STEELE COUNTY BOARD OF COMMISSIONERS
WORK SESSION AGENDA

Administration Center - 630 Florence Avenue – Owatonna, MN 55060

Steele County's Mission:
Driven to deliver quality services in a respectful and fiscally responsible way.

TUESDAY, MARCH 8, 2022 AT 3:00 PM
County Boardroom, Steele County Administration Center

Agenda

1. Call to Order
2. Public Health Accountant Position
3. Voting Equipment Grant Agreement (VEGA-3)
4. Old Highway Shop Property update
5. Auditor and Treasurer Positions
6. Other business

Adjourn

Disclaimer: This agenda has been prepared to provide information regarding an upcoming meeting of the Steele County Board of Commissioners. This document does not claim to be complete and is subject to change.

Steele County
Agenda Item

Subject: PH Accountant Position – Full time

Department: Treasurer's Office/Finance

Committee Meeting Date: March 1, 2022

Board Meeting Date: March 8, 2022

Consent Agenda: ☐ Yes ☐ No **Resolution:** ☐ Yes ☒ No

Policy Committee Recommendation:

Take to full Board for discussion and action

Recommendation:

Approve PH Accountant position to full time status

Background *(Including Budget Impact)*:

- PH's budget - $3 million
- PH ranks 8th largest levied department (>$1.0 million) among the 35 "depts"
- PH has over 40 employees – both full time and part time employees, equivalent to approx. 32 FTEs, includes home health aides, home makers, etc.
- They bill just shy of $1 million to insurance companies and private pays not including grants they receive
  - Prior to covid, over 4300 billings were done in 2019
  - Since covid, over 13,000 billings are done annually
  - However, these numbers do not include the rebilling of claims that were initially denied.
- In addition to the billings, they also receive over $1 million in grants – which require monitoring, submitting reimbursements on a monthly basis and preparing annual reports.
- Prior to 2016, the PH Accountant position was a full-time position
- Not knowing exactly what was needed PH, it was decided to share the hwy accountant position as there was capacity at that time.

Four years later, we realized that PH needs a full time accountant for the reasons mentioned about as well as the points listed below but not limited to:

- There are many grants that are maintained (most have a matching component), a lot of reporting needs to be prepared and it's important to make sure that we are utilizing those grants to its fullest extent, including maximizing our revenues.
- There are many times when nurses want to accomplish certain things for the people they serve, and they appreciate the support from the accountant as she has in-depth knowledge of the many grants they have. For example, a nurse who mostly works within the parameters of the SHIP (statewide health improvement partnership) grant may want to purchase equipment that won't be eligible for reimbursement from the SHIP grant but could do so using the LPHG (Local Public Health Grant). The support from the accountant position has been a very valuable resource for the staff.
- Due to the size of the organization and the complexities of the various funding sources, budgeting for the department is a major responsibility. It is time consuming and requires a lot an analysis to prepare a more accurate, reasonable budget.
- There is a lot of potential to do much more analysis in this department – analyzing budgets to actuals, educating staff on time management and showing them how it relates to the budget and the grants they receive.
- Given the current arrangement of the position, overtime has been incurred from 10 – 20 hours/pay period as there are a lot of responsibilities with this role.
- The need for this position to be full time has been recognized and discussed over the last couple of years and is currently included in the 2022 budget as a full time position.

Steele County
Position Requisition Form (PRF)

Section 1: Current Position Information Date Prepared: 2/23/22

Is this a new position? No

Title: Accountant	Division:
~~Former~~ Incumbent: Erin Edel (.5 FTE)	Department: Public Health
Former Incumbent's Wage: 43.70	DBM Rating: c43 Step: 11 Full-time/Part-time: PT
Incumbent's Last Working Day: n/a	

Section 2: Proposed Position Information

Title: Accountant	Division:
Department: Public Health	Date of Need: ASAP
Regular/Seasonal/Temporary: Regular	*If seasonal or temporary, list state/end dates:*

Section 3: Position Type

☐ Supervisory ☑ Non-Supervisory Full-time/Part-time: Full-Time Hours per week: ______

Section 4: Funding Source (Chart of Accounts)

