

## MEETING OF THE DODGE COUNTY FINANCE COMMITTEE

September 11, 2018, 8:00 A.M.

FIRST FLOOR AUDITORIUM – ROOMS H and I

DODGE COUNTY ADMINISTRATION BUILDING, JUNEAU WI 53039

The meeting was called to order by Dodge County Finance Committee Chairman, Dave Frohling, at 8:00 a.m.

Members present from the Finance Committee: Benter, Caine, Frohling, Guckenberger, and Schaefer.

Member(s) absent from the Finance Committee: None.

Others present: Finance Director Julie Kolp; Deputy County Clerk Christine Kjornes; Dodge County Human Services and Health Department Director Becky Bell; Human Services and Health Department Fiscal Support Services Division Manager Monica Hooper; Dodge County Corporation Counsel Kimberly Nass; Dodge County Clerk Karen Gibson; Human Resources Director Sarah Hinze; Physical Facilities Director Russ Freber; ERP Project Director Ross Winklbauer; County Board Supervisor Joseph Marsik, County Board Supervisor Dennis R. Schmidt; County Board Supervisor Jeff Berres; County Board Supervisor Kira Sheahan-Malloy; County Board Chairman Russell Kottke; and Watertown Daily Times Reporter Ed Zagorski.

The following Non-Committee Member County Board Supervisors requested payment for attending the meeting: Marsik, Schmidt, and Sheahan-Malloy.

There was no public comment.

Motion by Caine, seconded by Benter to approve the August 14, 2018 minutes, as presented. Motion carried.

ERP Project Director Ross Winklbauer provided an update on the ERP Project:

- Chart of Accounts (COA) has been reviewed with departments;
- Data can be converted into Tyler Munis, and will begin in December of 2018;
- The September 2018 and October 2018 schedules have changed due to a staff change at Tyler Munis, and Dodge County will now be working with Sidney Woods;
- The ERP kickoff meeting was held on March 8, 2018, and the go live date is scheduled for May 29, 2019;
- Segment number scheme for departments was included in the packet materials;
- Dashboard Administration Testing for the Information Technology Department that was scheduled on September 19, 2018 was cancelled and will be rescheduled.

A Resolution Authorizing Dodge County's Participation in an Intergovernmental Agreement for Joint Purchase of Health Insurance. The Resolution was presented to the Finance Committee for its review and approval. Human Resources Director Sarah Hinze reported that the Resolution mimics the Resolution that Jefferson County will be presenting to their County Board of Supervisors at their September 11, 2018 meeting. Ms. Hinze explained that some reasons why an intergovernmental agreement was chosen instead of a consortium is that an intergovernmental agreement is more flexible, does not require bylaws, and Dean Health did not require a formation of a consortium. Ms. Nass reported that the Resolution includes the municipalities that are cooperating with Dodge County in the intergovernmental agreement, but these municipalities are

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not required to sign an agreement. Supervisor Marsik commented that the consortium was a more involved document. Motion by Benter, seconded by Schaefer to approve and forward to the County Board for consideration at its September 18, 2018 meeting, a Resolution to Authorizing Dodge County's Participation in an Intergovernmental Agreement for Joint Purchase of Health Insurance. Motion carried.

A Resolution Authorizing Dodge County to Enter into a Multi-Year Contract with Dean Care for Health Insurance. There was no Committee discussion on this Resolution. Motion by Caine, seconded by Benter to approve and forward to the County Board for consideration at its September 18, 2018 meeting, a Resolution Authorizing Dodge County to Enter into a Multi-Year Contract with Dean Care for Health Insurance. Motion carried.

A Resolution to Withdraw as a County Employer participant in the Wisconsin Public Employers Group Health Insurance Program of the State of Wisconsin Group Insurance Board, as of January 1, 2019. The Resolution was presented to the Finance Committee for its review and approval. There was no Committee discussion on this Resolution. Motion by Benter, seconded by Caine to approve and forward to the County Board for consideration at its September 18, 2018 meeting, a Resolution to Withdraw as a County Employer participant in the Wisconsin Public Employers Group Health Insurance Program of the State of Wisconsin Group Insurance Board, as of January 1, 2019. Motion carried.

