. J. Arseneau explained that he had hoped to request that K. Trussell transfer the money from the purchase of the servers that were paid from the Technology operating budget in 2011. Now that the Jail is in its FY12 budget, that funding needs to be moved. It

was cheaper to do it as a one-year thing, as it saved \$2,000.00 to renew it that way. He noted that \$6,000.00 is to renew warranties on servers. The Jail utilizes the same core equipment that the County uses. A percentage of the cost comes from the Jail account, which was \$3,220.00. What needs to be done is take those funds and move them to repay the amount the County had to pay up front. A. Fowler asked for a copy of the information. J. Arseneau said he had met with the Sheriff and figured out the expenses for the Jail. \$3,220.00 will come from the Jail Technology line.

**\*\*A. Fowler moved, B. Johnson seconded to move \$3,220.00 from the Jail Technology line to the County 1020-7100 line to reimburse Jail Technology portion of the renewal initially paid from County funds. Unanimous.**

#### **EXECUTIVE SESSION:**

**\*\*B. Johnson moved, A. Fowler seconded Executive Session at 11:08 a.m. for a personnel union related matter as permitted by M.R.S.A. Title 1 § 405 – 6(D). Unanimous.**

**\*\*B. Johnson moved, A. Fowler seconded to come out of Executive Session at 11:39 a.m. Unanimous.**

No action was taken.

#### **REASSIGNMENT OF DUTIES:**

W. Shorey felt it was important to discuss the reassignment of duties related to payroll. There was some confusion and brief discussion regarding who would be first and second back-up for Veronica between Michelle and Karen. It was decided that Veronica, Michelle, Karen, Owen and Brenda will be sent for training and then it will be sorted out after that who will serve as the back-up, and who will ultimately end up entering payroll.

It was decided that in 90 days from January 1, 2011 the Commissioners will re-evaluate the payroll process and function. A. Fowler stated that she would like to see huge successes in payroll functions, huge changes huge successes in H.R. doing more with that function.

W. Shorey said he wanted to talk about reassignment of duties for payroll separately from the Human Resources functions, explaining that H.R. is a “more difficult, more complicated animal.” He didn’t believe that there could be too much change in that function that could occur in 90 days. He believed H.R. is more intricate department than it is presently because there is so much that can be done with it. Some progress should be noted, but one could not expect to see huge differences in it within 90 days because he believed that this was more time-intensive. He believed today’s discussion should be limited to the payroll functions. After some discussion among the Commissioners, it was agreed that the two discussions should be separate – the focus would be on payroll at this point. The Commissioners would choose the things that they would like to see developed. The two packages would be separate and handled on different time tables.

**\*\*B. Johnson, A. Fowler seconded to assign payroll functions to Deputy County Clerk Veronica Spear for a trial period of three (3) months. Unanimous.**

The Commissioners took the opportunity to remind all that information, even if it isn’t confidential but does not need to be shared outside the office, should stay in the office.

**CORRESPONDENCE:** (A. Fowler had to leave for another meeting.)

Reporting correspondence to the Commissioners was County Clerk Barbara Arseneau, as follows:

1. The following pay step increases were noted by the Commissioners:
  - Deputy Darrin Moody will receive a two-year pay step increase from \$18.54 to \$18.81 per hour effective December 13, 2011.
  - Detective Merl Reed will receive a twelve-year pay step increase from \$22.07 to \$22.56 per hour effective December 15, 2011.
  - Dispatcher Stephanie Gracie will have completed six months and will receive a pay step increase from \$15.55 to \$16.07 per hour effective December 26, 2011.
2. A request for applications for a part-time, 25-hours-per-week Registry of Deeds Clerk position has been posted in all departments. Applications are due December 13, 2011.
3. The IRS mileage rate for January 1, 2012 is going to continue to be 55.5 cents.
4. Registration is now open for the National Association of Counties 2012 Legislative Conference scheduled for March 3-7, 2012.
5. BernsteinShur has rescheduled the “Cost-Effective Ways to Improve Compliance and Reduce Risk” free course on January 11, 2012. It was agreed that Commissioner Johnson, H.R./Payroll Director Michelle Wadsworth and County Clerk Barbara Arseneau would attend and ride together.
6. D. Rowley has sent an invitation to attend the ICS/EOC Interface Course (G191) on January 25, 2012. B. Arseneau asked the two Commissioners present if either of them would be attending. Neither W. Shorey nor B. Johnson would be able to attend.
7. A brief update on planning for the Maine County Commissioners Association Annual Convention in Boothbay Harbor was provided by John O’Connell, Lincoln County Administrator.
8. B. Arseneau informed the Commissioners that she is serving on a short-term IT Committee that has been established by the Maine Association of County Clerks, Administrators and Managers to look into possibilities of counties joining together on technology-related matters. The first meeting will be December 16, 2011 in Somerset County.
9. B. Arseneau reminded the Commissioners that there are Sheriff/Jail records currently being stored in the Superior Courthouse basement and wondered if they would be moved to the new facility at some point.

**MINUTES APPROVED:**

**\*\*B. Johnson moved, W. Shorey seconded to approve the minutes from the November 7, 10 and 30, 2011 and December 1 and 5, 2011 Waldo County Commissioners Court Sessions. Passed by two.**

**PHOTOCOPIER PURCHASE DISCUSSION:**

V. Spear informed the Commissioners that she has received a quote for \$5,952.00 for purchasing a new photocopier. The current maintenance contract on the existing photocopier runs out December 17, 2011. Rather than renew the contract on the old copier, it would make sense to simply purchase the new one now, and pay for it in January. B. Johnson asked if the scanner that is included in the copier could handle 11" x 17" and V. Spear said she would research this. V. Spear stated that the County has the option of trading in the old machine and crediting that amount in copies, or it had also been suggested that the machine might be given to Facilities Management. After brief discussion the Commissioners felt that rather than keeping an old piece of equipment, it would be best to trade it in for a credit or sell it.

**\*\*B. Johnson moved, W. Shorey seconded to approve the purchase of the photocopier from Encompass Managed Print Services in the amount of \$5,952.00. Passed by two.**

The Commissioners instructed the Clerks to submit requests for sealed bid proposals for the old machine to all Waldo County municipalities and all Waldo County departmental E-mail addresses.

**MISCELLANEOUS COMMISSIONERS BUSINESS:**

1. Tabled Corrections Request: This was not discussed and is still tabled.

**NEXT COURT SESSION:**

The next Commissioners Court Session is a regular session scheduled for Tuesday, January 10, 2012.

**B. Johnson moved, W. Shorey seconded to adjourn the court session at 12:50 p.m. Passed by two.**

Respectfully submitted by *Barbara L. Arseneau*  
Waldo County Clerk