

FINANCE COMMITTEE MINUTES

Room 213, West Square Building, Baraboo

Tuesday, September 12, 2017

Members present: Tommy Lee Bychinski, Mike Flint, Marty Krueger and Eric Peterson,
Excused: Kristin White Eagle
Others present: Kerry Beghin, Amanda Blomberg, Alene Bolin, Liz Geoghegan, Lynn Horkan, Tom Kriegl, Janell Lennon,
Judge Guy Reynolds, and Matt Stieve

The meeting was called to order by Bychinski at 8:00 AM. Certification of open meeting compliance was given. **Motion by Krueger, second by Flint to adopt the agenda. Motion carried. Motion by Flint, second by Peterson to adopt the minutes of previous meetings on August 8 and 15, 2017. Motion carried.**

Public Comment: None

Communications: Krueger distributed letter from Wisconsin DNR and a message about an ATC funded project. He will speak to them during the ATC agenda item.

Presentation of Circuit Courts 2018 budget.

Judge Reynolds and Lennon reviewed the courts budget. He noted the jury per diems and postage were decreased. He commented that the jury expenses vary and are difficult to predict. Postage was decreased due to the e-filing process.

Presentation and review of 2016 audited financial statements, management letter, and report on federal and state awards.

Blomberg reviewed the Financial Statement highlights. She reviewed the general fund financial condition. She commented on the special revenue fund balances and noted the Human Services fund balance fluctuation. She reviewed the recent complex change in pension reporting and the fluctuation between asset to liability between 2015 and 2016. Blomberg reviewed the general obligation debt, currently using only 5% of current capacity. She noted the County has revenue and expenditure stability, healthy financial position, and low debt. Blomberg commented there are no major findings. The significant deficiency for invoice approval remains, however the electronic process is being implemented. Beghin commented on the MUNIS workflow process for electronic invoice approval, at the time of the opinion not all departments were implemented, currently all are on board. The general fund balance analysis and special revenue fund balances were discussed.

Presentation of Parks 2018 budget.

Stieve reviewed highlights, restructured parks staff, outlay items, Great Sauk State Trail (GSST), and maintenance for improving the two park beaches. Stieve noted he will be able to maintain current staff and maintenance for 2017 with the GSST, not sure about ongoing, staff will document time. Park entrance fee revenue was discussed. Stieve updated the Committee on the new parks building and the presentation of a revised plan from the architects.

Presentation of ATC Environmental Impact Fee payments.

No requests have been received this month. Krueger commented on the distributed communications from DNR and Sauk Prairie Conservation Alliance. The Committee had consensus that the Alliance used the funds as approved for the use of the ATC grant.

Discussion of budget process.

Beghin updated that departments still polishing their budgets and returning to their oversight committees for further review and discussion. For health insurance budgets currently include 15 % increase, Personnel recommendation to the County Board could result in only a 5.77 % increase.

Presentation of County financial reports.

Beghin reviewed financial highlights. Sales tax, interest on taxes and interest on investments remain strong.

Treasurer's Department Update.

Geoghegan reviewed the 2018 Treasurer Department budget. She noted several line items that could be changed to reflect past and current trends. She also noted the known chargebacks expense could be fund balance. **Motion by Flint, second by Peterson to forward the revised requested Treasurer budget for overall Finance Committee review. Motion carried.**

Geoghegan highlighted the departmental activities. A resolution for selling four properties will go to the County Board in September. She reviewed the sale book/tax certificate process that happens each Sept 1st. Last year 1278 parcels were delinquent for 2015, 1081 parcels delinquent for 2016. **Motion by Flint, second by Peterson to accept the monthly report and approve payment of Treasurer's Department invoices in the amount of \$202,777.91. Motion carried.**

Accounting Department Update.

Beghin reviewed the 2018 Accounting Department budget. She reviewed the benefits of moving the MUNIS financial system and Kronos time keeping system to cloud based operations. These critical systems are inter-related and communicate with each other. She reviewed the staffing reclassification and new accountant position request. **Motion by Flint, second by Peterson to forward the requested Accounting budget for overall Finance Committee review. Motion carried.**

Beghin highlighted departmental activities. Budget remains the focus, keeping up with costs for GSST, single audit wrap up. She also noted the new directive from the State that final claims will be due February 15, previous due date was March 31. This is a significant change and will impact vendors and contracts. This accelerated timeline will strain departments, especially Human Services. **Motion by Peterson, second by Flint to accept the monthly report and approve payment of Accounting Department invoices in the amount of \$1,185.00 and County invoices in the amount of \$4,050,052.77. Motion carried.**

Public Comment: None

Next regular Finance Committee meeting will be Tuesday, October 10, 2017, 8:00 AM.

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

Respectfully submitted,

Tommy Bychinski
Finance Committee Chairperson