

FINANCE COMMITTEE MINUTES

EMBS Meeting Room, Courthouse, Baraboo WI

Tuesday, November 5, 2013

Members present: Tommy Lee Bychinski, Joan Fordham, Jason Lane, and Andrea Lombard and William F. Wenzel
Others present: Judy Ashford, Steve Bach, Kerry Beghin, Cindy Bodendein, John Dietz, Joann Douglas, Jessica Fry, Kevin Fuels, Liz Geoghegan, Lynn Horkan, Tom Kriegl, Marty Krueger, Chip Meister, Brentt Michalek, Donna Neuwirth, Bill Orth, Steve Pate, Penny Poole, Michelle Posewitz, Jay Salinas, Kathy Schauf, Jeff Spencer, Cathy Warwick and media

The meeting was called to order by Chairperson Bychinski at 8:15 AM. Certification of open meeting compliance was given. **Motion by Fordham, second by Lane to approve the agenda. Motion carried. Motion by Lombard, second by Fordham to approve the minutes of October 8, 15 and 29, 2013. Motion carried.**

Public Comment: Joann Douglas spoke about funding and benefits concerning Fermentation Fest.

Communications: Krueger distributed correspondence thanking the intergovernmental meeting presenters.

Discussion and consideration of 2014 budget and proposed amendments.

Reviewed the amendment process as a tool for discussion between supervisors and departments to enable understanding of amendments' ramifications. Committee's role today is to hear and discuss amendments and decide if they concur with the amendment. Any amendment will need to be made on County Board floor November 12, 2013.

Amendment #1 by Supervisor Dietz- Increase jail bed rental revenues. Sheriff Meister reviewed past and current budgeted figures, noting future rental revenues are volatile and unknown. He noted the average rentals from prior years are less than the number proposed in this amendment. Impacts of State emphasis on Treatment Alternatives and Diversion are hoped to reduce inmate populations. Supervisor Dietz spoke about the budget amendment. The Committee agreed averages are useful but also need to consider other factors and understand the volatility of this revenue source. The Prison Rape Elimination Act (PREA) and segregation of 17 year olds in the jail were discussed. Supervisor Kriegl spoke about the budget amendment. **Motion by Lombard, second by Fordham that the Committee does not concur with the amendment. Motion carried.**

Amendment #2 by Supervisor Halfen – Split allocation of classification and compensation (C&C) implementation. The Committee discussed the amendment and financial policy related to the use of fund balance. By being named as one-time, this could be considered within the policy for allowable use of fund balance, but would be stretching the boundary of allowable. Although actual C&C results are not yet known, the amount estimated for implementation would be decreased by the proposed amount, which could undermine the commitment to implement the analysis. Red-circled employees could also receive a bonus when not merited. A bonus would not add to the base wages. **Motion by Lombard, second by Lane that the Committee does not concur with the amendment. Motion carried.**

Amendment #3 by Supervisor Hartje – Remove Wormfarm Institute funding. The Committee discussed past support of county projects. This investment in Sauk County is in concert with the County's mission, as well as the County's "identity." It is an economic boost to the area. There is not an impact to the levy. **Motion by Fordham, second by Wenzel that the Committee does not concur with the amendment. Motion carried.**

Amendment #4 by Supervisor Kriegl – Vacancy factor reallocation. Supervisor Kriegl reviewed his amendment. Beghin reviewed how the vacancy accounting is handled in the Health Care Center and Highway enterprise funds. Committee consensus was to date no problem with hiring and spending and see no reason to change. **Motion by Fordham, second by Wenzel that the Committee does not concur with the amendment. Motion carried.**

Amendment #5 by Supervisor Kriegl – Reduce levy for MIS expense line in Sheriff Department. Supervisor Kriegl reviewed his proposed budget amendment. Pate reviewed the amount of the 2014 MIS budget, based on information provided during the budget development process by staff, system vendors and guidance provided under the County's computer replacement policy. Reducing this line would force cancelation of maintenance contracts and/or interruption to equipment replacement cycles. Pate noted the 2013 and 2014 budgets do not include Sheriff's Department MIS carryforward. **Motion by Lane, second by Lombard that the Committee does not concur with the amendment. Motion carried.**

Amendment #6 by Supervisor Kriegl – Increase jail bed rental revenue. Supervisor Kriegl reviewed his proposed budget amendment. Sheriff comments already discussed related to amendment #1. Best interest for the county to continue to budget conservatively and return dollars to general fund if realized. **Motion by Wenzel, second by Lombard that the Committee does not concur with the amendment. Motion carried.**

