

**Finance Committee Regular Meeting**  
Minutes of the August 11, 2015

Dodge County Finance Committee Chairman, Dave Frohling called the Finance Committee meeting to order at 9:00 a.m. on Tuesday, August 11, 2015 in Room H & I – Auditorium of the Administration Building. Chairman Frohling took roll and the following members were present: Frohling, Schaefer, Adelmeyer, Gohr and Uttke.

Also present: County Board Chairman Russ Kottke, Mielke, Kolp, Hilker, Scott Smith, Ruth Otto, Dale Schmidt, Dr. Roy Eenigenburg, Alyssa Schultz, Karen Gibson, John Veling, Janet Wimmer, Bill Wiley, Brian Field, Jane Hooper, Russ Freber, Lifke and rural library representatives Candy Graulich, Geri Feucht, and Elizabeth Daniels.

Candy Graulich, representative from Hustisford Community Library appear for Public Comment requesting County Board consideration for increasing reimbursement for more than 70% of cost. Grolick explained the difficulty of the library system supporting the needs of their residence at the 70% reimbursement rate.

Julie Kolp, Finance Director certified the public notice given for this meeting complies with the requirements of Wisconsin's open meetings law.

Motion by Gohr and 2<sup>nd</sup> Schaefer to allow the chair to deviate from the agenda at his discretion. Motion carried with unanimous approval.

Motion by Uttke and 2<sup>nd</sup> by Adelmeyer to approve July 14, 2015 regular committee meeting minutes as presented. Motion carried with unanimous approval.

Resolution No. 15-\_\_\_\_ – Staff Prescriber – Psychiatric Nurse Practitioner. The Fiscal Note set forth in Resolution No. 15-\_\_\_\_\_ was presented to the Finance Committee for its review and approval. The Fiscal Note sets forth a Fiscal Impact in the amount of \$0 on 2015's adopted Budget. Janet Wimmer Human Services and Health (HHS) Director introduce psychiatrist Dr. Roy Eenigenburg to committee members. According to Dr. Roy, the number of cases have been increasing throughout the years and Clinical Services has been contracting these services to help meet the county needs. With the addition of Dr. Schupp in August and the addition of an Advanced Practice Nurse Practitioner specializing in psychiatry, Dodge County would have a full continuum of psychiatric services. Reimbursement rates for a hired position or contract position would be the same. Motion by Uttke and 2<sup>nd</sup> by Adelmeyer to approve the Fiscal Note as presented and authorize and direct Finance Committee's Chairman to sign the Fiscal Note and send Resolution No. 15-\_\_\_\_\_ to the County Clerk. Motion carried with unanimous approval.

Resolution No. 15-29 – Human Services and Health Software Replacement. The Fiscal Note set forth in Resolution No. 15-29 was presented to the Finance Committee for its review and approval. The Fiscal Note sets forth a Fiscal Impact in the amount of \$194,212 on 2015's adopted Budget. According to Ruth Otto, Information Technology Director, the current software isn't Health Insurance Portability and Accountability Act (HIPAA) compliant. It also has numerous billing issues. A request for proposal (RFP) was issued and three responses were received. MyEvolv software was the best option and will address Health and Human Services (HHS) needs. Motion by Gohr and 2<sup>nd</sup> by Uttke to approve the Fiscal Note as presented and authorize and direct Finance Committee's Chairman to sign the Fiscal Note and send Resolution No. 15-29 to the County Clerk. Motion carried with unanimous approval.

**Finance Committee Regular Meeting**  
Minutes of the August 11, 2015

Resolution No. 15-30 Evidence Storage and Impound Building. The Fiscal Note set forth in Resolution No. 15-30 was presented to the Finance Committee for its review and approval. The Fiscal Note sets forth a Fiscal Impact in the amount of \$12,884 on 2015's adopted Budget. Scott Smith, Chief Deputy appeared before committee members to present information on the evidence storage and impound building. According to Smith, the Sheriff's Department lost secured evidence storage space with the sale of the Fox Lake facility. Maas Brothers was contracted to provide consulting services for the building construction project. The initial RFP was for concreting a portion of the building. The cost for the building and to concrete a portion of it will exceed the budgeted Sales Tax receipt by \$12,884. Walter's Buildings was awarded the bid at \$144,966. Motion by Schaefer and 2<sup>nd</sup> by Uttke to approve the Fiscal Note as presented and authorize and direct Finance Committee's Chairman to sign the Fiscal Note and send Resolution No. 15-30 to the County Clerk. Motion carried 4 to 1. Gohr opposed.

Resolution No. 15-28 – Henry Dodge Office Building Chiller Removal and Replacement. The Fiscal Note set forth in Resolution No. 15-28 was presented to the Finance Committee for its review and approval. The Fiscal Note sets forth a Fiscal Impact in the amount of \$0 on 2015's Budget. Jim Mielke, Administrator appeared before committee members to present the information. According to Mielke, the project was budgeted and is expected to come in under budget. Motion by Uttke and 2<sup>nd</sup> by Adelmeyer to approve the Fiscal Note as presented and authorize and direct Finance Committee's Chairman to sign the Fiscal Note and send Resolution No. 15-28 to the County Clerk. Motion carried with unanimous approval.

Resolution No. 15-\_\_\_\_ Capital Project Funds Transfer. Motion by Uttke and 2<sup>nd</sup> by Schaefer to approve the transfer of \$239,345 from the Capital Project Fund to Business Unit (BU) 100.3429 – Unassigned General Fund. Motion carried with unanimous approval.

