

FINANCE COMMITTEE MINUTES

Room 213, West Square Building, Baraboo WI

Friday, September 5, 2014

Members present: Tommy Lee Bychinski, Wally Czuprynko, Joan Fordham, Marty Krueger, and Andrea Lombard
Others present: Kerry Beghin, Amanda Blomberg, Dan Brattset, Hazel Coppennoll, Becky DeMars, Michelle Dent, Judge James Evenson, Liz Geoghegan, Laurie Hasenbalg, Carol Held, Lynn Horkan, Tom Kriegl, Janell Lennon, Tim Meister, Henry Netzing and Kathy Schauf

The meeting was called to order by Chairperson Bychinski at 1:00 PM. Certification of open meeting compliance was given.

Motion by Fordham, second by Czuprynko to adopt the agenda. Motion carried. Motion by Lombard, second by Fordham to adopt the minutes of previous meeting on August 12, 13 and 19, 2014 with the Debt service figure inserted. Motion carried.

Public Comment: None

Communications: Schauf updated the committee on the September 4, 2014 UW Baraboo Building Committee meeting.

Review of Circuit Courts 2015 budget.

Judge Evenson noted only changes are due to the wages. Court support state funding and the concern that the State is lapsing the funding was discussed. Krueger noted Wisconsin Counties Association (WCA) is working on the issue of the courts state funding. Criminal Justice Coordinating Council impact was discussed as to the impact on the courts. Judge Evenson noted that there will be no impact observable in the short term. The fourth judgeship was discussed and Evenson noted that there will be no additional judge for the County in the near future, especially with the direction state funding is going.

Presentation and review of 2013 audited financial statements, management letter, and report on federal and state awards.

Blomberg distributed and reviewed the 2013 financial results. She highlighted fund balance, general obligation debt, and trends. She noted the changes in the 2013 CAFR due to General Accounting Standards Board (GASB) pronouncements: Housing Authority no longer as component unit and a language change concerning assets and liabilities to deferred inflows and outflows. In the Communication to Management a material weakness has been removed due to accounting staff report preparation. Also, a significant deficiency concerning departmental approval of invoices was favorably downgraded due to visible improvements. Federal grant reform will affect federal funding reporting. The state will determine and give guidance for federal pass through funds. 2015 will include new pension GASB changes. Wisconsin Retirement System (WRS) is substantially fully funded so this new GASB should not have significant effect on the county. The single audit is in process; a draft has been issued.

Update on possible 2014 budget overrun for County Clerk Department.

DeMars presented a written report to the Finance Committee and estimated budget overrun for 2014 \$4,700.

Discussion of 2015 budget.

No final numbers at this point, some significant changes in the programs in departments.

Presentation of County Financial Report.

Sales tax is still doing well, 6% above last year. Beghin reviewed notable items and trends.

Treasurer's Department Update.

Geoghegan highlighted departmental activities and properties. **Motion by Krueger, second by Fordham to approve payment of Treasurer's Department invoices in the amount of \$17,688.55. Motion carried.** Geoghegan reviewed the Treasurer's Department 2015 budget goals, objectives output/outcomes and departmental changes. **Motion by Krueger, second by Czuprynko to approve 2015 Treasurer's Department budget and forward it to the September Finance Committee meeting. Motion carried.**

Accounting Department Update.

Beghin highlighted departmental activities. **Motion by Krueger, second by Fordham to approve payment of Accounting Department invoices in the amount of \$44,748.00 and County invoices in the amount of \$2,635,501.28. Motion carried.** Beghin reviewed the Accounting Department 2015 budget goals, objectives output/outcomes and departmental changes. **Motion by Krueger, second by Lombard to approve 2015 Accounting Department budget and forward it to the September Finance Committee meeting. Motion carried.**

Public Comment: None

Next regular Finance Committee meeting will Tuesday, October 14, 2014, 8:30 AM.

Motion by Lombard, second by Czuprynko to adjourn the meeting. Motion carried.

Respectfully submitted,
Andrea Lombard, Finance Committee Secretary