

## FINANCE COMMITTEE MINUTES

EMBS Meeting Room C128, Courthouse, Baraboo WI

Tuesday, December 11, 2012

Members present: Tommy Lee Bychinski, Joan Fordham, Jason Lane, Andrea Lombard and William F. Wenzel  
Others present: Kerry Beghin, John Dietz, Elizabeth Geoghegan, Lynn Horkan, Marty Krueger, Steve Muchow, and Kathy Schauf

The meeting was called to order by Chairperson Bychinski at 8:30 AM. Certification of open meeting compliance was given. **Motion by Lombard, second by Fordham to approve the agenda with agenda. Motion carried.**  
**Motion by Lane, second by Lombard to approve the minutes of November 6 and 20. Motion carried.**

Public Comment: None

Communications: Krueger distributed and commented on the favorable October 31, 2012 Health Care Center aged receivables.

Pre-audit meeting with auditors to address possible areas of concern prior to commencement of 2012 audit fieldwork.

Scheidegger reviewed goals, processes and strategies of the audit. He reviewed GASB changes that will affect the audit and financial reporting. He asked the Committee to give input and perspective if they have concerns prior to performing the audit. The Committee's communication will help focus the audit.

Consider resolution Authorizing the Sauk County Highway Department to Eliminate One, Full Time Patrol Person Position, and Create One, Full Time Skilled Laborer Position Outside the Budget Process.

Muchow reviewed the staff changes and the efficiencies it will bring operations. Labor cost is minimal, approximately \$291 additional annually. The benefits of cross training and flexibility were discussed. **Motion by Lane, second by Lombard to approve resolution Authorizing the Sauk County Highway Department to Eliminate One, Full Time Patrol Person Position, and Create One, Full Time Skilled Laborer Position Outside the Budget Process. Motion carried.**

Consider amendment to financial policy 5-94 Fund Balance/Retained Earnings and Contingent Funds Policy.

The trends and issues in departments were discussed. Flexibility gives management the tools and abilities to manage and deal with circumstances as they arise. Beghin noted oversight committees review budget and actual financial information monthly and have dialog with their respective departments. Fordham noted it is the responsibility of the oversight committees to watch adherence to labor and supply categories. The handling of vacancy factor was thoroughly discussed by the Finance Committee. The Committee sees no evidence of problems or abuse and determined that County resources are being managed effectively. After thorough review of the policy, the consensus of the Committee was to make no changes to the existing policy.

Consider amendment to financial policy 15-95 Appropriations.

The Committee discussed current policy. Committee concurred the written requirement has worked well and with minimal expenditures from contingency fund. Committee agreed early County Board action does not allow the ability or incentive to manage operations, mitigate problems and respond to a changing environment. Departments are usually able to minimize estimated overrun issues. Dietz commented on the policy and contingency fund. Budgeted revenue streams and expenses are variable and estimated, not constant or fixed. Restricting department head ability to manage unexpected changes in their department would be a handicap to the department and County. To manage at the County Board level would cause significant backlog and inability to manage timely within the department. As a Board of committees, oversight committees have responsibility to manage at that level. After thorough review of the policy the consensus of the committee was to make no changes to the existing policy.

Discussion of 2013 budget and process review.

Schauf reviewed the goal and objectives for gathering data on the budget process. She reviewed key budget elements. She reviewed a survey for department heads and board members. After the survey results are gathered a focus group of department heads will review the results with the impetus to improve the budget process.

Presentation of County financial reports.

County financial information was reviewed and discussed. Sales tax and contingency fund were noted. Fordham communicated that the County Clerk updated the E&L Committee that the overrun is expected to only be \$9,000. Beghin will request other departments update the Committee on previously reported overruns.

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Treasurer's Department Update.

Geoghegan highlighted departmental activities. Tax bills are going out. The tax deeds taken with December 2012 resolution were reviewed. Geoghegan updated Committee on FDIC coverage concerning non-interest bearing accounts. The new tax system is going really well. **Motion by Lane, second by Fordham to approve payment of Treasurer's Department invoices in the amount of \$162,188.42. Motion carried.**

Accounting Department Update.

Beghin highlighted departmental activities. **Motion by Wenzel, second by Lombard to approve payment of Accounting Department invoices in the amount of \$75,736.60 and County invoices in the amount of \$3,018,064.15. Motion carried.**

The next regular Finance Committee meeting is set for January 8, 2013.

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

Respectfully submitted,

Joan Fordham  
Finance Committee Secretary