

Sauk County Finance Committee
Wednesday, June 7, 2023
Room 213, West Square Building, Baraboo

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

Excused: None

County Personnel: Stephanie Box, Ian Crammond, Brian Desmond, Jill Ellinwood, Liz Geoghegan, Lynn Horkan, Jessica Mijal, Brent Miller, Treemanisha Stewart, Tara Thompson

Others present: Joe Hassler, Amanda Blomberg, Baker Tilly (virtual)

The meeting was called to order by Chair Krueger at 8:30 AM. Certification of open meeting compliance was given. **Motion by Eberl, second by Dorner to adopt the amended agenda adding item 7 c., and postponing item 6. c. and removing 6. l. Motion carried. Motion by Flint, second by Dorner to adopt the minutes of the previous meetings for May 4 and 16, 2023. Motion carried.**

Public Comment: None

Communications: None

Preliminary update from auditors on 2022 audit results.

Blomberg presented brief update on 2022 audit fieldwork. Audit was a hybrid approach, both on-site and remote. County staff are currently working on draft financial statements with an extension due date of July 31, 2023. She reviewed preliminary financial results and timeline for audit and single audit.

Discussion and Action to Approve Reclassification of Integrated Services Program (ISP) Social Worker Position to Psychotherapist Position.

Jessica Mijal presented the need for the change from Social Worker to Psychotherapist. Discussion followed. **Motion by Eberl, second by Dorner to Approve Reclassification of Integrated Services Program (ISP) Social Worker Position to Psychotherapist Position. Motion carried.**

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

Postponed to the next finance committee meeting.

Discussion and Possible Action – Acceptance of the Child Health Community Lead Support for Maternal Childhood Health Grant in the amount of \$83,000.

Stewart informed the board that Public Health applied for the Maternal Childhood Health Grant. Public Health received the grant notice. Discussion followed. **Motion by Dorner, second by Flint to approve and accept Grant Funds for the Maternal Childhood Health Grant for \$83,000. Motion carried.**

Resolution to create a new Appointed Sauk County Treasurer position and Amend the 2023 Budget.

McCumber presented a position as an interim treasurer to add to the Sauk County Treasurer Department. The interim position will be eliminated when the current treasurer retires September 5, 2023. Discussion followed. **Motion by Flint, second by Dorner to approve the new Sauk County Treasurer position and amend the 2023 Budget. Motion carried.**

Resolution Approving and Amending the 2023 Budget for the Use of American Rescue Plan Act (ARPA) Funds for the Replacement of an 80-ton Air Conditioner at the University of Wisconsin Campus Platteville Baraboo Sauk County Umhoeffer Building.

Hazard and Miller presented the current bids for the air conditioner unit and informed the committee that the county would be reimbursed for half the cost from the City of Baraboo. **Motion by McCumber, second by Eberl to approve the Resolution Approving and Amending the 2023 Budget for the Use of American Rescue Plan Act (ARPA) Funds for the Replacement of an 80-ton Air Conditioner at the University of Wisconsin Campus Platteville Baraboo Sauk County Umhoeffer Building. Motion carried.**

Discussion and Possible Resolution Assigning Funds as of December 31, 2022, and Authorizing Adjustments to the 2022 Budget.

Horkan presented the adjustments needed for the 2022 budget. Discussion followed. **Motion by Dorner, second by Flint to approve and accept. Motion carried.**

Presentation of quarterly accounts receivable reports as of March 31, 2023.

Committee reviewed, no questions.

Discussion and possible action on creating a county-wide memorial and donation policy.

Ian Crammond presented to the board the County-wide memorial and donation policy. Discussion followed. **Motion by McCumber, second by Flint to Approve the new county-wide memorial and donation policy. Motion carried.**

Discussion and possible consideration of budget guidelines, priorities, strategic issues, and calendar.

Horkan and Miller discussed updating the strategic issues for the 2024 budget guidelines. Discussion followed. Horkan presented the 2024 Budget Calendar. **Motion by Flint, second by Eberl to adopt the 2024 Budget Calendar and guidelines.**

Consideration and possible adoption of 2024 budget policies and priorities.

Horkan presented documents to the board on the budget policies and priorities. Discussion followed. **Motion by Dorner, second by McCumber to Adopt the 2024 budget policies and priorities. Motion Carried.**

Appoint two Finance Committee members to the Capital Improvements Plan (CIP) Committee.

Removed from agenda by Krueger.

Presentation of County financial reports.

Horkan reviewed the financial reports.

Treasurers Department Update.

Geoghegan reviewed departmental activities, financial reports. **Motion by Dorner, second by Flint to approve invoices of \$158,847.35. Motion carried.**

Leuders Tax Foreclosed Property at CTH A and CTH T – Implications from United States Supreme Court case Tyler v. Hennepin County.

Desmond explained the ruling on the Hennepin County case and the implications on foreclosure properties and specifically – Parcel No. 008-0735-0000 & 008-0736-00000 located at S1974 County Rd A, Baraboo. Committee will hold further discussion until more decisions have been made regarding the case.

Accounting Department Update.

Horkan reviewed monthly report and staff changes within the accounting department. **Motion by McCumber, second by Dorner invoices of \$475.00. Motion carried. Motion by Flint, second by McCumber, to approve committee payments for \$13,912.40. Motion carried.**

Next meeting:

Thursday, July 6, 2023, at 9:00 am.

Motion by McCumber, second by Eberl to go into closed session pursuant to Wisc. Stats. 19.85(1)(c) for performance evaluation of Finance Director. Aye: Tom Dorner, Lynn Eberl, Mike Flint, Marty Krueger and Tim McCumber. Nay: None. Motion carried.

Motion by Dorner, second by Flint to return to open session. Motion carried.

Motion by Eberl, second by Flint to adjourn the meeting at 10:44 am. Motion carried.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Richard 'Mike' Flint". The signature is stylized with a large, looped initial "R" and a long, sweeping underline.

Richard "Mike" Flint, Finance Committee Secretary