Supervisor Frohling reported that the Resolution to Abolish the position of Counselor I, II, III – AODA and Create the Position of Psychiatric Therapist II – Outpatient has been postponed until the October 2018 Human Services and Health Board meeting, and no action is needed by the Finance Committee at this time.

Finance Director Julie Kolp provided an oral report to the Committee that Physical Facilities Director Russ Freber has requested the use of Jail Improvement funds for the purpose of purchasing countertops for the Dodge County Detention Facility. Ms. Kolp reported that a proposal has been received which was included in the packet materials, and jail improvement funds are available. Motion by Schaefer, seconded by Caine to authorize the use of Jail Improvement Funds for the purchase of countertops for the Dodge County Detention Facility, and authorize the payment of vouchers. Motion carried.

Ms. Monica Hooper reported on Client Billing and Collection. Ms. Monica Hooper reported the following:

- Human Services and Health Department continues to work with the Joxel Group on testing;
- July 2018 billing run has been completed, and the August 2018 billing run and self-pay statements will be worked on this month.

Ms. Kolp provided an update on the Internal Revenue Service (IRS) penalty. Ms. Kolp reported that Dodge County has recently reached out to Zetley Law Office, and since reaching out to them, Dodge County has received a letter from the IRS stating that money is still owed. Ms. Kolp further reported that it has been requested by Zetley Law Office that Dodge County does

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not pay the outstanding balance. Supervisor Sheahan-Malloy asked for the amount of the outstanding balance. Ms. Kolp commented that she does not have the exact amount owed, but would provide this amount to Supervisor Sheahan-Malloy.

Ms. Kolp commented that she believes the US Bank implementation is going well.

There was no discussion on the Statement of the Dodge County Treasurer, County Investments, or the County Sales and Use Tax Report.

Ms. Kolp provided an oral report to the Committee regarding the County Schedule of Expenditures of Federal and State Awards. Ms. Kolp reported that a new format of reporting only expenditures was proposed several years ago, and Dodge County has now implemented this format. Ms. Kolp provided a handout entitled *Dodge County Schedule of Federal and State Awards, Allowable Expenditures*. Ms. Kolp reviewed the handout and this handout includes a comparison of federal and state awards from the years 2012-2017. Ms. Kolp reported that the total federal awards for the year 2017 was \$5,257,840, and the total state awards for the year 2017 was \$5,786,166. Ms. Kolp further reported that there was no similar findings or new findings in the year 2017.

The Committee reviewed the following Intra-Department Fund Transfer Requests and Unbudgeted/Excess Revenue Appropriation Requests:

- Private Well Testing – Land and Water Conservation Department;
- Other Facilities – Human Services and Health Department;
- Crisis Revenue – Human Services and Health Department;
- Reservation Fees – Land Resources and Parks Department;
- New Account Number – Human Services and Health Department;
- New Account Number – Human Services and Health Department;
- Change Maker Health Grant – Human Services and Health Department;
- Roof Repairs – Physical Facilities Department. Supervisor Guckenberger asked what building the roof repairs occurred on. Ms. Kolp answered the Dodge County Justice Facility. Supervisor Schmidt commented that the roof repair was to fix a leak in the locker room.

There was no discussion on the Dodge County Vouchers \$10,000 or More Report.

