

FINANCE COMMITTEE MINUTES

EMBS Meeting Room C128, Courthouse, Baraboo WI

Tuesday, November 8, 2011

Members present: Steve Bach, Tommy Lee Bychinski, Joan Fordham, Jason Lane and William F. Wenzel
Others present: Brent Bailey, Kerry Beghin, Cindy Bodendein, Tom Fandry, Jessica Fry, Kevin Fults, Elizabeth Geoghegan, Kim Gochanour, Greg Hahn, Lynn Horkan, Tom Kriegl, Marty Krueger, Todd Liebman, Andrea Lombard, Chip Meister, Vicki Meister, Peter Murray, Bill Orth, Michelle Posewitz, Kathy Schauf, Jim Scherneck, Tim Stieve, Jeff Tobin, Trish Vandre, Cathy Warwick and media

The meeting was called to order by Chairperson Bychinski at 8:30 AM. Certification of open meeting compliance was given. **Motion by Fordham to adopt the agenda, second by Lane. Motion carried. Motion by Bach to adopt the minutes of previous meetings on September 28, 29, 30, Oct 5, 11 and 18, 2011, second by Fordham. Motion carried.**

Public Comment: Murray spoke about allocation of MIS (Management Information Services) expenses. Kriegl circulated a publication.

Communications: None

Discussion and consideration of proposed 2012 budget amendments.

Motion by Bach for the author of the proposed 2012 budget amendment to speak for three minutes concerning the amendment, second by Fordham. Motion carried. Consensus from the Committee was to discuss, then motion to support or oppose each proposed amendment.

Kriegl spoke about amendment 1, Sheriff levy reduction. Posewitz clarified there are no vacant positions, other than the impending positions eliminated with outsourcing jail nursing. Sheriff Meister spoke about the need for sergeant level staffing to cover shift relief, training and appropriate supervision. Meister discussed programs in jail and recidivism. **Motion by Bach to oppose the amendment, second by Wenzel. Motion carried, with Bychinski abstaining.**

Liebman confirmed amendment 2 regarding vacancy factor levy reduction was a viable amendment even with no levy impact.

Kriegl spoke about amendment 2, vacancy factor re-allocated between departments. The Committee discussed current practice with focus on macro-level review of vacancy, rather than reviewing specific departments. Departments don't choose to overspend in other areas due to under spent wages and benefits. **Motion by Wenzel to oppose the amendment, second by Lane. Motion carried.**

Kriegl spoke about amendment 3, unemployment. The 2011 and 2012 Sheriff's Department unemployment was discussed. Kriegl withdrew amendment provided unemployment would not be doubled or levied for twice. The Finance Committee confirmed unemployment is not doubled. **Amendment withdrawn.**

Murray spoke about amendment 8, Coroner vehicle fuel. Hahn commented fuel budget is based on usage and recent fuel costs, which have increased in 2011, not previous dollars spent. Trend has been increased hospice and cremations. Cremations have increased to 40% of deaths and require visual and photo inspection. **Motion by Lane to oppose the amendment, second by Bach. Motion carried.**

Murray spoke about amendment 13, Sheriff Dispatch payroll. Fry noted vacant positions have been filled with overtime. Posewitz confirmed there were unsettled union contracts for two years, generating uncertain wage increases during development of the 2011 budget. **Motion by Fordham to oppose the amendment, second by Wenzel. Motion carried.**

Murray spoke about amendment 14, Sheriff phone. Sheriff Meister noted budget includes replacing modems with air cards in squad cars based on oversight committee recommendation. Murray stated he would withdraw the amendment based on the explanations. **Amendment withdrawn.**

Murray spoke about amendment 15, Sheriff various expenses. Committee discussed Sheriff levy increase is based on loss of revenues. Budget already includes expense reduction of over \$300,000 as approved by the oversight committee. **Motion by Wenzel to oppose the amendment, second by Bach. Motion carried.**

Murray spoke about amendment 16, Sheriff vehicle replacement. Sheriff Meister noted the department cut two vehicles in each of 2010 and 2011. Retiring vehicles have mileage of 120,000 to 150,000. Maintenance costs are increased and there are issues with downtime and reallocating vehicles from other deputies. **Motion by Bach to oppose the amendment, second by Fordham. Motion carried.**

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Murray spoke about amendment 10, Circuit Courts/Sheriff Court Security. Court security labor and the contract relationship between Sheriff and Circuit Courts were discussed. Murray withdrew the amendment with the understanding that the amounts are primarily labor costs. **Amendment withdrawn.**

Murray spoke about amendment 4, Accounting consultant and contractual. Beghin noted that after the budget was drafted, audit proposals were received with lower bids than the amount included in the budget. **Motion by Bach to support the reduction of \$5,000, second by Lane. Motion carried.**