Fund Code: 01	Department: 481	Program Code:	Account: 6110	% Percentage: 100
Fund Code:	Department:	Program Code:	Account:	% Percentage:
Target Salary: 90,900	Estimated Budget Impact: 65,000 (w/benefits)			
Budgeted position: Yes	Reallocation:			

Section 5: Revenue Source

Funding sources for this position varies with every grant; the percentages noted below are estimates

Grant (Amount/Percent): 37.5-50%	Reimbursement (Amount/Percent):	Levy (Amount/Percent): 50-62.5%

Section 6: Justification for Position

1. Can the position be filled by a temporary/part-time employee? Yes ☐ No ☑
2. Can the job function be restructured in such a way as to:
   - Make the functioning of the department more effective (which may require re-evaluating positions and responsibilities)? Yes ☑ No ☐
   - Contracting with/purchasing services from another agency/government? Yes ☐ No ☑
   - Contracting with a consultant/contractor/vendor? Yes ☐ No ☑
3. Is the position legally mandated and a decision not to fill the position would result in penalties to the County: *If yes, please specify.*

   The position is not mandated but this position has a significant influence/importance on the department and County budget ... maximizing the revenues is one of the goals for this position which ultimately impacts the County levy

4. Does this position require specialized skills/training/licenses that current staff do not possess? *If yes, please specify.*

   This position requires a good working knowledge of accounting principles, analytical skills, good communication skills, and a bachelor's degree in accounting.

5. How is this position critical to achieving departmental goals with are aligned to the strategic initiatives of the County? *Please specify.*

   One of the strategic initiatives is to attract and retain employees. This position would make a tremendous contribution towards this initiative as it would support Public Health staff with time management between all the available revenue resources, be a support for the staff to know how their goals can be accomplished within the constraints of grant requirements, thereby, enhancing job satisfaction.

6. Provide additional information to justify fulfilling this position (additional cost savings, programmatic initiatives/needs, supports mandated services, etc.)

   Although the position will cost approx $65,000 including benefits (included in the 2022 budget) to increase the hours to a full time status, the potential impact from increasing revenues in this department would offset this cost.

7. What options were considered for redistribution of job functions to create efficiencies and salary savings for the County?

   This position was historically a full-time position; however, when it became vacant (over four years ago), the Board approved that this position be shared equally between Highway and Public Health on a six month trial basis and later approved it on an ongoing basis.

8. If the position were not filled, indicate the organizational impact and recommended action to address the mission critical duties.

   If this position does not go full-time, overtime hours will be incurred and the County could potentially overlook an opportunity to collect additional revenues. Steele County's mission is to deliver quality services in a respectful and fiscally responsible way. Making this position full time will help to accomplish the County's mission by providing support to the PH nurses so they can deliver quality services to their patients and seeking additional funding will accomplish the mission of being fiscally responsible.

9. Will this position require additional resources? (computing equipment, furniture, special accommodations, etc.)

   no - all equipment, furniture, etc is all there

APPROVAL SIGNATURES

Department Head: ______________________ Date: ______________

Division Director: ______________________ Date: ______________
(If Applicable)

Human Resources Director: ______________________ Date: ______________

County Administrator Signature: ______________________ Date: ______________

HR USE ONLY

___ Non-Exempt (OT Eligible) _____ Exempt (OT Ineligible)

Bargaining Unit : ______________ DBM Rating: _____

Salary amount budgeted for position: ____________________

POSITION DESCRIPTION
STEELE COUNTY

SECTION I: GENERAL INFORMATION

Position Title: Accountant	**Division/Department**: Finance/Varies
Immediate Supervisor's Position Title: Department Head/Division Director	**FLSA Status**: Exempt

Job Summary:
Under the guidance of the Department Head/Division Director, the Accountant represents a grouping of positions engaged in overseeing and leading accounting functions and activities for a department. The Accountant is the fourth and highest level within the Accounting occupational series. Positions assigned to this classification require advanced professional training in accounting and generally accepted accounting principles and practices. This classification differs from Accounting Technician Lead in that the Accountant duties and functions require advanced professional training (i.e. BA/BS in accounting, finance and/or business administration) including experience and oversight of the accounting systems, controls and processes of a department. Duties of the may also include having lead worker responsibilities over accounting support staff assigned to the department.

