

## FINANCE COMMITTEE MINUTES

EMBS Meeting Room C128, Courthouse, Baraboo WI

Tuesday, May 10, 2011

Members present: Steve Bach, Tommy Lee Bychinski, Joan Fordham, Jason Lane, and William Wenzel  
Others present: Scott Alexander, Kerry Beghin, Jessica Fry, Kevin Fults, Elizabeth Geoghegan, Lynn Horkan, Tom Kriegl, Marty Krueger, Chip Meister, Bev Mielke, Peter Murray, Kathy Schauf, Tom Scheidegger, Jim Scherneck and media

The meeting was called to order by Chairperson Bychinski at 8:30 AM. Certification of open meeting compliance was given. **Motion by Lane to adopt the agenda, second by Bach. Motion carried. Motion by Fordham to adopt the minutes of previous meetings on April 12 and 19, 2011, second by Wenzel. Motion carried.**

Public Comment: None.

Communications: Letter from Supervisor Riek was circulated. Krueger communicated notice of land acquisition by Ho-Chunk Nation and a Wisconsin County Association action alert. Schauf noted a potential amendment to CDBG fund allocations for future action at committees.

Update on Western Basin Drainage District, and discussion of utilizing County bonding authority.  
Withdraw from agenda.

Preliminary update from auditors on 2010 audit results.

Tom Scheidegger, Partner at Baker Tilly, gave background on 2010 audit process. There were no audit journal entries and no adjustments needed to financial information from Accounting Department. Scheidegger commented on prior year management letter points, controls and procedures. He noted there were no significant items to bring to the committee's attention. Single audit and financial statement preparation are in process.

Update on possible 2011 budget overrun for Sheriff's Department.

Sheriff Meister noted letter received from Department of Corrections (DOC), referencing the State pulling prisoners back to open State space. As this continues the Sheriff's Department expects to be over budget by \$398,221.80. The Department continues to look at other areas to decrease costs. Fry noted variable costs based on prisoner population will decrease, but as volume goes down price per meal goes up. Meister confirmed other Counties are not looking for rental beds. Trends in jail population were discussed. Staffing levels and models were discussed. Meister noted due to increased fuel costs the fuel budget is anticipated to be over budget approximately 14%. The Department has implemented various fuel saving procedures. Bychinski noted a written report from Sheriff's Department dated May 5, 2011, was received by the Finance Committee stating possible budget overrun.

Update on possible 2011 budget overrun for County Clerk.

Mielke expressed appreciation to staff and tabulators for recent recount. She presented initial report of possible 2011 budget overrun, not all expenses are in. Once final costs are available she will get that report to the Committee. Possible recall election could mean additional expense over budget. Bychinski noted a written report from the County Clerk dated May 10, 2011, was received by the Finance Committee stating possible budget overrun.

Presentation of quarterly accounts receivable reports as of March 31, 2011.

Beghin noted Health Care Center report will be delayed a month due to system issues. Horkan explained the revised report for Human Services.

Discussion of Financial Policy 15-95, Appropriations.

Lane noted the policy had recently been reviewed and revised. Bach read the Sauk County Rules of the Board and noted the conflicting language with last sentence of the County policy. **Motion by Bach to strike last sentence in the County policy and insert language from Rules of the Board, second by Lane. Motion carried.** Kriegl distributed suggested policy language changes. Committee had further discussion with no action taken.

Discussion of Workers Compensation refund.

Kriegl commented on the current policy concerning workers compensation and expressed his opposition. Schauf and Beghin confirmed the refund has been applied consistently with past years, whether the County was self insured or commercially insured. When the County became self insured the policy including minimum and maximum reserve levels was approved by the County Board. Beghin commented a credit directly to the general fund would result in overcharging grant sources; refunding all departments maintains balanced grant accounting. Committee consensus was the policy and its application to the refund is appropriate, and no changes are needed.

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### Discussion and possible resolution Authorizing Adjustments to the 2010 Budget.

Beghin reviewed the resolution for departments exceeding their budgets in 2010. **Motion by Bach to approve a resolution to Authorize Amendments to the 2010 Budget, second by Wenzel. Motion carried.**

### Presentation of County financial reports.

Beghin reviewed the County financial position for 2010 and 2011. Even with the departments that were over budget in 2010, fund balances will increase \$1,482,000. The health of the fund balance is important in our economic times of uncertainty. Sales tax revenues were noted, first quarter sales tax was weaker than last year, but slightly ahead of budget. Beghin noted first quarter is usually not rosy due to many grant reimbursements of expenses being credited to the prior year.

### Update on 2012 budget process.

Schauf commented on the mid-term assessment and noted the budget process and changes made to documentation to aid in the discussion at the oversight level. Krueger noted approach is to get focus on programs so when the numbers become more apparent good decisions can be made. Beghin reviewed 2012 budget projections as of May 9, 2011 and the scenarios. These are estimated projections, not absolute. Discussed the uncertainty still at the State and Federal level.

### Treasurer's Department Update.

Geoghegan updated the Committee on Treasurer Department activity. She noted they will be reviewing three tax systems and bring a resolution for purchase to next month's meeting. **Motion by Fordham to approve payment of Treasurer's Department invoices in the amount of \$1,213.91, second by Lane. Motion carried.**

### Accounting Department Update.

Beghin highlighted Accounting Department recent activity. She reviewed the imaging upgrade, for which \$10,000 is included in the 2011 budget. **Motion by Wenzel to approve purchase of upgrade to Tyler Content Manager document management, second by Bach. Motion carried.**

**Motion by Fordham to approve payment of Accounting Department invoices in the amount of \$36,140.49 and County invoices in the amount of \$2,124,257.31 second by Lane. Motion carried.**

The next regular meeting will be a night meeting to include discussion of programs and priorities, Tuesday, June 14, 2011 at 5:00 pm.

**Motion by Bach to adjourn the meeting, second by Wenzel. Motion carried.**

Respectfully submitted,

Joan Fordham  
Finance Committee Secretary