

Members present by phone or video: Tony DeGiovanni, John Dietz, Tom Kriegl, Kevin Lins and Kristin White Eagle

Others present by phone or video: Nicole Aimone, Kerry Beghin, Dave Bretl, Tom Dorner, Becky Evert, Pat Gavinski, Liz Geoghegan, Carl Gruber, Brooke Hill, Lynn Horkan, Marty Krueger, Amy Merwin, Steve Pate, Gary Rehfeldt, Pat Rego, Chuck Spencer, Terry Spencer and public

The meeting was called to order by Chairman Dietz at 8:15 AM. Certification of open meeting compliance was given. **Motion by Kriegl, second by White Eagle to adopt the agenda. Motion carried. Motion by Kriegl, second by White Eagle to adopt the minutes of the previous meetings for March 9. Motion carried.**

Public Comment: None

Communications: None

Consideration of a request from Peek A Boo Daycare LLC and Bear A Boo Day Care LLC to adjust certain terms of their revolving loan fund (RLF) loan.

Brooke Hill noted her bank loan consolidation is due to lowered interest rates. The request is for the County to take a subordinate position to the new bank loan. The County has taken this subordinate position on the current loan. Bretl reviewed the request and program. He confirmed the County is not advancing any additional funding. **Motion by Kriegl, second by White Eagle to approve the request from Peek A Boo Daycare LLC and Bear A Boo Day Care LLC to adjust certain terms of their revolving loan fund (RLF) loan. Motion carried.**

Discussion and consideration of projections and program review (mission, vision, goals, and performance measures) for 2021 Budget.

Consensus of committee is to combine this agenda item 6.b. and the following agenda item 6.c.

Consideration of financial impact of COVID-19 pandemic on Sauk County budget.

Bretl commented these two agenda items are appropriate to combine as COVID-19 will influence the current and future budgets. Sales tax loss of \$1,740,570 is an estimate developed by Forward Analytics. The Committee discussed the availability of fund balances and 2019 year-end fund balance estimates. Beghin explained only the unassigned fund balances are available for spending; the County Board could take action to amend the 2020 budgeted fund balance use. The Committee discussed the impact of decreased revenues for sales tax and grant funding. Beghin noted the County is in good financial health to respond to COVID. The Committee discussed the need to always look at mandated and non-mandated services and how they are provided. Kriegl commented on law enforcement staffing. Beghin noted the importance of recognizing the challenges going forward in 2020 and 2021. Department managers are asked to summarize the impact of COVID and ongoing effects. It is a good time to look at non-essential services that could possibly be scaled back. Bretl commented this agenda item should continue ongoing as we are only one month into the COVID response.

Presentation of American Transmission Company Environmental Impact Fee payments.

Summary of projects approved and funds expended was presented; the Riverland Conservancy made their final claim for funds.

Presentation of County financial reports.

Beghin commented on sales tax. There will be some departments that anticipate being over budget in 2020 such as Corporation Counsel, Public Health and Emergency Management, reports will come at a later date. Beghin commented many departments have extra expenses and there are methods in place for tracking. It remains to be seen what Federal and State funds will be available. Beghin confirmed many codes have been established to track payroll and other expenses along with a requested narrative from departments.

Treasurer's Department Update.

Geoghegan reviewed departmental activities, year-to-date budget report and investment reports. Starting to see decreased interest rates on investments. State government is looking into legislation concerning the second installment of property taxes; Geoghegan is following this very closely along with the Wisconsin County Association and Wisconsin County Treasurer Association. Impacts of tax collection delays were discussed. Kriegl commented on dark store issue. Discussed the security of County. **Motion by White Eagle, second by DeGiovanni to approve warrant 041020 invoices of \$2,668,799.78. Motion carried. Motion by Kriegl, second by White Eagle to approve warrant 041720 invoices of \$1,333.47. Motion carried.**

Accounting Department Update.

Beghin reviewed departmental activities and year-to-date budget report. Noted that technology has allowed department to successfully work remotely getting payroll and accounts payable processed, very proud of work being done and departments working together to be effective during the COVID response. Beghin noted the response to COVID has caused the audit to be pushed back to early May. The audit will also be handled remotely. There has been a lot of work and research around the COVID response with Personnel, Accounting and Administration. The Government Financial Officers Association has awarded Sauk County the distinguished presentation award for the 2018 Comprehensive Annual Financial Report (CAFR) and the 2018 Popular Annual Financial Report (PAFR). Carryforward funds will be presented to County Board in May. **Motion by White Eagle, second by Kriegl to approve invoices of \$20,535.74. Motion carried. Motion by White Eagle, second by Kriegl to approve Committee payments in the amount of \$10,412.63. Motion carried.**

Public Comment: None.

Next meeting: May 11, 2020 8:15 am – Regular meeting

Motion by White Eagle, second by DeGiovanni to adjourn the meeting. Motion carried.

Respectfully submitted,

Kristin White Eagle
Finance Committee Secretary