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Amendment #7 by Supervisor Kriegl – Eliminate new drug deputy and associated equipment. Supervisor Kriegl reviewed his proposed budget amendment. Meister commented current efforts at drug enforcement and prevention are not failing. Drug use impacts are increasing at all levels. This position would work in concert with the County's Justice Continuum efforts. **Motion by Wenzel, second by Fordham that the Committee does not concur with the amendment. Motion carried.**

Amendment #8 by Board Chair Krueger – Defer half the Wormfarm institute funding to 2015. Krueger reviewed his proposed budget amendment. Beghin confirmed the current County Board has no authority to bind funding for 2015. Supervisor Ashford commented on the proposed budget amendment. Neuwirth spoke to the effects of the splitting the funding. The intent is to mature this into a countywide event. Other external funders expect to see local public commitment. The more local commitment, the greater likelihood of additional external funding. As more time is spent raising funds, less time is spent developing programming. **Motion by Fordham, second by Lombard that the Committee does not concur with the amendment. Motion carried, with Lane opposed.**

Amendment #9 by Supervisor Kriegl – Add funding for recycling agricultural (Ag) plastics through fund balance. Supervisor Kriegl reviewed his proposed budget amendment. Michalek and Pohle talked about the recent Ag plastics recycling project made possible through a donation earmarked specifically for recycling. Michalek noted the County is still in beginning stages of developing and touching on the needs in the pilot program. Program would help prevent landfilling or illegal burning of these plastics. It is estimated \$9,000 would fund two events, not counting staff time to administer the program. Discussed use of fund balance as start-up funding to explore an ongoing pilot program. **Motion by Lane, second by Lombard that the Committee concurs with the amendment with the understanding of fund balance in year one, but other funding if in subsequent years. Motion carried.**

Consider Resolution to Create a Drug Enforcement Coordinator (Project Position) for the Sauk County Sheriff's Department Effective January 1, 2014.

Meister said the position will work the current drug officer and is currently included in the proposed 2014 budget. Posewitz discussed the project position title. Personnel Committee will act on this position November 8. **Motion by Wenzel, second by Lane to Create a Drug Enforcement Coordinator (Project Position) for the Sauk County Sheriff's Department Effective January 1, 2014. Motion carried.**

Consider resolution Creating Full-Time Public Health Systems Analyst position.

Bodendein reviewed the position, tasks and needs in the department. It is currently in the proposed 2014 budget. **Motion by Lombard, second by Lane Creating a Full-Time Public Health Systems Analyst position. Motion carried.**

Consider resolution Authorizing the Department of Human Services to Create one Full Time Children's Long Term Support (CLTS) Social Worker Position.

Orth reviewed the position, increased services. The position is funded through state grants and Medicaid, and is included in the proposed 2014 budget. **Motion by Lombard, second by Wenzel Authorizing the Department of Human Services to Create one Full Time Children's Long Term Support (CLTS) Social Worker Position. Motion carried.**

Consider resolution Authorizing the Department of Human Services to Increase One Part-time Child Protective Services Social Worker to Full Time.

Orth reviewed the staff position and hours being worked and budgeted. It is included in the 2014 proposed budget. **Motion by Fordham, second by Lane Authorizing the Department of Human Services to Increase One Part-time Child Protective Services Social Worker to Full Time. Motion carried.**

Consider options for use of General Fund balance.

Beghin reviewed general fund balance categories, Governmental Financial Officers Association (GFOA) working capital guidance, and the County's working capital calculation. The Committee discussed the need to have a stable tax levy rate, in conjunction with operational expenses. Acceleration of debt payments and the effects of debt prepayment were discussed. Committee consensus is to continue investigating options for callable debt and analysis of new debt structure while maintaining steady stream of declining liability over time. Operations long term and projects in the capital plan need to be considered.

Consider Resolution Establishing Taxes to be levied in Sauk County for the Year 2014.

Resolution supports the proposed budget. **Motion by Fordham, second by Lane Establishing Taxes to be levied in Sauk County for the Year 2014. Motion carried.**

Presentation of quarterly accounts receivable reports as of September 30, 2013.

Discussed tax intercept and collections.

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Presentation of County financial reports.

County financial information was reviewed and discussed. Sales tax is an excellent example of revenue volatility.

Treasurer's Department Update.

Geoghegan highlighted departmental activities and properties. She reviewed the lottery credit audit. **Motion by Lane, second by Lombard to approve payment of Treasurer's Department invoices in the amount of \$12,982.22. Motion carried.**

Accounting Department Update.

Beghin highlighted departmental activities. **Motion by Lombard, second by Wenzel to approve payment of Accounting Department invoices in the amount of \$17,581.19 and County invoices in the amount of \$3,536,104.45. Motion carried.**

Next regular Finance Committee meeting will be December 10, 2013.

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

Respectfully submitted,

Joan Fordham
Finance Committee Secretary