SECTION II: ESSENTIAL DUTIES AND RESPONSIBILITIES (*Duties outlined below are intended to serve as illustrative examples of the general job expectations and level of the work and is not intended to detail all duties associated with the classification.)*

- Administers and monitors departmental financial and accounting operations of the department. Duties may include such tasks as

  a) Coordinating accounts payable and account receivable maintenance activities of the department. Monitors cash flow requirements and needs.
  b) Monitors and/or codes expenditures to various projects, accounts.
  c) Bills appropriate entities for services provided and performed.
  d) Coordinates and verifies the input of accounts payable into the accounting system as performed by support staff.
  e) Audits and reconciles the input of department payroll.
  f) Prepares necessary journal entries and monthly closing procedures to balance cash and/grant accounts.
  g) Prepares financial summaries, reports and/or spreadsheets to review financial performance with department head and department managers.
  h) Prepares years end reports; closes out year end books; works closely with the Finance Division is addressing any problems, issues, and/or implementing new accounting procedures, controls or processes, as directed.
  i) Receives and processes confidential documents and information.

- Provides management assistance and support in the budget process.

  a) Provides research regarding past expenditures, prepares graphs and reports to illustrate financial data.
  b) Monitors and tracks budget activity.
  c) Monitors funding sources for current and/or future revenues.

- Leads and makes assignments to accounting support staff within the office and/or administrative support staff. Assigns, monitors and coordinates work assignments and assures work performed is in accordance with departmental procedures. Coordinates office functions such as receptionist functions; employee injury reports or accidents; maintains service/vendor agreement contract files, records and accounts; coordinates the release of any public information in accordance with data practices; and implements data retention policies and procedures.

- Coordinates and maintains perpetual inventory system for the department accounting for purchases and withdrawals; calculation of prices for materials/supplies used/sold; physical inventory and the appropriate adjusting entries. Tracks and accounts for fixed assets within the department.

- Develops and prepares various grant/project reports; develops financial reports for various local, state and/or federal agencies or funding sources.

- Analyzes department practices to identify problems, recommend solutions and/or work with Finance to address changes in accounting practices, billing or the identification of fraud/billing issues and/or problems. Performs cost analysis of various services and provides recommendation regarding appropriate fees for service or sliding fee schedules/rates.

- Serves as a member on the department's management team in addressing and discussing departmental issues, procedures and/or processes of mutual interest of the department.

- Performs other duties of a comparable level or type, as required.

  a) Keeps abreast of changing development, trends and technologies in areas of expertise and responsibilities.
  b) Attends conferences, seminars, regional meetings and services on various professional organizations.

SECTION III: WORK REQUIREMENTS AND CHARACTERISTICS

EDUCATION/KNOWLEDGE REQUIREMENT: Minimum education required to perform adequately in position could reasonably be attained only by completing the following:

REQUIRED EDUCATION/TRAINING (choose one)				**DEGREE INFORMATION:**
	less than high school diploma			**Type of degree: (B.S., M.A., etc.)** BA/BS Degree
	High school diploma or GED.			**Major field of study or degree emphasis:**
	1 year college		**2 years college**	Accounting
	3 years college	x	**4 years college**	
	1st year graduate level			**Essential knowledge and specialized subject knowledge required to perform the essential functions of the job:**
	2nd year graduate level			• Theories, practices, and procedures of governmental

		accounting and generally accepted accounting principles. • Knowledge of laws, rules and guidelines pertaining to job responsibilities. • Theories, practices, and procedures of budgeting, financial forecasting, reporting, and financial planning. • Knowledge of accounting processes for accounts payable, receivable, fixed assets, payroll and other accounting operations. • Knowledge of department programs, projects, procedures and policies. • Knowledge of general business and office equipment and software including word processing, spreadsheets, and database programs and accounting applications. • Knowledge of county government functions and general county administrative policies and procedures.

