



Minutes - September 11, 2025

Call to Order: Chair Mawhinney called the hybrid Finance Committee meeting to order at 9:00 AM in Conference Room N1/N2.

Committee Members Present: Supervisors Mawhinney, Wilson, Ringhand, Towns, and Schwarz.

Committee Members Absent: None.

Staff Members Present: Randy Terronez, Assistant to the Administrator; Kristin Vander Kooi, Finance Director; John Light, Administrator; Katrina Harwood, Public Health Officer; Mike Parille, Facilities Superintendent; Shanna Sanders, Deputy Corp. Counsel; Lisa Tollefson, County Clerk; Michelle Roettger, County Treasurer; James Sandvig, IT Director; Sarah Holford, IT Business Supervisor.

Others Present: Supervisors Tillman, Bostwick, Bobzien and Boehlke; Chuck Flynn; Andrea Jansen from Baker Tilley.

Approve Agenda: Supervisor Wilson moved approval of the agenda as presented, second by Supervisor Ringhand. ADOPTED.

Citizen Participation, Communications and Announcements: Supervisor Tillman noted corrections to August 14th 2025, minutes, correcting the location to the Jury Deliberation room on 4th floor, and adding herself to the others present.

Approval of Minutes:

August 14, 2025 Minutes: Supervisor Wilson moved to approve August 14, 2025 minutes with suggested corrects, second by Supervisor Towns. Supervisor Tillman recommended changes to the minutes during public comment to correct location and add herself to those who attended.

ADOPTED as amended.

August 28, 2025 Minutes: Supervisor Wilson moved to approve August 28, 2025 minutes, second by Supervisor Towns. ADOPTED.

Approval of Transfers: None.

Review of Payments:

August Payments: The committee reviewed the presented payments.

Payments over \$10,000: The committee reviewed the presented payments.

Committee Review and Approval of Per Meeting Allowances: Supervisor Wilson moved to approval of per meeting allowances in the amount of \$11,381.89, second by Supervisor Ringhand. ADOPTED.

Review and Approval of Resolutions:

Amending the 2025 Human Services Department Budget to Accept ARPA Funds for Adult Protective Services: Supervisor Towns moved approval of the above resolution, second by Supervisor Ringhand. ADOPTED.

Amending the 2025 Human Services Department Budget to Accept the Brain Health Resource Distribution Grant: Supervisor Ringhand moved approval of the above resolution, second by Supervisor Wilson. ADOPTED.

Accepting Advancing a Healthier Wisconsin Subcontract Grant Funds and Amending the 2025 Rock County Public Health Department Budget: Supervisor Wilson moved approval of the above resolution, second by Supervisor Ringhand. ADOPTED.

Accepting Donations and Reallocation of Remaining POROS Plan Funds for Rock River Heritage County Park Master Plan: Supervisor Ringhand moved approval of the above resolution, second by Supervisor Towns. ADOPTED.

Recognizing Kathleen Holford: Supervisor Ringhand moved approval of the above resolution, second by Supervisor Wilson. ADOPTED.

Review, Discussion and Possible Action:

Review and Comments on the FY 2024 Audit - Baker Tilly US, LLP: Andrea Jansen from Baker Tilley presented the county's audit report and financial statements, noting they were able to issue an unmodified opinion or clean opinion, the highest level of assurance they can give. Andrea described changes in accounting standards, including Gatsby 100 and 101, which affected how certain liabilities were calculated. The general fund balance decreased by about \$400,000, with unassigned fund balance at \$28 million, below the policy range but relatively healthy compared to general fund expenditures. The county's general obligation debt outstanding was approximately \$138.8 million, growing over the past 2 years, which doesn't raise any big concerns, as the county had big projects scheduled. Concerns were raised about the timeliness and accuracy of reporting from Rock Haven and the Highway Capital. Noting those departments had some foundational accounting issues or control

issues for the committee to make informed decisions, recommending some additional controls and providing additional oversight for Rock Haven and Highway departments. Andrea commended Kristin and the County staff on how they made some significant strides in terms of preparation and cleanup of the information submitted. Supervisor Wilson requested a breakdown of what contributed to the non-spendable fund balance increasing significantly due to advances to the highway fund and motor pool, which were recommended to be reclassified from short-term to long-term due to repayment concerns. Supervisor Schwarz questioned why the highway fund was reporting a loss for the last 4 years, but it was only now reported this year. Andrea mentioned there was some cleanup in the interfunds which made it more apparent that there were some timing issues on repayment that needed to be addressed.

Review and Discussion Regarding 2026 Staff Compensation: The discussion focused on concerns about cost of living adjustments disproportionately affecting employees at different salary levels, particularly regarding health insurance changes from 1% to 6% in 2024. Supervisor Wilson, along with the help of Supervisor Tillman and Schwarz are proposing a \$1 uniform increase across all salary steps instead of a 3% cost of living adjustment, which would cost approximately \$2.79 million compared to \$2.65 million for the 3% option. This approach would provide larger percentage increases for lower-paid employees while maintaining simplicity in calculations, with bottom-scale employees receiving approximately 6% increases. The committee agreed that this approach could help address hiring challenges and reduce the financial burden of health insurance costs for employees. County Administrator John Light mentioned the option to present this as an appeal due to the time restraints with the budget being presented at the end of the month. Supervisor Towns raised the concern of bringing this as an appeal that the money would have to be taken from somewhere else, which could be a heavier ask. The committee recommended presenting the proposal to the County Board.

Next meeting date and time: Thursday, September 25, 2025 Time - TBD

Adjournment: Supervisor Towns moved adjournment at 10:19 AM, second by Supervisor Ringhand. ADOPTED.

Respectfully submitted,

Andrea Wolf
Administrative Professional III

NOT OFFICIAL UNTIL APPROVED BY COMMITTEE.