The Finance Committee was given updates from departments under their jurisdiction. Karen Gibson, County Clerk reported that BU 1201 - Clerk is on target. BU 1204 - Elections is under budget and no other elections are anticipated for 2015. BU 1217 – Maps & Plat Books is close to budget and BU 1261 – Historical Societies is under budget due to one historical society not claiming reimbursement.

John Veling, Central Services reported BU 1501 – Reproduction Services and BU 1505 – Mail Services are close to budget. Government printing is under but 60% comes in the 2<sup>nd</sup> half of the year with tax envelopes and folding for municipalities. Expenditures should be under for both BUs.

Mielke reported BU 5302 – Veteran Service Office administrative secretary position was split with Land Conservation and the savings should offset the retirement payout for the prior department head.

Patti Hilker, Treasurer reported the Treasurer's budget is doing well overall. There have been some land sales that have been covering the amount of overdue taxes and conservative scheduling has helped with keeping costs down.

Julie Kolp, Finance Director reported that BU 1301 – Finance may be over budget at year end depending on staffing needs for addressing Kronos implementation concerns.

**Finance Committee Regular Meeting**  
Minutes of the August 11, 2015

The County Treasurer provided committee members copies of June 2015's report of working cash account and July 2015 county investment holdings for review. Hilker reported that a Certificate of Deposit was cashed in at Landmark Credit Union and is currently in the General Fund. It will be reinvested at a later date.

The monthly county and July state sales tax remittance reports were reviewed. July 2015's remittance for May was \$524,613 compared to \$589,725 from the same period in 2014. The fiscal year remittance to date is \$3,198,463 compared to \$3,278,817 the same time period in 2014.

Kolp reported an Internal Revenue Service penalty for failure to file withholding tax in a timely manner. This was a result of taxing Sheriff's Departments Uniform Allowance in a pay period following issuance of the Uniform Allowance checks. The information was included on the employee's W-2, however the information wasn't amended on Form 941. The penalty was 10% of withholding failure resulting in a \$1,130 cost to the county.

Mielke reported on the Library reimbursement rate. Historically, the county has complied with the 70% minimum required by State Statute. The county reimbursement is strictly tax levy dollars and reimbursement is based on costs of circulation for non-community funded libraries. In 2016, Jefferson County will be dropping out of the county library system used by Dodge County leaving 2 counties to share the costs. The costs are expected to increase so library directors and boards are requesting the reimbursement amount to be increased. Mielke stated a 5% increase for 2016 would increase the levy \$13,000 with a 100% reimbursement rate increasing the levy \$165,000.

Mielke updated committee members on some of the Capital Improvement Projects (CIP) requests that have been submitted for 2016. He suggested a special meeting to discuss the 2016 – 2020 CIP. The meeting would be for department heads to present their CIP request to the committee and allow the committee to ask questions. A Special Finance Committee meeting was set for Wednesday, September 2, 2015 at 9:00 a.m.

Scott Smith, Deputy Sheriff updated committee members on the jail security system upgrade. According to Smith, after further analysis the actual costs to upgrade the security system would be higher than originally quoted. The current system is 15 years old and parts are becoming obsolete. There are risks with the current system that create security issues and inefficiencies. The new bid includes an increase in the number of cameras and camera views for both employee and inmate safety and liability concerns. Both the Law Enforcement and Building Committees suggested consideration in completing the entire upgrade at once opposed to phases. The bid was submitted for both a single and dual phase process. An alternate bid will be considered for the J Pod. Smith is concerned the J Pod will eventually fail State inspection for Federal inmates.

Kolp presented the preliminary Equalized Valuation report. According to Kolp, the preliminary Net New Construction estimate will allow the 2016 levy to increase by \$258,510, however the Tax Incremental Districts (TID) calculation is still pending.

Mielke reported on the wage and benefit impact to 2016's budget. According to Mielke, the numbers are heavily dependent on Health Insurance rates. The budget was prepared at 9% for

**Finance Committee Regular Meeting**  
Minutes of the August 11, 2015

current participation but that percentage could increase. Budget increase due to wages is around \$1 million with total wage and benefit increases at \$1.6 - \$1.8 million.

Kolp reported on the material weakness cited by the auditors for Clearview at July's Finance Committee meeting. Kolp stated the weaknesses were reported in the Management Letter and as of the meeting date, she hadn't received a response from Clearview regarding actions taken. Kolp stated the weaknesses concerned both accounting principles and internal controls for documentation, procedures and verification. An update will be presented to the committee each month until resolved.


Bill Wiley, Clearview Director of Financial Services appeared before committee members to present a template document to address the auditor's concerns. Wiley anticipates to have the material weaknesses and concerns addressed by September's Finance Committee meeting.

Kolp gave an update on the Kronos project. Most of the modules are complete. The county is preparing to move to KGS which is Kronos customer support following project completion. Payroll, Human Resources, Timekeeper, Telestaff and Advance Scheduler are in operation with Performance Evaluations, Activities and Compensation outstanding.

Mielke reported the operations review by Baker Tilly is on track. Baker Tilly will present the results at the October 22, 2015 County Board meeting.

A Special Finance Committee meeting to address the 2016 – 2020 CIP is scheduled for Wednesday, September 2, 2015 at 9:00 in Room H & I - Auditorium on the 1<sup>st</sup> floor of the Dodge County Administration Building. The next regular meeting is scheduled for Tuesday September 8, 2015 at 10:00 a.m. in Room H & I - Auditorium on the 1<sup>st</sup> floor of the Dodge County Administration Building.

With no other business on the agenda, Chairman Frohling declared the meeting adjourned at 11:15 a.m.



Gerald Adelmeyer,

Secretary