

Members present: John Dietz, Tom Kriegl, Kevin Lins, Bill Wenzel and Kristin White Eagle
Others present: Kerry Beghin, Alene Bolin, Liz Geoghegan, Lynn Horkan, Chip Meister, Tammy Muhlbauer, Steve Pate, Chuck Spencer and Jeff Spencer

The meeting was called to order by Dietz at 8:00 AM. Certification of open meeting compliance was given.

Motion by Wenzel, second by White Eagle to adopt the agenda. Motion carried. Motion by Lins, second by Kriegl to adopt the minutes of previous meetings on June 8, 11 and 19, 2018. Motion carried.

Public Comment: None

Communications: None

Consider resolution Authorizing the Purchase of a Replacement Electronic Law Enforcement and Public Safety System and Amending the 2018 Budget.

Pate reviewed the research and selection process for the replacement system. System cost is greater than the budgeted amount, so it includes transfer from the contingency fund of up to an additional \$60,000, total not exceed cost \$404,000. Pate noted interface with the state and other law enforcement agencies and reporting capabilities. **Motion by Wenzel, second by White Eagle to approve the resolution Authorizing the Purchase of a Replacement Electronic Law Enforcement and Public Safety System and Amending the 2018 Budget. Motion carried (Kriegl nay).**

Discussion of accounts payable payment process.

Beghin reviewed a revised process where oversight committees approve invoices for their departments and the Finance Committee steps out of the approval. Process involves staggered payment dates, running checks every Friday. For emergency situations, approval would fall to the chair of the oversight committee with invoices still coming back to the oversight committee to approve at their next regular meeting. Biggest concern is vendor payments being delayed when a committee meets late in the month. The process would require a change to the Rules of the County Board and financial policy. Consensus not to change the Rules of the Board until next April. This will enable discussion with committees and department heads.

Review of 2019 budget process and projections.

Beghin noted no changes to the projection from last month. Departments are working hard to give first drafts to their oversight committees. Goals, strategies, funding sources should also be talked about with committees. Beghin noted the outside agency request timeline has been accelerated as well. The outside agency requests are part of the oversight committee review and approvals, looking for gaps and/or overlaps for the requested funding. A scoring sheet has been put together for oversight committee use.

Future review of County finance policies and best practices.

Beghin noted the survey of other counties resulted in five responses; none had conducted such a review. Realistically the timeline for request for proposal (RFP) would be later in the year after the intense budget process. She noted the Accounting budget includes an amount for this review in 2019.

Presentation of County financial reports.

Beghin reviewed financials through May. Sales tax remains very volatile, lagging compared to the average of the last 5 years. Contingency funds will be used for the Sheriff Department system of \$60,000. Human services has a lag in grant receipts since the State is no longer advancing contracted funds. Nothing exceptional to report.

Treasurer's Department Update.

Geoghegan reviewed departmental activities. Investments continue to be strong. **Motion by Kriegl, second by Wenzel to approve payment of Treasurer's Department invoices in the amount of \$177,007.68. Motion carried.**

Geoghegan reviewed the draft 2019 budget. She reviewed the transition to the in-rem process and online property sales. Currently not aware of any chargebacks in process. **Motion by Kriegl, second by White Eagle accept the preliminary budget. Motion carried.**

Accounting Department Update.

Beghin reviewed the departmental activities. CAFR complete, moving into the programmatic portion of audit. Wage projections were given to departments. Accounting is spending time meeting with departments to enable the preliminary budget presentation to oversight committees in July. Working on rescheduling the CIP meeting. Time also spent on Sheriff bargaining unit costing and MUNIS transition to cloud. Looking at the timekeeping system upgrade and/or system change. Continuing documentation of grant processes. **Motion by Kriegl, second by Lins to approve payment of Accounting Department invoices in the amount of \$4,914.61. Motion carried. Motion by Lins, second by Wenzel to approve County invoices in the amount of \$4,011,573.62.**

Beghin reviewed the 2019 preliminary budget. Includes \$10,000 expense for accounting financial policy review funded with general fund balance. **Motion by Kriegl, second by White Eagle for \$15,000 from fund balance for the review. Motion carried.** MIS 2019 budget is not yet known. Discussed the monthly committee budget report. **Motion by Kriegl, second by White Eagle to accept the monthly committee budget report with 3 year budget vs actual to be the official monthly committee budget report. Motion carried.** Discussed the budget line item report used in the budget process and budget book. Reviewed the requirements for budget per Wisconsin Statue 65.90. **Motion by Kriegl, second by Lins to use the revised format to include the amended budget for two preceding years. Motion carried.** **Motion by Kriegl, second by White Eagle to approve Accounting's preliminary budget. Motion carried.**

Public Comment: None

Next regular meeting Monday, August 13, 2018, 8AM. Finance Committee Budget meetings are September 27-28, 2018.

Motion by Lins, second by Kriegl to adjourn the meeting. Motion carried.

Respectfully submitted,

Kristin White Eagle
Finance Committee Secretary