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**WASHINGTON COUNTY
FINANCE COMMITTEE**

Courthouse - Government Center
West Bend, WI

September 25, 2013
8:15 a.m.

Present: Leslie Borman, Raymond Heidtke, Ralph Hensel, Robert Milich, and Todd White.

Also Present: Finance Director Susan Haag, Treasurer Jane Merten, County Board Chairperson Herbert Tennes, Administrative Coordinator Doug Johnson, County Clerk Brenda Jaszewski, Sheriff Dale Schmidt, Highway Commissioner Tom Wondra, and Supervisor Rick Gundrum.

Chairperson Hensel called the meeting to order and read the Affidavit of Posting.

MINUTES

Moved by Mr. White, seconded by Mr. Milich to approve the Finance Committee minutes of September 4, 2013, as presented. Motion carried.

Moved by Mr. White, seconded by Mr. Borman to approve the Finance Sub-Committee minutes of September 11, and 18, 2013, as presented. Motion carried.

PROCEDURES FOR PROPER USE OF BUDGETED FUNDS

Ms. Haag stated she has some concerns regarding the use of budgeted funds. The Finance department has found that some departments are not using the correct accounts for purchases and charges. Also, some departments are purchasing items from Outlay without this Committee's approval and only coming to this Committee after the purchase has been made. Ms. Haag stated that another issue the Finance department has identified is that sometimes out-of-state travel, or use of a rental car, has occurred without authorization from this Committee. Since the out-of-state travel and outlay requests are already part of the County Code, departments should be aware of these policies. The Committee discussed holding departmental management staff accountable when financial procedures are not followed.

USE OF CARRYOVER FUNDS FROM YEAR TO YEAR

Ms. Haag distributed the current policy for non-lapsing accounts, which defines the accounts that are acceptable to be non-lapsed at year end. The Committee discussed the non-lapse process and how some departments have funds that are carried over each year that do not necessarily fit into one of the categories identified in the current policy. The amounts that are carried over but not included in the identified policy categories need to be examined and a determination needs to be made as to specific uses for these funds, as well as the proper amount that should remain in these funds. Ms. Haag recommends including an order of spending, such as using grant funds first, then non-lapsed funds, and lastly, tax levy. For the 2014 budget hearings beginning next week, Ms. Haag will provide a listing of the accounts that were non-lapsed from 2012 to 2013 so the Committee has a complete understanding of each department's available funds.

CONSISTENT AND ACCURATE REPORTING

Ms. Haag stated that the Finance department is responsible for the general ledger and to the best of her knowledge, it is accurate. She stated that if this were not the case, Washington County would not receive a clean opinion on our audit and would not have received the Certificate of

1 Achievement of Excellence in Financial Reporting over the last several years. Mr. White
2 expressed concerns that some departments have not provided accurate information to this
3 Committee and the County Board regarding the financial positions of their department. With the
4 budget sessions, it is expected that departments provide accurate information relating to their
5 2014 requested budgets and financial positions.
6

7 **SALES TAX REPORT**

8 The total received in September, 2013 for sales tax earned in July, 2013 was \$762,713.25, for a
9 2013 total of \$5,536,667.41, net of Cabela's.

10 **NEXT MEETING DATES**

11 The next regular Finance Committee meeting is tentatively scheduled for Monday, October 28,
12 2013 at 8:00 a.m. The Finance Sub-Committee will tentatively meet on Wednesday, October 2,
13 9, 16, 23, and 30, 2013.
14

15 **FINANCIAL APPROVAL REPORT**

16 Moved by Mr. White, seconded by Mr. Milich to accept Report #23 - Financial Approval Report,
17 dated September 25, 2013, in the amount of \$6,011,350.38, and forward to the County Board.
18 Motion carried.
19

20 **VOUCHERS**

21 Moved by Mr. White, seconded by Mr. Borman to approve the following:

22 Miscellaneous vouchers in the amount of \$19,984.47.

23 General Accounts Payable vouchers in the amount of \$775,370.36.

24 Human Services Accounts Payable WISACWIS vouchers in the amount of \$15,030.92.

25 Motion carried.
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28 Moved by Mr. Hensel, seconded by Mr. White to approve Mr. Borman's expense voucher in the
29 amount of \$126.56. Motion carried.
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31 Moved by Mr. Hensel, seconded by Mr. Borman to approve Mr. Heidtke's expense voucher in
32 the amount of \$132.21. Motion carried.
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34 Moved by Mr. Borman, seconded by Mr. White to approve Mr. Hensel's expense voucher in the
35 amount of \$31.64. Motion carried.
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37 Moved by Mr. Heidtke, seconded by Mr. White to approve Mr. Milich's expense voucher in the
38 amount of \$31.64. Motion carried.
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40 **ADJOURNMENT**

41 Mr. Hensel declared the meeting adjourned at 9:30 a.m.
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Brenda J. Jaszewski, County Clerk