Murray spoke about amendment 5, home delivered meals. Vandre provided clarification that budget estimates provide for no new people to be accepted to the program starting November 1, 2012 based on funding limitations. Clients existing at that time would still receive meals. Vandre confirmed this level of service was addressed at the oversight committee level. Other program costs were discussed. Murray will clarify the language of the amendment. **Motion by Bach to oppose the amendment, second by Lane. Motion carried.**

Murray spoke about amendment 9, Corporation Counsel overall expenses. Liebman noted in prior years, when the Corporation Counsel was on military leave, the vacant backfilled position(s) were filled at lower rates of pay. An administrative Assistant position had multiple staff turnover and was ultimately eliminated. Both these events created budget under spends. Since office costs are minimal, cuts would be implemented in Assistant Corporation Counsel hours minimizing pursuit of bankruptcies, foreclosures, subrogation, claims and enforcement issues. The result would also decrease revenues in other departments. **Motion by Bach to oppose the amendment, second by Wenzel. Motion carried.**

Murray spoke about amendment 6, Building Services general utilities. Stieve commented the utilities budget is based on trends in usage, applying anticipated changes in rates. Building Services continues to work to adjust the heating and cooling systems, but ultimately costs are dependent on weather. Stieve confirmed he tracks utility use. Discussed various methods of cost savings.

Murray spoke about amendment 7, Building Services Law Enforcement Center utilities. Discussed utility use in closed jail unit. **Motion by Lane to oppose amendments 6 and 7, second by Bach. Motion carried.**

Murray spoke about amendment 11, Personnel overall expenses. The Committee confirmed the department's budget has been reduced and approved by the oversight committee. Posewitz spoke about the previous years' surpluses. This cut would force elimination of the employee assistance program, which is a valuable resource for staff in troubled times and could potentially increase health insurance costs. Also, since the County has DOT (Department of Transportation) safety sensitive positions, we are required to have a substance abuse rehabilitation/resource for employees. **Motion by Fordham to oppose the amendment, second by Bach. Motion carried.**

Murray spoke about amendment 12, Register of Deeds overall expenses and withdrew the amendment. **Amendment withdrawn.**

Murray spoke about amendment 17, various office supplies. Murray clarified child support levy change would be \$850 due to state funding. Fandry, Warwick and Gochanour spoke about departmental office supply expenses. Amendment only takes into account past activity and is not based on current assumptions or plans. All departments and oversight committees have reviewed budgets. **Motion by Bach to oppose the amendment, second by Lane. Motion carried.**

Amendment 18, videotape County Board meetings, amendment author supervisor Riek was not present. Committee discussed and reviewed query made to other counties concerning videotaping meetings. Unsure that the proposed amount is adequate, the Committee is not opposed to the idea, but not willing to prioritize use of funds for this over other programs. Committee has not heard widespread call for this service. Audio recording is already available. Increased estimate of sales tax is risky. **Motion by Fordham to oppose the amendment, second by Lane. Motion carried.**

Consider resolution Establishing Taxes to be Levied in Sauk County for the Year 2012.

Beghin reviewed the resolution components. **Motion by Bach to approve ordinance Establishing Taxes to be Levied in Sauk County for Year 2012, second by Wenzel. Motion carried.**

Presentation of quarterly accounts receivable reports as of September 30, 2011.

Committee reviewed and commented on reports.

Discussion of intergovernmental meeting on November 10, 2011.

Krueger spoke about the meeting location, agenda and questionnaire to encourage participation of all governmental levels.

Presentation of County financial reports.

Beghin reviewed and the Committee discussed the quarterly financial information.

Treasurer's Department Update.

Geoghegan updated the Committee on Treasurer Department activity. **Motion by Bach to approve payment of Treasurer's Department invoices in the amount of \$8,597.95, second by Fordham. Motion carried.**

Accounting Department Update.

Consideration of resolution Authorizing a Contractual Agreement for Professional Auditing Services.

Beghin reviewed request for proposal (RFP) results for professional auditing services. Committee discussed qualifications, advantages, and cost of firms. Discussed the unknown cost of staff time expense with a new auditor. **Motion by Bach to authorize a contractual agreement for professional audit services with Baker Tilly Virchow Krause, LLP with potential for a fourth and fifth year at a zero dollar increase over the third year contract, second by Wenzel. Motion carried.**

Beghin highlighted Accounting Department recent activity. **Motion by Fordham to approve payment of Accounting Department invoices in the amount of \$935.95 and County invoices in the amount of \$1,942,497.08, second by Wenzel. Motion carried.**

The next regular meeting will be Tuesday, December 13, 2011 at 8:30 a.m.

Motion by Lane to adjourn the meeting, second by Bach. Motion carried.

Respectfully submitted,

Joan Fordham
Finance Committee Secretary