

Members present: Tom Dorner, Lynn Eberl, Marty Krueger and Tim McCumber
Absent: Mike Flint
Others present: Kerry Beghin, Dave Bretl, Liz Geoghegan, Lynn Horkan

The meeting was called to order by Krueger at 9:30 AM. Certification of open meeting compliance was given. **Motion by Eberl, second by Dorner to adopt the agenda. Motion carried. Motion by Eberl, second by McCumber to adopt the minutes of the previous meeting for June 4 and 12. Motion carried.**

Public Comment: None
Communications: None

Consider resolution Transferring Contingency Funds to the 2020 Corporation Counsel Department Budget.

Bretl reviewed the Corporation Counsel budget, vacancies and expense for outside counsel. Discussed the overage details and adding the details to resolution the fiscal note. **Motion by Eberl, second by McCumber to approve Transferring Contingency Funds to the 2020 Corporation Counsel Department Budget with additional detail to identify expenditures added to the fiscal note. Motion carried.**

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

Bretl noted sales tax as the primary concern. April showed the decreased collections, shortfall continues to be in the \$2 million range. He reviewed information resulting from department head meetings. The shortfall will be a multi-year issue. Discussed fund balance use, departmental cuts/contributions, and ordinance change. Consensus to have a special Finance Committee meeting on Monday, July 6, after joint meeting with Personnel & Insurance Committee. Bretl will have more detail/specifics along with a resolution for a budget amendment.

Presentation of American Transmission Company (ATC) Environmental Impact Fee payments.

Payment made to the Village of West of Baraboo for construction a permanent canoe/kayak launch at Haskins Park.

Presentation of County financial reports.

Beghin reviewed May financials and highlighted sales tax collection to date down over 10% compared to last year. The Committee discussed accounting for COVID expenses and reimbursements.

Discussion and consideration of process for 2021 non-represented pay increases, vacancy factor, outside agency funding, Ho-Chunk intergovernmental agreement funding. (postponed May 11, 2020)

Bretl commented on vacancy factor and non-represented pay budgeting techniques. Committee discussed prior processes and opportunities to enact changes as the County moves to hire a County Administrator with Committee and Board oversight establishing policy and parameters for departmental budgets. The habits and expectations set now are the habits and expectations the new Administrator is going to step into. Consensus to discuss on Monday at joint meeting with Personnel Committee and establish guidelines/parameters on forming departmental budgets.

Ho-Chunk funding was discussed. The history of the fund allocation was reviewed. Consensus to assign Ho-Chunk funds in the new year when funds are known to be received.

Outside agency fund history of allocations was discussed. Consensus to first get new and current legal opinion on legality of appropriations to outside agencies and statutory references for support. Committee discussed process for outside agencies to request and be awarded funds, possible cap on funded amounts and relating awards with consideration of the state of the countywide overall budget. Discussed accountability and assurance funding is spent appropriately. Consensus to get legal opinion and then see where the list of outside agencies fits the opinion.

Treasurer's Department Update.

Geoghegan reviewed departmental activities, year-to-date budget report and investment reports. She highlighted postponed and delinquent taxes and online tax payments compared to prior year. She gave an update on the municipal meetings and Act 185. The Committee reviewed and discussed Treasurer Department program review (mission, vision, goals, and performance measures) for 2021 Budget. **Motion by McCumber, second by Eberl to approve Treasurer Department mission, vision, goals and performance measures for 2021 budget. Motion carried. Motion by McCumber, second by Dorner to approve invoices of \$168,467.97 and \$1,970.66. Motion carried.**

Accounting Department Update.

Beghin reviewed departmental activities and year-to-date budget report. The Committee reviewed and discussed Accounting Department program review (mission, vision, goals, and performance measures) for 2021 Budget. **Motion by McCumber, second by Dorner to approve Accounting Department mission, vision, goals and performance measures for 2021 budget. Motion carried. Motion by McCumber, second by Eberl to approve invoices of \$217,933.23. Motion carried. Motion by McCumber, second by Dorner to approve Committee payments in the amount of \$13,057.77. Motion carried.**

Next meeting: Monday, July 6, 2020 5:30 pm – Joint with Personnel & Insurance meeting, followed by Finance special meeting, and August 6, 2020, 9:30 am – Regular meeting

Motion by McCumber, second by Dorner to adjourn the meeting. Motion carried.

Respectfully submitted,

Lynn Eberl
Finance Committee Secretary