

Sauk County Finance Committee
Thursday, June 2, 2022
Room 213, West Square Building, Baraboo

Members present: Tom Dorner, Lynn Eberl, Mike Flint, Marty Krueger and Tim McCumber

Others present: Kerry Beghin, Susan Blodgett, Casey Bradley, Justin Hoagland (virtual), Lynn Horkan, Caleb Johnson, Shawna Marquardt, Brent Miller, Melanie Platt-Gibson and Lisa Wilson

The meeting was called to order by Chair Krueger at 9:00 AM. Certification of open meeting compliance was given. **Motion by Eberl, second by Flint to adopt the agenda. Motion carried. Motion by McCumber, second by Eberl to adopt the minutes of the previous meetings for May 6, 2022. Motion carried.**

Public Comment: None

Communications: None

Preliminary update from auditors on 2021 audit results.

Hoagland presented a brief update on 2021 audit fieldwork. Audit was a hybrid approach, both on-site and remote. County was well prepared, no audit entries and expect to issue a clean opinion. County staff are currently working on draft financial statements with an extension due date of July 31, 2022. He reviewed preliminary financial results and general fund categories.

Presentation and possible consideration of vehicle leasing program with Enterprise Fleet.

The Committee discussed lease components and including a small number of leases in the 2023 budget. Miller commented starting with a small number of vehicles would be a good way to see if lease program is a good fit. Would incorporate lease expense as part of the budget. **Motion by Flint, second by Eberl to postpone action to July after Corporation Counsel reviews the lease. Motion carried.**

Update on the American Rescue Plan Act (ARPA) – Fire/Law Enforcement/EMS Regional Training Facility presentation by Baraboo City Administrator Casey Bradley, Baraboo Fire Chief Kevin Stieve, Baraboo District Ambulance Service Chief Caleb Johnson, and Madison College Regional Director Shawna Marquardt.

Johnson, Marquardt, Bradley presented project information for new fire & emergency medical services (EMS) station with regional training facility. Facility would serve the entire county and surrounding region. Construction to begin spring 2023. Training facility would be partnered with Madison College and UW-Platteville Baraboo Sauk County. Presenters highlighted the facility design, specialized equipment, advanced degrees, training courses and economic impact. Funding, ongoing costs and operations were discussed. Consensus from Committee is that project would benefit the entire county. Request presenters return to the committee for consideration when they can provide letters of support from communities and more definite organizational/operational structure.

Review and discussion of ARPA funds expenditure guidelines and consideration of current requests: Merrimac well, Sauk Prairie community park, Reedsburg Area Ambulance Service, and regional training facility.

Committee discussed previous consensus on ARPA funds expenditure guidelines for requests. Miller requested a motion so that communication can be made to these entities. **Motion by McCumber, second by Flint that at this time ARPA funding requests for Merrimac well, Sauk Prairie community park, Reedsburg Area Ambulance Service do not meet Committee consented guideline to benefit the entire county. Motion carried.**

Consider resolution to amend the 2022 Land Resources & Environment (LRE) budget to include funding for a streambank project at the county farm.

Wilson reviewed the funding and project. Krueger reviewed the LRE Committee discussions for the project. **Motion by McCumber, second by Eberl to amend the 2022 Land Resources & Environment budget to include funding for a streambank project at the county farm. Motion carried.**

Consider transfer of Human Services prior year fund balance (Fin Pol 5-94).

Motion by McCumber, second by Dorner to transfer \$120,368.46 Human Services prior year fund balance to general fund. Motion carried.

Discussion of possible securitization of opioid settlement payments to Sauk County.

Miller and Krueger reviewed opioid settlements from three areas: distributors, manufacturers and retailers. The first settlement awards are from Johnson & Johnson and three other distributors. Securitization for the three distributors' settlement spanning 18 years was discussed. There is no guarantee settlement distributors would be solvent in 18 years. A lump sum settlement award would be adjusted/decreased. Settlement funds have specific guidelines stipulating use for treatment abatement and training. Committee consensus is for Miller and Beghin to be part of discussion to explore the securitization and lump sum payment.

Discussion and possible resolution Assigning Funds as of December 31, 2021 and Authorizing Adjustments to the 2021 Budget.
Miller noted resolution includes \$5 million of general fund balance be assigned for Highway Department facility and equipment.
Motion by McCumber, second by Flint to Assign Funds as of December 31, 2021 and Authorize Adjustments to the 2021 Budget.
Motion carried.

Consideration and possible adoption of 2023 budget policies and priorities.
Beghin noted need to distribute Finance Committee guidelines for 2023 budget. Committee consensus is the prior year guidelines are still relevant and appropriate. **Motion by McCumber, second by Flint to adopt 2023 budget policies and priorities. Motion carried.**

Presentation of County financial reports.
Beghin reviewed the monthly reports and highlighted sales tax. **Motion by Eberl, second by McCumber to accept the county financial reports as presented. Motion carried.**

Treasurer's Department Update.
Geoghegan is at annual conference. **Motion by McCumber, second by Flint to receive the monthly report and approve invoices of \$8,820.50. Motion carried.**

Accounting Department Update.
Beghin reviewed departmental activities, financial reports, year-to-date budget report and annual report. **Motion by Dorner, second by McCumber to approve invoices of \$520.14. Motion carried. Motion by McCumber, second by Flint to approve committee payments for \$11,376.32. Motion carried**

Next meetings:
Thursday, July 7 at 9:00 pm – regular meeting.

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

Respectfully submitted,

Mike Flint
Finance Committee Secretary