

Village of Cambridge
AUDIT & FINANCE COMMITTEE
Tuesday, May 31, 2022
6:30 p.m.

Amundson Community Center, Community Room
200 Spring Street

APPROVED 8.23.2022

MINUTES

- 1. Call to order/Roll Call** Trustee Wittwer called the meeting to order at 6:33 p.m. Members present; Trustee Hollenbeck, Chairman Wittwer President McNally arrived at 6:45 p.m. Others present: Chrissie Brynwood, Treasurer; Kris Breunig.
- 2. Proof of Posting:** The Agenda was posted in the upper and lower levels of the Amundson Community Center, Cambridge Post Office, Hometown Bank and the Village Website.

3. Approval of Minutes from October 25, 2021

Chairman Wittwer made a motion to approve the minutes as presented, seconded by Trustee Hollenbeck. Motion carried.

- 4. Public Appearances/Citizen Input-** Becky Borchardt stated she is just there to listen to the answers to her questions.
- 5. Old Business: None**

6. New Business:

a. Questions from Becky Borchardt Numbers 1,3,4,10,13

Question 1) How much was spent on legal fees for Koshkonong Solar? Treasurer Brynwood stated for the year 2021 \$61,771.07 and 2022 \$3,315.00.

Question 3) Treasurer Brynwood stated she did not look at the correct years in question and will review the years that Ms. Borchardt is questioning.

Question 4) How long do you intend to raise out taxes 95K a year since there was no cap on the vote that was originally a no vote then passed in recount by 1 vote? Treasurer Brynwood stated that it is perpetuity which is no end date.

Question 10) I was told each sector has its own budget, but at a water, sewer, storm water commission when Steve Struss felt the committee did not need to get approval from the board for an \$8000 expenditure that was not budgeted for his reason was that they had their own budget now and he asked krissy to verify and she said "not yet, we're working on it" how long will it be until that is prepared for each sector and how do you calculate the village budget without those budgets? Treasurer Brynwood stated she will be preparing budgets for Cable and Water & Sewer and not sure why there hasn't been one before her time. She also explained that there is one checking account that pools all the funds but then is moved with adjusting journal entries to the respective budget "buckets".

Question 13) If the board members do not meet out of board meetings, when so you discuss the money being spent that is not budgeted for and where its coming from? Do you ever revisit

your budget to see where you are financially and if you need to adjust? Because I don't think a committee can make those adjustments, since you must vote on the budget shouldn't you have to vote on amending it? When does that happen? Treasurer Brynwood explained that not sure how this was done prior to her employment, but she suggested that the audit and finance meet in June, September to go over the budget and address line items that are out of line and propose an amendment of the budget to the board.

Treasurer Brynwood asked Chairman Wittwer to answer another question #14. Wittwer allowed her to.

Question 14) Who pays for the board to join league of municipalities? Treasurer Brynwood stated the village pays for the board members to join. Chairman Wittwer stated it is since we are insured through the league. Trustee Hollenbeck also mentioned that the league is more for lobbying and are their for support with issues that arise in government practices.

b. ARPA Funds Chairman Wittwer requested for clarification the amount of funds the Village has received for the ARPA funds, Treasurer Brynwood stated in 2021 the village received \$80,333.12. \$5,000 toward library to offset lack of funding from Jefferson County. \$4,396.12 towards Cambridge-Deerfield Players theatre to cover lost revenue due to Covid. \$70,937.00 was used to replace media for entire villages water softener system.

c. Payroll Expenditures-Chairman Wittwer stated they he has seen in the past audits that we are written up for not having the Village Board review and approve

7. Update/Other Items for Future Consideration: Next meeting should be to discuss budget as well as where future ARPA funds should be spent to help the entire village.

8. Adjournment-

Trustee Hollenbeck made a motion to adjourn the meeting, seconded by President McNally. Chairman Wittwer adjourned the meeting at 7:32 p.m.

Chrissie Brynwood, Treasurer/Deputy Clerk/Deputy Administrator

- a. Persons needing special accommodations should call 423-3712 at least 24 hours prior to the meeting.
- b. A quorum of the Village Board will attend this meeting for the purpose of gathering information relevant to their responsibilities as Village Trustees. Recommendation by the committee will be made to be acted upon by the Village Board at a regular meeting.
- c. More specific information about agenda items may be obtained by calling 423-3712.