

Sauk County Finance, Personnel & Insurance Committee  
Wednesday, November 6, 2024  
Room 213, West Square Building, Baraboo

Members present: Gaile Burchill, Sheila Carver, Lynn Eberl, Aaron Evert, Brandon Lohr, Andrea Lombard, Tim McCumber, Terry Spencer

Not present: Jake Roxen

Others present: Anna Cooke, Tammy French, Sierra Fiero-Fuhrman, Justin Hoagland (virtual-Baker Tilly), Lynn Horkan, Jessica Machovec, Brent Miller, Jed Seidl, Tara Thompson, Lisa Wilson

The meeting was called to order by Chair Eberl at 4:00 PM. Certification of open meeting compliance was given. **Motion by Lohr, second by Spencer to adopt the agenda. Motion carried. Motion by Spencer, second by Evert to adopt the minutes of the previous meeting from October 9, 2024. Motion carried.**

Public Comment: None

Communications: None

Presentation and review of 2023 audited financial statements, management letter and report on federal and state awards.  
Hoagland from Baker Tilly reviewed highlights from the 2023 audited financial statements and the report on federal and state awards.

Pre-audit meeting with auditors to address possible areas of concern prior to commencement of 2024 audit fieldwork.  
Hoagland reviewed the 2024 audit procedures and new GASB standard 101 for compensated absences.

Discussion and possible action to approve substitution allowing Building Services to purchase an Optical Time-Domain Reflectometer (OTDR) \$12,873.00 due to incurred savings on American Rescue Plan Act (ARPA) funded UW Campus AC Units.  
Horkan explained how the Optical Time-Domain Reflectometer (OTDR) would benefit the County. **Motion by Lohr, second by Burchill to approve the substitution allowing Building Services to purchase an Optical Time-Domain Reflectometer (OTDR) \$12,873.00 due to incurred savings on American Rescue Plan Act (ARPA) funded UW Campus AC Units. Motion carried.**

Discussion and possible action on Resolution to approve purchase of Sauk County Mobile Command Post from LDV Inc., Burlington, WI and Amend the 2024 Budget.  
Seidl explained the need for the new Mobile Command Post at a cost of \$864,311.00. **Motion by Evert, second by McCumber to approve the purchase of Sauk County Mobile Command Post from LDV Inc., Burlington, WI and Amend the 2024 Budget. Motion carried.**

Resolution Assigning Fund Balance and Amending the 2024 Budget for Improvement of Service to Former Military Personnel.  
Horkan explained the Executive and Legislative carryforward request was inadvertently excluded from the County Board approved carryforward list. This resolution will allow the grant funds received to be spent appropriately. **Motion by Lohr, second by Lombard to amend the 2024 Budget for the Improvement of Service to Former Military Personnel. Motion carried.**

Discussion on Sauk County Health Care Center Incentives for Current Employees.  
Cooke discussed some options for incentives for keeping current employees. **Motion by Evert, second by Spencer to approve the continuation of a Health Care Center incentives for active hourly employees receive an additional \$2.00 per hour, and active salary exempt employees receive prorated incentive of \$3,000 on the paycheck dated January 24, 2025 and revisit the incentives in January 2025. Motion carried.**

Discussion and Possible Action on the revisions for the Employee Handbook and Administration and Management Manual for January 1, 2024.  
Cooke discussed the revisions to the handbook. **Motion by Lohr, second by McCumber to approve the revisions for the Employee Handbook and Administration and Management Manual effective January 1, 2025. Motion carried.**

Consideration and possible concurrence of 2025 budget amendments.  
Horkan noted no budget amendments were received.

Discussion and Possible Action to approve the Creation of New Positions in the 2025 Budget.  
Miller discussed having this removed from the budget procedures. **Motion by McCumber, second by Lohr to approve the creation of the New Positions in the 2025 Budget with the preface that this process will be removed for the next budget cycle. Motion Carried.**

**Motion by McCumber, second by Burchill to approve the resolution Establishing Taxes to be Levied in Sauk County for the Year 2025. Motion Carried.**

Presentation of quarterly accounts receivable reports as of September 30, 2024.  
Horkan noted the Health Care Center reports are only through August.

Presentation of County financial reports.  
Horkan presented the county financial reports through August. **Motion by Lombard, second by Burchill to accept the county financial reports. Motion carried.**

Personnel and Insurance Department Update.  
Cooke reviewed departmental activities and various reports. **Motion by Spencer, second by Evert to approve invoices in the amount of \$2,366.48. Motion carried.**

Treasurers Department Update.  
Machovec reviewed departmental activities, financial reports, and investment reports. **Motion by McCumber, second by Carver to approve special invoices for \$216,779.35. Motion carried.**

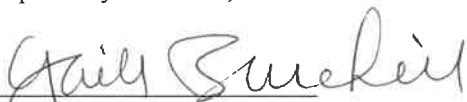
Accounting Department Update.  
Horkan reviewed departmental activities, monthly report, and budget report. **Motion by McCumber, second by Evert to approve invoices for \$866.00. Motion carried.**

**Motion by McCumber, second by Evert to approve the Committee payments of \$15,634.99. Motion carried.**

Next meeting(s):  
Wednesday, December 11<sup>th</sup>, 2024, at 4:00 PM.

**Motion by Lohr, second by Burchill to adjourn the meeting at 5:12 PM. Motion carried.**

Respectfully submitted,

  
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Gaile Burchill,  
Finance, Personnel & Insurance Committee Secretary