

Members present: John Dietz, Tom Kriegl, Kevin Lins  
Excused: Kristin White Eagle and Bill Wenzel  
Others present: Kerry Beghin, Amanda Blomberg, Alene Bolin, Liz Geoghegan, Lynn Horkan, Tammy Mihlbauer and Peter Vedro

The meeting was called to order by Dietz at 8:00 AM. Certification of open meeting compliance was given.

**Motion by Lins, second by Kriegl to adopt the agenda. Motion carried. Motion by Lins, second by Kriegl to adopt the minutes of previous meetings on May 8 and 15, 2018. Motion carried.**

Public Comment: None

Communications: None

Preliminary update from auditors on 2017 audit results.

Blomberg, Firm Director from Baker Tilly, updated the Committee on audit field work. There were no significant issues to warrant attention and no material journal entries. Baker Tilly expects to issue an unmodified opinion. Blomberg shared the internal control deficiency previously reported concerning inconsistent invoice approval documentation will be removed with this audit. Statements will look the same as last year; there were no major changes for this reporting year.

Consider resolution Approving Acceptance of Wisconsin Department of Justice Grant, Authorizing Creation of One Project (1.0 FTE) Case Manager Position Outside the Budget Process, Approving Memorandum of Understanding with Sauk Prairie Police Department, and Amending the Criminal Justice Coordinating Program Budget.

Bolin reviewed the Department of Justice grant for \$200,000 over two years. The grant includes a new project position, fully funded through the grant, and housed at the Sauk Prairie Police Department. The program will be evaluated as it progresses, if successful the goal would be to expand and look for continued grant funding. **Motion by Kriegl, second by Lins to approve Acceptance of Wisconsin Department of Justice Grant, Authorizing Creation of One Project (1.0 FTE) Case Manager Position Outside the Budget Process, Approving Memorandum of Understanding with Sauk Prairie Police Department, and Amending the Criminal Justice Coordinating Program Budget. Motion carried.**

Consider transfer of Human Services prior year fund balance.

Beghin reviewed the policy and noted \$1,864,037.10 is available to transfer to the General Fund. Vedro commented on the volatility in the Human Service programs. **Motion by Lins, second by Vedro to approve transfer of Human Services prior year fund balance. Motion carried.**

Discussion of accounts payable payment process.

Beghin reviewed the policies and statutes concerning paying bills. Consensus to process payments with oversight committee approval, with Finance Committee ability to review but not approve. If there are urgent invoices to be paid, the oversight committee chairperson could approve their payment with a full report of those invoices made to the oversight committee at their next regular meeting. Financial policy and Rules of the Board will need change to approve this process.

Selection of 2 Finance Committee delegates to the capital improvements team.

**Motion by Vedro, second by Dietz to nominate Lins and Kriegl to serve. Motion carried.**

Review of and possible changes to the 2019 budget process; 2019 projections; vacancy factor.

Beghin reviewed the projections which include action of the Finance and Personnel Committees to increase non-representative pay by 2.5%. Kriegl commented he would like to handle the vacancy factor for the largest four departments (Human Services, Sheriff, Highway and Health Care Center) in the same manner as the Health Care Center. The remainder of the vacancy factor would stay in the general fund. If the big four departments are over budget due to staffing, they would report to the Finance Committee without penalty. Vacancy amounts, history and trends were discussed. Consensus by the Committee to use the five year average historical figure for the vacancy factor in the big four departments.

Future review of County finance policies and best practices.

Committee consensus was to issue a request for proposal (RFP) to review financial policies and practices for best practices and potential improvements. Staff and Committee members are asked to assist in drafting language defining the scope of the RFP.

Presentation of ATC Environmental Impact Fee payments.

The Nature Conservancy \$3,541.44 partial payment for approved project was presented.

Presentation of County financial reports.

Beghin reviewed the reports as of April, 2018. Sales tax currently very close to budget. Nothing exceptional to report.

Treasurer's Department Update.

Geoghegan highlighted departmental activities and investments. Geoghegan noted they are looking closely at assessment roles as they come in. At this time there are not any known "dark store" tax refunds. Geoghegan reviewed the department's mission, vision and goals. Department functions are mostly state mandated. Tax deed process moving to in-rem in 2019 and its benefits were discussed. Also in 2019, looking forward to more investment income, economy and real estate markets have improved, this helps the budget and bottom line. **Motion by Lins, second by Kriegl to approve payment of Treasurer's Department invoices in the amount of \$159,399.52. Motion carried.**

Accounting Department Update.

Beghin highlighted departmental activities. She reviewed the process and status of the cloud hosted MUNIS project. She noted process and policy for grant approval, tracking, and reporting is being worked on. Beghin reviewed indirect cost reporting and benefits. Next month majority of efforts will involve audit and budget. Communication to departments the expectation for departments to have budget numbers for July committee meetings. **Motion by Lins, second by Kriegl to approve payment of Accounting Department invoices in the amount of \$23,202.14. Motion carried. Motion by Kriegl, second by Dietz to approve County invoices in the amount of \$2,076,213.48. Motion carried, with Lins opposed based on concerns about approval of items not realistically able to be reviewed.**

Public Comment: None

Next regular meeting Monday, July 9, 2018, 8AM.

**Motion by Lins, second by Kriegl to adjourn the meeting. Motion carried.**

Respectfully submitted,

John Dietz  
Finance Committee Chair