

Sauk County Finance Committee
Thursday, November 2, 2023
Room 213, West Square Building, Baraboo

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

Others present: Amanda Blomberg (virtual-Baker Tilly Auditor), Stephanie Box, Bryant Hazard, Lynn Horkan, Jessica Machovec, Jessica Mijal, Brent Miller, Melanie Platt-Gibson, David, Rademacher, Melissa Schlupp, Tara Thompson

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 Flint to adopt the agenda. Motion carried. Motion by Flint, seconded by Dorner to adopt the minutes of the previous meetings from October 5, 2023, and October 11, 2023. Motion carried.**

Public Comment: None
Communications: None

Presentation and review of 2022 audited financial statements, management letter, and report on federal and state awards.
Blomberg presented a review of the 2022 audited financial statements as well as the 2021 restatement of the single audit. No major findings and in grant compliance. Discussion followed.

Pre-audit meeting with auditors to address possible areas of concern prior to commencement of 2023 audit fieldwork.
Blomberg discussed the timeline for the 2023 audit. The new reporting requirement for the 2023 audit for technology agreements noted Finance Committee member can contact her if they have any areas of concern.

Discussion and possible approval authorizing Land Resources and Environment (LRE) to accept grant funds from Savanna Institute for training.
Schlupp gave background on the Savanna Institute funds to be received for training. Discussion followed. **Motion by Flint, second by Eberl to accept the funds from Savanna Institute for training in the amount of \$1,700. Motion carried.**

Update on possible 2023 budget overrun for Human Services Department.
Mijal and Box presented reasons that Human Services is projecting to be over 2023 budget by about \$250,000.

Consider update to Financial Policy 12-95 Grant Reporting.
Horkan discussed the changes in the update to the Grant Reporting financial policy. Committee discussed. **Motion by McCumber to approve the update to Financial Policy 12-95 on Grant Reporting with the inclusion for Corporation Counsel to review all grants, second by Flint. Motion carried.**

Presentation by David Rademacher, Health Care Center Administrator.
David Rademacher presented the changes to the Medicaid reimbursement rate for the Health Care Center and what it means for Sauk County. Discussion followed.

Consideration and possible concurrence of 2024 budget amendments.
Hazard presented the amendment to the budget for a needs assessment of health care needs and continuum of care for the next 5 to 10 years. **Motion by Eberl to concur with the amendment with the modification to the amendment increasing the amount to \$50,000 funded by use of general fund balance for a strategic assessment of health care needs in Sauk County for the next 5 to 10 years including the ADRC, Veterans Services, Human Services, Public Health and the Health Care Center, second by Flint. Motion carried.**

McCumber presented the amendment to increase sales tax revenue in the amount of \$20,000 for landscaping the UW - Platteville Baraboo Sauk County grounds for spring. **Motion by Dorner, second by Eberl to concur with the amendment to increase the budget for \$20,000 for landscaping to UW - Platteville Baraboo Sauk County by increasing budgeted sales tax revenue. Motion carried.**

Krueger asked Eberl to step in and chair the remainder of the meeting as Krueger had to leave.

Consider resolution Establishing Taxes to be Levied in Sauk County for the Year 2024.
Miller presented the resolution to Establish Taxes to be Levied in Sauk County for 2024. Committee discussed. **Motion by McCumber, second by Flint to approve Establishing Taxes to be Levied in Sauk County for the Year 2024. Motion carried.**

Krueger asked Eberl to step in and chair the remainder of the meeting as Krueger had to leave.

Presentation of quarterly accounts receivable reports as of September 30, 2023.
Committee reviewed and clarified questions on the reports.

Presentation of County financial reports.

Horkan reviewed the financial reports. Interest rates are still strong, and sales tax has increased compared to last year. **Motion by Dorner, second by Flint to approve the County financial reports. Motion carried.**

Treasurers Department Update.

Machovec reviewed departmental activities, financial reports, and investment report. She mentioned increasing foreclosure fees for 2024 and will have information to present at a future meeting. **Motion by McCumber, second by Flint to approve the Treasurers report. Motion carried. Motion by McCumber and second by Dorner to approve invoices in the amount of \$198,525.57 and \$4,171.50. Motion carried.**

Accounting Department Update.

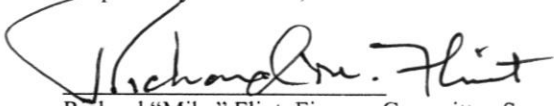
Horkan reviewed departmental activities and year-to-date budget report. The department is preparing for the implementation of the Class and Comp study and year end. **Motion by Flint to approve the Accounting monthly report, second by Dorner. Motion carried. Motion by Flint, second by McCumber to approve invoices of \$10,963.32. Motion carried. Motion by Dorner, second by McCumber to approve committee payments for \$12,743.90. Motion carried.**

Next meeting(s):

Thursday, December 7, 2023, at 9:00 am

Motion by McCumber, second by Flint to adjourn the meeting at 10:39 am. Motion carried.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Richard 'Mike' Flint". The signature is written in a cursive, flowing style with a large initial "R".

Richard "Mike" Flint, Finance Committee Secretary