

FINANCE COMMITTEE MINUTES

Room 213, West Square Building, Baraboo

Monday, November 6, 2017

Members present: Tommy Lee Bychinski, Mike Flint and Marty Krueger
Excused: Kristin White Eagle
Others present: Judy Ashford, Kerry Beghin, Alene Bolin, Ian Crammond, John Dietz, Joan Fordham, Liz Geoghegan, Lynn Horkan, Jeff Jelinek, Tom Kriegl, Jessica Machovec, Sheriff Meister, Jeff Spencer, Jennifer Vosen and media

The meeting was called to order by Bychinski at 8:15 AM. Certification of open meeting compliance was given. **Motion by Flint, second by Krueger to adopt the agenda. Motion carried. Motion by Krueger, second by Flint to adopt the minutes of previous meetings on September 27 and 28, October 9, 10, 11 and 17, 2017. Motion carried.**

Public Comment: None

Communications: None

Discussion and consideration of 2018 budget and proposed amendments.

Amendment #1 by Supervisor Hovde – Reduce building security from \$250,000 to \$125,000 already funded completely by general fund balance. Crammond noted the Capital Improvement and Property & Insurance Committees approved \$250,000. He reviewed the planned projects and estimated costs. Jelinek noted the projects are results of the security audit recommendations and are important to increase life safety. The Committee consensus was to not concur with the amendment.

Amendment #2 by Supervisor Johnson, N – Increase sales tax estimate and reduce tax levy. Flint reviewed the volatility of sales tax revenue and stated the adjusted amount to be fair and realistic. The Committee consensus was to not concur with the amendment.

Amendment #3 by Supervisor Kriegl – Increase sales tax estimate and increase County Board per diem to allow per diem payment for intergovernmental meetings. Kriegl commented on the value of county supervisors' participation at intergovernmental meetings. Krueger commented on the purpose and intent of the meetings to be a platform for local governments to connect with each other. It is not intended to be a platform for County Board action. The Committee consensus was to not concur with the amendment.

Amendment #4 by Supervisor Kriegl – Vacancy factor re-allocated between departments. Kriegl commented on the vacancy factor practice and staff vacancies. Beghin commented that departments don't choose to overspend in other areas due to under spent wages and benefits. The Committee consensus was to not concur with the amendment.

Amendment #5 by Supervisor Von Asten – Restore energy efficiency measures funded by general fund balance. Krueger commented adequate funds are available for currently planned expenditures. The balance and projects were discussed along with the ongoing practice of increasing dollars set aside for these projects. The Committee consensus was to not concur with the amendment.

Amendment #6 by Supervisor Von Asten– Restore courthouse lawn fountain funded by general fund balance. Crammond reviewed the proposed project and estimated costs. The Committee consensus was to not concur with the amendment.

Amendment #7 by Supervisor Von Asten – Remove use of general fund balance transferred to the HCC assisted living study. Krueger commented on the possibility for a next phase at the HCC and the various expansion opportunities. He noted the importance of a current study to bring back information to the Board for the most informed decision. The Executive & Legislative Committee will be asked about re-creating a Continuum of Care Committee to examine this topic, particularly the populations who need services. Vosen commented on the possibilities of expansion and the importance of a current study. Fordham commented on the previous continuum of care committee's work and the current trends seen in her representation on other boards/committees. The possibility for additional revenues from expansion was discussed. Kriegl commented on the study and other county service partners. The Committee consensus was to not concur with the amendment.

Amendment #8 by Supervisor Wenzel – Appropriate funds for grant award notice received after budgets compiled. The Committee noted this was acknowledgement of grant dollars. The Committee consensus was to concur with the amendment.

Consider Resolution Establishing Taxes to be Levied in Sauk County for the Year 2018.

Beghin noted resolution includes the amounts put forward by the Finance Committee. Any amendments would need to be brought forward at the County Board meeting and changes made at the annual budget meeting. **Motion by Krueger, second by Flint to approve the resolution Establishing Taxes to be Levied in Sauk County for the Year 2018. Motion carried.**

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

Beghin noted HCC has higher balances due to insurance provider claims submission process, it is purely a timing issue.

Presentation of ATC Environmental Impact Fee payments.

None

Discussion of budget process.

Beghin reviewed the next process is the annual meeting. Krueger noted E & L committee meets tomorrow and there will be a resolution for unchanged supervisor compensation based on ad hoc committee recommendations.

Presentation of County financial reports.

Beghin noted the reports include August and September. She reviewed the September notable items.

Treasurer's Department Update.

Geoghegan highlighted departmental activities. Tax bill preparation is main focus at this time. Geoghegan noted the Ringling Manor project with City of Baraboo has been tabled at this time. **Motion by Krueger, second by Flint to accept the monthly report and approve payment of Treasurer's Department invoices in the amount of \$157,529.54. Motion carried.**

Accounting Department Update.

Beghin commented as a recap to the 2016 audit the Committee can comment to Baker Tilly or request specific areas of review. It was noted that health insurance premiums are outside of the scope of the audit. Beghin highlighted departmental activities. She noted Wisconsin Retirement System implementation has been postponed; Accounting continues to work on preparation for the transition. **Motion by Krueger, second by Flint to accept the monthly report and approve payment of Accounting Department invoices in the amount of \$55,869.00 and County invoices in the amount of \$1,933,940.43. Motion carried.**

Public Comment: None

Next regular meeting will be December 12, 2017.

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

Respectfully submitted,

Tommy Bychinski
Finance Committee Chairperson