

## FINANCE COMMITTEE MINUTES

EMBS Meeting Room C128, Courthouse, Baraboo WI

Tuesday, November 6, 2012

Members present: Tommy Lee Bychinski, Joan Fordham, Jason Lane and Andrea Lombard  
Members excused: William F. Wenzel  
Others present: Steve Bach, Pat Barrett, Kerry Beghin, Alene Kleczek Bolin, Kevin Calkins, Ruth Dawson, Tom Fandry, Jessica Fry, Elizabeth Geoghegan, Mike Goetz, Lynn Horkan, Tom Kriegl, Marty Krueger, Todd Liebman, Mike Long, Chip Meister, Vicki Meister, Steve Pate, Michelle Posewitz, Kathy Schauf, and Jeff Spencer

The meeting was called to order by Chairperson Bychinski at 8:30 AM. Certification of open meeting compliance was given. Krueger commented in absence of Wenzel he will be a voting member today. **Motion by Krueger, second by Lane to approve the agenda with agenda item 6.c) Discussion of 2013 budget amendments to be moved up to the first business item. Motion carried.** Bychinski commented Supervisors will have 3 minutes to speak per proposed amendment. **Motion by Lombard, second by Fordham to approve the minutes of October 12 and 24. Motion carried.**

Public Comment: Goetz spoke in support of the budget amendment proposed by Von Asten.

Communications: Letter of appreciation to Intergovernmental meeting presenters.

### Discussion and consideration of 2013 budget and proposed amendments.

- 1) Vacancy factor re-allocated between departments: Kriegl spoke about the proposed budget amendment.
- 2) Adjust appropriation financial policy 15-95. Kriegl spoke about the proposed budget amendment. Krueger noted this is a financial policy change and he would like the discussion to take place at the December meeting and discussed separate from budget. Fordham noted current procedures require notice of overrun and the department then makes operational adjustments to mitigate overrun. Fordham commented action by the County Board after notice of possible overrun doesn't allow the oversight committees and departments to manage their departments.
- 3) Reduce levy for Special Teams, Sheriff's Department: Kriegl spoke about the proposed budget amendment. Meister reviewed the County's five special teams and the requirements of these teams, their training and supplies. Meister noted in previous years he did not spend budgeted amounts due to trying to mitigate possible budget overrun due to decreased prisoner housing revenue. Meister noted purchases need to be made to be adequately prepared and supplied. Spencer discussed preparedness and the inability to predict special team situations in the coming year. Responsible budgeting, committee oversight and county liability were discussed.
- 4) Reduced levy of prisoner transport, Sheriff's Department: Kriegl spoke about the proposed budget amendment. Meister noted as rental inmate experience increases the transports increase. Meister noted many transports require two deputies.
- 5) Reduce levy for MIS line, Sheriff's Department: Kriegl spoke about the proposed budget amendment. Pate noted MIS budget is based on department needs, computer replacement policy and recurring costs. Taking out the proposed \$51,000 would eliminate the Sheriff Department's whole MIS outlay budget. Pate looks at MIS across all departments and budgets for anticipated items. Sometimes projects are delayed and carryforward is necessary. Pate spoke about the necessity to maintain IT infrastructure.
- 6) Add 1% to all employees' pay (except sworn and elected): Beghin updated the Committee concerning the Personnel Committee action of November 5, 2012. Schauf noted that there is work to be done to the overall compensation structure. Discussed this amendment's proposal to increase 1% over all staff other than sworn. Posewitz noted the contracts are all on the same schedule and synchronized. Posewitz noted the scope of the study and how the Personnel Committee wishes to proceed will be discussed at their December meeting. Complexity of Act 10 and its impact was noted.
- 7) Do not reduce dollars levied: Schauf commented the County is planning on progressing through the compensation analysis. Additionally, nearly all represented employees' contracts will expire at the end of 2013, so the County will negotiate wages for 2014 contracts. Based on Department of Revenue certification, 2.96% is the maximum wage increase to which the unions can bargain in 2014, and at that level the County could anticipate an impact of \$400,000 increased labor expense with a \$340,000 levy impact. In light of this and the potential compensation analysis a unique situation starts to form. As levy is decreased a structural deficit is created due to the

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current levy limits under which counties operate. By not reducing the levy, the funds could be utilized to fund the results of the analysis and contract negotiations. The Committee discussed levy limit implications and budget compromises.

Discussion and approval of final resolutions regarding County Guaranty, Intergovernmental Agreement and Midwestern Disaster Area Revenue Bond financing for Bug Tussel Wireless, LLC Project and reimbursement and access agreement between Sauk County and Hilbert Communications/Bug Tussel Wireless, LLC and Hilbert Communications, LLC Guaranty.

Liebman and Bolin brought the Committee up to date on bond financing and documents. Majority of large issues are worked out. Attorneys are still working though some smaller issues. Bolin noted that the County has to find that this is for a public purpose due to the nature of the bonds. "System" versus "spectrum" was discussed. At this time there are many questions around the "spectrum" and what would happen in default. The value is in the spectrum not just the towers. Reporting and accounting requirements were discussed. Bolin noted drafts are not final; Beghin and Bolin noted it is normal for there to be insignificant changes in bond issuance and pricing. The goal is to have all these documents completed for November 20 meeting. Bolin noted there would be no change that would weaken or substantially change the resolutions. **Motion by Fordham, second by Lane to approve final resolutions regarding County Guaranty, Intergovernmental Agreement and Midwestern Disaster Area Revenue Bond financing for Bug Tussel Wireless, LLC Project and reimbursement and access agreement between Sauk County and Hilbert Communications/Bug Tussel Wireless, LLC and Hilbert Communications, LLC Guaranty.** Lombard expressed her concerns over the guarantee. **Motion carried.**

Presentation of quarterly accounts receivable reports as of September 30, 2012.

Beghin commented on how the Health Care Center is proud of their relatively low accounts receivable.

Consider Resolution Establishing Taxes to be Levied in Sauk County for the Year 2013.

Beghin noted this is a relevant resolution at this time to take forward to the county budget hearing. It is based on the published budget, which includes removing the 1.5% non represented increase and restoring steps. The resolution would change as amendments are adopted at the budget hearing. **Motion by Lombard, second by Fordham to approve Resolution Establishing Taxes to be Levied in Sauk County for the Year 2013. Motion carried.**

Presentation of County financial reports.

County financial information was reviewed and discussed. Sales tax and contingency fund were noted.

Treasurer's Department Update.

Geoghegan highlighted departmental activities. She noted town of Woodland went through revaluation this year which has resulted in calls. Geoghegan reviewed the delinquent properties that will be taken through tax deeds.

**Motion by Lane, second by Lombard to approve payment of Treasurer's Department invoices in the amount of \$8,589.26. Motion carried.**

Accounting Department Update.

Beghin highlighted departmental activities. Discussed the budget publication. **Motion by Fordham, second by Lane to approve payment of Accounting Department invoices in the amount of \$1,263.53 and County invoices in the amount of \$1,802,659.16. Motion carried.**

The next regular Finance Committee meeting is set for December 11, 2012.

**Motion by Lombard, second by Fordham to adjourn the meeting. Motion carried.**

Respectfully submitted,

Joan Fordham  
Finance Committee Secretary