

FINANCE COMMITTEE MINUTES

Room 213, West Square Building, Baraboo WI

Tuesday, October 11, 2016

Members present: Tommy Lee Bychinski, Marty Krueger, Eric Peterson and Kristin White Eagle

Others present: Kerry Beghin, Susan Blodgett, Renae Fry, Liz Geoghegan, Carla Gogin, Laurie Hasenbalg, Lynn Horkan, Rebecca Hovde, Keri Olson, Michelle Posewitz, Jennifer Vosen and media

The meeting was called to order by Bychinski at 9:45 AM. Certification of open meeting compliance was given.

Motion by Flint, second by Peterson to adopt the agenda. Motion carried. Motion by White Eagle, second by Peterson to adopt the minutes of previous meetings on September 13, 20, and 28-30, 2016. Motion carried.

Public Comment: None

Communications: None

Presentation and review of 2015 audited financial statements, management letter, and report on federal and state awards.

Carla Gogin, Baker Tilly partner, reviewed the 2015 financial reports and summarized financial statement highlights. Financial results held no surprises and she noted county management does a great job preparing for the audit and compiling the financial statements. No major changes were made to management's work; she noted this should give the Committee confidence in information being reported throughout the year. She reviewed the fiscal health, fund balance and debt of county. Gogin reviewed the 2015 general fund results and commented on positive trends. She reviewed the County revenues and expenses and noted consistency and stability. She highlighted the Report on Federal and State Awards and the Communication to those Charged to Governance and Management. She discussed the risk based audit process.

Consideration of resolution Authorizing the Distribution of ATC Environmental Impact Funds to Various Organizations.

Fry reviewed the resolution for Finance's recommendation to the full County Board. She noted the actual amount received was less by \$17 than expected with the adjustment made to the Parks project. Fry has communicated with each grantee and discussed the method of funding the projects as reimbursement versus advance, the process for the payments, and documentation. Many projects will wrap up in 2017 but a few will extend into future years. **Motion by Krueger, second by Flint to authorize the distribution of ATC Environmental Impact Funds to Various Organizations. Motion carried.**

Consider 2016 Budget recommendation to the County Board.

Beghin reviewed the budget and updates since last meeting. She reviewed the supervisory amendments process and timeline. Krueger noted the amendment process is an effort to allow staff and departments to have analysis of proposed amendments, it is not meant to limit or restrict any amendment being proposed in November. Fry commented program restoration for Human Services (HS), Health Care Center (HCC) and Aging Disability Resources Center (ADRC). Vosen commented on the HCC budget and vacancy factor. The Committee discussed wellness incentives and the increasing costs of health care. Posewitz commented on the 2018 health insurance provider bids, wellness incentives and utilization experience. Vosen discussed the dissolution of home care and foot clinic programs.

Motion by Flint, second by Krueger to use the additional health insurance savings of \$63,997 to reduce the HCC vacancy factor, with a portion of that amount to be used for a possible compensation adjustment for the reclassification request of the Corporation Counsel Child Support attorney. Motion carried.

Beghin commented on the calculation and possible Department of Revenue levy limit adjustment for previous year's unused levy.

Motion by Krueger, second by Peterson to include in the budget adoption resolution authorization to make use of carryforward capacity, \$13,551. Motion carried.

Motion by Flint, second by White Eagle to recommend the budget to County Board with changes. Motion carried. Committee consensus to use the supervisory amendment process for the budget as used in previous years.

Presentation of County financial reports.

Beghin reviewed the County financial reports, sales tax and other notable items.

Treasurer's Department Update.

Geoghegan highlighted departmental activities. She commented on the tax year sale book and delinquent taxes. Next week the County Board will act on a resolution to issue tax deeds on delinquent properties to be sold through a bid process in November.

Motion by Krueger, second by Flint, to accept the monthly report and approve payment of Treasurer's Department invoices in the amount of \$170,656.17. Motion carried.

Accounting Department Update.

Beghin highlighted departmental activities. She noted the audit Request for Proposal (RFP) will be put out with the recommendation to be brought back to the November meeting. **Motion by Flint, second by Peterson to accept the monthly report and approve payment of Accounting Department invoices in the amount of \$16,843.00 and County invoices in the amount of \$2,778,327.68. Motion carried.**

Public Comment: None

Next regular Finance Committee meeting will be Tuesday, November 8, 2016, 8:30 AM.

Motion by Peterson, second by Krueger to adjourn the meeting. Motion carried.

Respectfully submitted,

Kristin White Eagle
Finance Committee Secretary