Ms. Kolp provided an oral report to the Committee regarding a Resolution Adopting the Capital Improvement Program for 2019-2023. The Resolution was presented to the Finance Committee for its review and approval. Ms. Kolp reported that the Capital Improvement spreadsheet will accompany the Resolution, but was not included in the packet materials. Motion by Caine, seconded by Schaefer to approve the Resolution as presented, and forward to the County Clerk. Motion carried

Ms. Kolp provided an oral report to the Committee regarding a Resolution Adopting the Financial Plan for the 2019 Dodge County Budget. Ms. Kolp reported that on Friday, September

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7, 2018, the levy limit worksheet was released, and after meeting with Corporation Counsel Kimberly Nass to review the worksheet, it was determined that an adjustment needs to be made to cover a shortfall. Ms. Kolp reviewed the following documents that were distributed at the start of the meeting: *2018 Levy Limit Worksheet for Payable 2019*; and *2018 County Levy Limit Worksheet*.

- The Total Net County Levy Adopted in 2018 was **\$33,840,280**;
- The Required Other Taxes, which includes Charitable and Penal; Library; and County Bridge Aid was **\$929,452**;
- \$929,452 is reduced from the Total Net County Levy to equal the Actual County Levy amount of **\$32,910,829**;
- The Actual County Levy amount of **\$32,910,829** plus the Net New Construction 2018 of **\$361,361** equals **\$33,272,190**, which is the Total Net County Levy 2018 Payable 2019;
- Allowed to add a revenue (Personal Property Aid) in the amount of **\$353,196** to reduce the 2018 Payable 2019 Allowable Levy amount to **\$32,918,993**;
- The prior year's allowable unused levy amount is **\$101,716**, and Dodge County can use this amount if a Resolution is passed by 2/3 vote of the County Board;
- The adjusted Proposed 2019 Levy amount is **\$33,763,562.90**;
- The required additional amount needed to adopt the 2019 Budget is **\$168,510.00**;

The Committee continued with a discussion on the best option to cover the shortfall in the amount of \$168,510.00. It was a consensus of the Committee to direct Ms. Nass to draft a Resolution to use the prior year's allowable unused levy in the amount of \$101,716 to go towards covering the shortfall, and bring back the draft Resolution to the October 2018 Finance Committee meeting for discussion. Motion by Caine, seconded by Schaefer to approve the Resolution to Adopt the Financial Plan for the 2019 Dodge County Budget, and authorize Finance Director Julie Kolp to use Unassigned General Funds in 2019 in an amount not to exceed \$2,100,000 to balance the budget. Motion carried.

The Committee continued with a discussion on Resolution 18-38 Authorizing a General Fund Transfer for Courtroom Audio/Visual Technology Consulting and Design Services. The Fiscal Note set forth in the Resolution was presented to the Finance Committee for its review and approval. The Fiscal Note sets forth a Fiscal Impact in the amount of \$70,000. Ms. Kolp reported that it is a responsibility of the Finance Committee to sign a Resolution when General Fund monies are used. Motion by Guckenberger, seconded by Schaefer to approve the Fiscal Note as presented, authorize the Finance Committee's Chairman to sign the Fiscal Note, approve and forward the Resolution to the County Board for consideration at its September 18, 2018 meeting. Motion carried.

Supervisor Guckenberger stated that he has contacted County Administrator Jim Mielke by email regarding a request to evaluate the Dodge County Sheriff's Office Budget. Supervisor Guckenberger reviewed information he compiled from the Jefferson County Sheriff's Office and compared the information to the Dodge County Sheriff's Office. County Board Chairman Russell Kottke commented that he has spoken to Mr. Mielke, and the recommendation is to hire

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a private consultant to conduct an audit of the Sheriff's Office. Mr. Kottke further commented that this request will be presented to the Executive Committee for discussion.

Special Mini Budget Presentations meetings are scheduled on Wednesday, September 26, 2018, and Thursday, September 27, 2018, at 4:00 p.m., in the Auditorium, located on the first floor of the Administration Building.

The next regular meeting is scheduled for Tuesday, October 9, 2018, at 8:00 a.m., in the Auditorium, located on the first floor of the Administration Building.

With no other business on the agenda, Chairman Frohling declared the meeting adjourned at 9:45 a.m.



Ed Benter,  
Secretary

**Disclaimer: The above minutes may be approved, amended or corrected at the next committee meeting.**