

FINANCE COMMITTEE MINUTES

EMBS Meeting Room C128, Courthouse, Baraboo WI

Tuesday, May 14, 2013

Members present: Tommy Lee Bychinski, Joan Fordham, Jason Lane, Andrea Lombard and William F. Wenzel
Others present: Kerry Beghin, Brian Cunningham, Elizabeth Geoghegan, Lynn Horkan, Tom Kriegl, Brentt Michalek, Michelle Posewitz, Kathy Schauf, Tom Scheidegger 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, second by Lombard to approve the agenda. Motion carried. Motion by Lombard, second by Lane to approve the minutes of April 9 and 16, 2013. Motion carried.**

Public Comment: None

Communications: None

Preliminary update from auditors on 2012 audit results.

Tom Scheidegger from Baker Tilly commented field work, gathering evidence to issue an opinion on financial records, was completed in April. No adjustments are needed. As the case with many counties, Sauk is waiting for the state to give guidance concerning reporting for Child Long Term Support (CLTS) administration by a third party. Scheidegger reviewed the fund balance results and noted it was a good year for the general fund. He also reviewed impending GASB pronouncements and the effects on the county's financial reporting.

Consider Resolution Authorizing the Conservation, Planning & Zoning Director to enter into an agreement with the Wisconsin Department of Natural Resources to provide management services for a pilot study identified as Wisconsin Safe Drinking Water Nitrate Initiative.

Michalek reviewed an EPA grant administered by the DNR to study nitrate levels and their application by farmers. Grant could be up to a total of four years. Sampling wells will be installed, staff will then sample and communicate with farmers and the state. Farmers will be compensated for participating. The County costs are paid for in this grant. Michalek noted the contract with the state will have a 60 day withdrawal clause. **Motion by Wenzel, second by Fordham to Authorize the Conservation, Planning & Zoning Director to enter into an agreement with the Wisconsin Department of Natural Resources to provide management services for a pilot study identified as Wisconsin Safe Drinking Water Nitrate Initiative. Lombard, nay. Motion carried.**

Consider Resolution Authorizing a Contractual Agreement with Fox Lawson & Associates to provide professional services to conduct the Sauk County Classification and Compensation Analysis.

Posewitz went over the RFP process, the review panel and the selection outcome. Currently Marathon and Manitowoc counties are using this firm; they gave very good references. Posewitz noted the ultimate goal is for parity in all employment groups for the County. The firm will work with Sauk to incorporate initial 2014 budget projections and assist with the implementation. A fair base compensation and a methodology for employee's compensation will be set to enable ongoing implementation many years into the future. Consultant will also review the overall benefit structure. Budget for study includes dollars for appeals. **Motion by Lane, second by Lombard to Authorize a Contractual Agreement with Fox Lawson & Associates to provide professional services to conduct the Sauk County Classification and Compensation Analysis. Motion carried.**

Presentation of quarterly accounts receivable reports as of March 31, 2013.

Reports were received by the Committee. The Committee discussed the Health Care Center favorable receivable balances and Home Care increasing receivable balances.

Discussion and possible resolution Authorizing Adjustment to the 2012 Budget.

Beghin reviewed the resolution of 2012 over budget departments. **Motion by Lane, second by Lombard to forward the resolution authorizing amendments to the 2012 budget. Motion carried.**

Consider possible topics for Wisconsin Counties Association 2013 Conference Resolutions.

The Committee gave consensus to present the issue of the ability to maintain local flexibility at the conference.

Discussion of 2014 budget process, recap of citizen forums, debt structure.

Schauf recapped the forum in Sauk City comprised of 12 Citizens, 7 county board members and 4 staff. Next forum is May 30 in Reedsburg. The budget timeline has been updated with specific dates based on previous agreements to condense timeline. June committee agendas will include discussion of programs and goals for next year. A joint Personnel and Finance Committee meeting is scheduled for June 14, 2013. Schauf and Beghin communicated

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discussions with Brad Viegut of Baird concerning potential debt pay down or restructure. Also noted discussion about funding for the UW-Baraboo/Sauk County science facility project. Committee consensus is to gather more information for refunding options and use of reserves.

Presentation of County financial reports.

County financial information was reviewed and discussed. First quarter 2013 is looking strong. Revenues are as expected. Sales tax just slightly above budget. The Committee discussed potential effects of state budget.

Treasurer's Department Update.

Geoghegan highlighted departmental activities and properties. **Motion by Lombard, second by Wenzel to approve payment of Treasurer's Department invoices in the amount of \$210,976.41. Motion carried.**

Accounting Department Update.

Beghin highlighted departmental activities and efforts in compiling a Comprehensive Annual Financial Report (CAFR). **Motion by Fordham, second by Lombard to approve payment of Accounting Department invoices in the amount of \$18,655.10 and County invoices in the amount of \$3,345,822.37. Motion carried.**

The next regular Finance Committee meeting is set for June 11, 2013.

Motion by Fordham, second by Wenzel to adjourn the meeting. Motion carried.

Respectfully submitted,

Joan Fordham
Finance Committee Secretary