

FINANCE COMMITTEE MINUTES

County Board Room, West Square Building, Baraboo

Tuesday, August 8, 2017

Members present: Tommy Lee Bychinski, Mike Flint, Marty Krueger and Eric Peterson,
Excused: Kristin White Eagle
Others present: Kerry Beghin, Alene Bolin, Liz Geoghegan, Lynn Horkan, Tom Kriegl

The meeting was called to order by Bychinski at 8:00 AM. Certification of open meeting compliance was given. **Motion by Flint, second by Peterson to adopt the agenda. Motion carried. Motion by Peterson, second by Krueger to adopt the minutes of previous meetings on July 11 and 18, 2017. Motion carried.**

Public Comment: None

Communications: None

Consider update to Financial Policy 1-95, Outlay Expenditures.

Beghin reviewed the update, requires periodic reporting for major capital outlay. Drafted copy requires monthly reporting to the oversight committee comparing expenditures to budget and funding sources. **Motion by Peterson, second by Flint to update as drafted, Financial Policy 1-95, Outlay Expenditures. Motion carried.**

Presentation of quarterly accounts receivable reports as of June 30, 2017.

Discussed the pass due amounts in Clerk of Courts.

Presentation of ATC Environmental Impact Fee payments.

No requests have been received this month.

Discussion of budget process, capital improvement team results, preliminary equalized values.

Beghin reviewed the preliminary equalized value and results. Final equalized value will be released August 15. Health insurance is still being decided between proposals. At the direction of the Personnel Committee a comparison of providers will be available to employees. Beghin noted the CIP Committee met. Departments are working on budgets, many have been submitted to Accounting. Still in preliminary stages; however, there will be more requested than available. Administrative Staff review is last week of August. Finance budget review is September 27 and 28. The Finance Committee discussed the oversight committee's responsibility to bring forward a well thought out budget.

Presentation of County financial reports.

Beghin reviewed sales tax collections and budget reports through June, noting no large variances from budget. Only department at this time anticipated to be over budget is Administrative Coordinator. Geoghegan noted that the collections for the end of July appear to be down. There were a huge amount of mail and walk-ins were on July 31, taking in over \$1 million on that day.

Treasurer's Department Update.

Geoghegan highlighted the departmental activities. July focus was tax collection, next month tax deeds will be finalized. Property and Insurance will be reviewing and pricing properties to get the properties sold. Invoices include payment of tax settlements. **Motion by Krueger, second by Peterson to accept the monthly report and approve payment of Treasurer's Department invoices in the amount of \$34,435,371.56. Motion carried.**

Geoghegan reviewed the 2018 Treasurer Department budget. Current staffing is at a good level. She reviewed the known and estimated chargeback amounts, notice from the State will come in November. Chargeback payments are due in February 2018. The chargeback process, lack of notification and trend was discussed. **Motion by Krueger, second by Peterson to forward the requested Treasurer budget for overall Finance Committee review. Motion carried.**

Accounting Department Update.

Beghin highlighted departmental activities. Working on financial information on the Great Sauk State Trail. Working with MIS Director Pate on Kronos. Beghin also commented Sauk County was awarded the 2017 Governmental Financial Officers Association Distinguished Budget Presentation Award. Still working on 2016 audit; single audit is next week. **Motion by Flint, second by Peterson to accept the monthly report and approve payment of Accounting Department invoices in the amount of \$95,104.19 and County invoices in the amount of \$36,848,117.74. Motion carried.**

Beghin reviewed the 2018 Accounting Department budget. Highlights largely involving technology enhancements toward cloud based systems for MUNIS and Kronos. She also reviewed staff requests, reclassification of the Accounting Manager. Also requesting with the Administrative Coordinator's office to split the shared Management Analyst into an Accountant and a clerical position. The Committee discussed the expanded duties and knowledge need with more complex audit and grant requirements. **Motion by Krueger, second by Flint to forward the requested Accounting budget for overall Finance Committee review. Motion carried.**

Public Comment: None

Next regular Finance Committee meeting will be Tuesday, September 12, 2017, 8:00 AM.

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

Respectfully submitted,

Tommy Bychinski
Finance Committee Chairperson