Required Work Experience in Addition to Formal Education/Training: Minimum of 3 years directly related public accounting experience.	
LICENSE/ CERTIFICATION	**Identify licenses/certification required:** Valid MN driver's license.
ESSENTIAL SKILLS REQUIRED TO PERFORM THE WORK	**Skilled in:** • Administering grants, project funding and the administration of contract and/or service agreements. • Operating, using and applying accounting software, applications or specialized financial programs. • Interpreting and applying regulations, rules, guidelines and standards impacting department accounting operations and activities. • Learning and applying various department specific terminology, programs, regulations and funding sources and reporting requirements. • Delegating and leading departmental support staff and administrative activities within the department, as assigned. • Assisting in the development and implementation of accounting controls, procedures and methods consistent with acceptable accounting procedures and methods. • Preparing various local, state or federal accounting/fiscal reports. • Accounting analysis and projection techniques and procedures in the analysis of cash flow requirements, revenue projections, budget requirements and other financial projections in collaboration with the department head, management team and/or Finance Division. • Coordinating and assisting in the annual audit processes within the department. • Preparing, maintaining, reconciling and monitoring accounting processes and procedures associated with the maintenance of the general ledger activities, fixed assets, and other accounting functions. • Analyzing and interpreting general policies, detailed reports, and technical procedures, ability to write reports and business correspondence. • Project management and time management skills in prioritizing schedules, deadlines and projects. • Performing assigned duties and responsibility under limited supervision and direction.

PHYSICAL JOB REQUIREMENTS: Indicate according to essential duties/responsibilities

<u>Employee is required to:</u>	Never	1-33% Occasionally	34-66% Frequently	66-100% Continuously
Stand		x		
Walk		x		
Sit				x
Use hands dexterously (use fingers to handle, feel)				x
Reach with hands and arms			x	
Climb or balance	x			
Stoop/kneel/crouch or crawl		x		
Talk or hear				x
Taste or smell	x			

PHYSICAL JOB REQUIREMENTS: Indicate according to essential duties/responsibilities				
<u>Employee is required to:</u>	Never	1-33% Occasionally	34-66% Frequently	66-100% Continuously
Physical (Lift & carry): up to 10 pounds			x	
up to 25 pounds		x		
up to 50 pounds	x			
up to 75 pounds	x			
up to 100 pounds	x			
more than 100 pounds	x			

PHYSICAL JOB REQUIREMENTS: Indicate according to essential duties/responsibilities

Physical requirements associated with the position can be best summarized as follows:

Light Work:
Exerting up to 25 pounds of force occasionally and/or up to 10 pounds of force constantly to lift, carry, push, pull or otherwise move objects in the performance of the job.

HAZARDOUS WORKING CONDITIONS: *The essential duties of the work are performed under various physical hazards or environmental conditions noted.*	**Unusual or hazardous working conditions related to performance of duties:** Duties of the job are primarily administrative in nature performed in a typical County office. The physical and environmental hazards and risks associated with the job can be characterized as minimal.

SECTION IV: CLASSIFICATION HISTORY AND APPROVAL

This description is intended to describe the kinds of tasks and levels of work difficulty being performed by people assigned to this classification. The list of responsibilities is not intended to be construed as an exhaustive list of all responsibilities, duties and skills required of personnel so classified.

This Position Description reflects an accurate and complete description of the duties and responsibilities assigned to the position.

______________________________________ ______________________

Department Head's Signature **Date**

Classification History:
Prepared 2/2014 by BCC.

Steele County Agenda Item

Subject: Voting Equipment Grant (VEGA-3)

Department: Auditor's Office

Committee Meeting Date:

Board Meeting Date: March 8, 2022

Consent Agenda: ☐ Yes ☒ No **Resolution:** ☐ Yes ☒ No

Policy Committee Recommendation:

Recommendation:

Authorize the Chairman and Auditor to sign the Voting Equipment Grant Agreement

Background *(Including Budget Impact)*:

The Auditor's office applied for an Election Equipment Grant (VEGA-3) through the Secretary of State to upgrade our election software from Unity to ElectionWare at an approximate cost of $12,270.00. Grant funds were available for up to half of the total cost or $6,135.00. We have been notified that the grant request has been approved in the amount of $4,237.44 which is approximately 69% of our request.

Attachments: