

JOINT MEETING OF THE DODGE COUNTY FINANCE COMMITTEE AND THE JUDICIAL AND PUBLIC PROTECTION COMMITTEE

February 8, 2019, 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: Caine, Frohling, Guckenberger, and Schaefer.

Member(s) absent from the Finance Committee: Benter (Excused).

Others present: Finance Director Julie Kolp; County Administrator Jim Mielke; Deputy County Clerk Christine Kjornes; Corporation Counsel Kimberly Nass; Physical Facilities Director Russ Freber; Information Technology Director Justin Reynolds; Dodge County Clerk of Circuit Court Lynn Hron; District Attorney Managing Attorney Robert Barrington; Human Services and Health Department Director Becky Bell; Human Services and Health Department Fiscal Support Services Division Manager Monica Hooper; Human Resources Director Sarah Hinze; Dodge County Clerk Karen Gibson; Dodge County Deputy Sheriff Scott Mittelstadt; Clearview Executive Director Deanna Wilson; Clearview Director of Financial Services Bill Wiley; ERP Project Director Ross Winklbauer; Dodge County Treasurer Patti Hilker; Land Resources and Parks Director Bill Ehlenbeck; County Board Chairman Russell Kottke; County Board Supervisor MaryAnn Miller; County Board Supervisor Eugene Wurtz; County Board Supervisor Larry Schraufnagel; County Board Supervisor Thomas Nickel; County Board Supervisor Donna Maly; County Board Supervisor Joe Marsik; County Board Supervisor Dennis Schmidt; County Board Supervisor Kira Sheahan-Malloy; County Board Supervisor Jeff Schmitt; Beaver Dam Daily Citizen Reporter Ken Thomas; Watertown Daily Times Reporter Ed Zagorski; and WBEV Radio Reporter Kevin Haugen.

Supervisor Frohling announced that a sign-in sheet was being distributed, and any Non-Committee Member County Board Supervisor can indicate on the sign-in sheet if requesting payment for attending the meeting – Donna Maly; Joe Marsik; Dennis Schmidt; Jeff Schmitt; and Kira Sheahan-Malloy.

There was no public comment.

Motion by Caine, seconded by Schaefer to approve the January 14, 2019 minutes, as presented. Motion carried.

The joint Finance Committee and Judicial and Public Protection Committee meeting was called to order by Judicial and Public Protection Committee Chair, MaryAnn Miller, at 8:02 a.m.

Members present from the Judicial and Public Protection Committee: Miller, Nickels, Schraufnagel, and Wurtz.

Member(s) absent from the Judicial and Public Protection Committee: Hilbert (Excused).

Supervisor Frohling reported that the discussion on the Resolution Authorizing a General Fund Transfer for the Sheriff's Office Revenue Shortfall will be limited to how the shortfall will be

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funded. The Fiscal Note set forth in the Resolution was presented to the Finance Committee for review and approval. The Fiscal Note sets forth a Budget Impact in the amount of \$496,597. Finance Director Julie Kolp reported that the packet materials included a lengthy document entitled *Dodge County, Wisconsin, Revenue and Expenditure Report, For Sheriff Office Business Units, For the Twelve Months Ending December 31, 2018*, and this document has since been updated. Ms. Kolp further reported that each Business Unit is reviewed and analyzed to determine if funds need to be returned or carried over to the next year. Ms. Kolp reported that as of February 5, 2019, the shortfall amount is \$496,597. Ms. Kolp further reported that she and County Administrator Jim Mielke consulted with Johnson Block regarding the shortfall, and it was recommended by Johnson Block to document the deficit, in the amount of \$496,597, in the general ledger to comply with Wisconsin State Statutes. Supervisor Guckenberger voiced his concerns with the urgency with covering the shortfall, and why does the shortfall have to come from the General Fund. Corporation Counsel Kimberly Nass commented that from a timing standpoint, adjustments and carry overs are typically a February County Board action, to close the previous year's financial statements. Supervisor Frohling commented that historical data will be analyzed in the future, but currently we need to address this shortfall. Supervisor Guckenberger asked what other sources the County has to fund the shortfall. Ms. Nass responded that the options would be the General Fund, Borrowing, or the use of Sales Tax, but borrowing or sales tax are not a preferred method. Supervisor Frohling commented that it would cost more to borrow than take from the General Fund. Ms. Kolp provided a power point of the analysis of the General Fund as of January 2019. Ms. Kolp commented that it is anticipated that what is being returned to the General Fund is more than what is applied. Motion by Finance Committee Member Caine, seconded by Finance Committee Member Schaefer to approve the Budget Impact in the amount of \$496,597, authorize and direct the Finance Committee's Chairman to sign the Fiscal Note, and forward the Resolution to the County Board for consideration at the February 19, 2019 meeting. Motion carried 3-1. Guckenberger opposed.

Motion by Nickel, seconded by Schraufnagel to adjourn the Judicial and Public Protection Committee meeting. Motion carried. The joint meeting adjourned at 8:30 a.m.

The Finance Committee meeting continued with the rest of their agenda items.

Human Services and Health Department Fiscal Support Services Division Manager Monica Hooper provided an oral report to the Committee regarding a Resolution Authorizing the Purchase of a new 2019 Starcraft Bus. The Fiscal Note set forth in the Resolution was presented to the Finance Committee for review and approval. The Fiscal Note sets forth a Budget Impact in the amount of \$0. Ms. Monica Hooper reported that the Resolution is being presented to the Finance Committee because it is a purchase of more than \$50,000. Ms. Monica Hooper further reported that the purchase of the new 2019 Starcraft Bus, in the amount of \$56,872, is to replace the mini-bus that was deemed a total loss in an accident that occurred on or about September 6, 2018. Supervisor Frohling reported that the purchase is not included in the 2019 Human

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Services and Health Department Budget, but is fully funded by Dodge County's insurance carrier. Motion by Guckenberger, seconded by Caine to approve the Budget Impact in the amount of \$0, authorize and direct the Finance Committee's Chairman to sign the Fiscal Note, and forward the Resolution to the County Clerk. Motion carried.

Land Resources and Parks Director Bill Ehlenbeck provided an oral report to the Committee regarding a Resolution Authorizing the Purchase of a Tractor with Accessories. The Fiscal Note set forth in the Resolution was presented to the Finance Committee for review and approval. The Fiscal Note sets forth a Budget Impact in the amount of \$0. Mr. Ehlenbeck reported that the Resolution is being presented to the Finance Committee because it is a purchase of more than \$50,000. Mr. Ehlenbeck further reported the current tractor is aged, and is not capable of maintaining the shoulders of the trails properly. Mr. Ehlenbeck stated that the purchase is included in the 2019 Land Resources and Parks Budget. Motion by Caine, seconded by Guckenberger to approve the Budget Impact in the amount of \$0, authorize and direct the Finance Committee's Chairman to sign the Fiscal Note, and forward the Resolution to the County Clerk. Motion carried.

Ms. Kolp provided an oral report to the Committee regarding a Resolution for a General Fund Transfer and to Abolish the Central Services Department. The Fiscal Note set forth in the Resolution was presented to the Finance Committee for review and approval. The Fiscal Note sets forth a Budget Impact in the amount of \$33,739 (General Fund to cover 2018 shortfall). Ms. Kolp reported that the Resolution is to abolish the Central Services Department, and finalize the 2018 Central Services Budget with a General Fund Transfer to cover the shortfall in the amount of \$33,739. Motion by Schaefer, seconded by Caine to approve the Budget Impact in the amount of \$33,739 (General Fund to cover 2018 shortfall), authorize and direct the Finance Committee's Chairman to sign the Fiscal Note, and forward the Resolution to the County Board for consideration at the February 19, 2019 meeting. Motion carried.

Clearview Director of Financial Services Bill Wiley provided an oral report to the Committee regarding a Resolution amending the Clearview 2018 Dodge County Budget. The Fiscal Note set forth in the Resolution was presented to the Finance Committee for review and approval. The Fiscal Note sets forth a Budget Impact in the amount of \$0. Mr. Wiley reported some areas saw more revenue than others, therefore, the Clearview 2018 Dodge County Budget needs to be adjusted to reflect the actual amount of revenue and expenses. Motion by Schaefer, seconded by Caine to approve the Budget Impact in the amount of \$0, authorize and direct the Finance Committee Chairman to sign the Fiscal Note, and forward the Resolution to the County Clerk. Motion carried.

Physical Facilities Director Russ Freber provided an oral report to the Committee regarding a Resolution to Authorize the Sheriff's Office HVAC Upgrade Project and Fund Project with Sales Tax. The Fiscal Note set forth in the Resolution was presented to the Finance Committee for review and approval. The Fiscal Note sets forth a Budget Impact in the amount of \$170,000. Mr. Freber reported that bids were received for the purchase and installation of a Heating, Ventilation, Air Conditioning (HVAC) system that had failed in the Sheriff's Office in

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November of 2018. Mr. Freber further reported that the total budget cost is \$170,000, which includes a contingency in the amount of \$18,725. The project will start in late April 2019-early May 2019, and will take at least three (3) weeks to complete. Motion by Guckenberger, seconded by Caine to approve the Budget Impact in the amount of \$170,000, authorize and direct the Finance Committee's Chairman to sign the Fiscal Note, and forward the Resolution to the County Board for consideration at the February 19, 2019 meeting. Motion carried.

Ms. Monica Hooper provided an oral report to the Committee regarding a Resolution to Carry Over Funds from Budget Year 2018 to Budget Year 2019 in the Dodge County Human Services and Health Department, for a different purpose. The Fiscal Note set forth in the Resolution was presented to the Finance Committee for review and approval. The Fiscal Note sets forth a Budget Impact in the amount of \$171,000. Ms. Monica Hooper reported that the Human Services and Health Department is requesting to carry over unexpended funds, for a different purpose, in the amount of \$171,000, to cover costs of continued child residential placement. Ms. Monica Hooper further reported that it was anticipated that a youth in placement was to be released, but the placement has been extended through the year 2019. Motion by Schaefer, seconded by Frohling to approve the Budget Impact in the amount of \$171,000, for a different purpose, authorize and direct the Finance Committee Chairman to sign the Fiscal Note, and forward the Resolution to the County Clerk. Motion carried.

Mr. Freber provided an oral report to the Committee regarding a Resolution to Carry Over Funds from Budget Year 2018 to Budget Year 2019 in the Dodge County Physical Facilities Department, for a different purpose. The Fiscal Note set forth in the Resolution was presented to the Finance Committee for review and approval. The Fiscal Note sets forth a Budget Impact in the amount of \$71,000. Mr. Freber reported that the Dodge County Physical Facilities Department is requesting to carry over unexpended funds, for a different purpose, in the amount of \$71,000, for the following projects:

- Replacement of carpet at the Dodge County Justice Facility - \$12,000;
- Replacement of roofs at the Dodge County Sheriff's Office - \$25,000;
- Replacement of exterior doors at the Henry Dodge Office Building - \$12,000;
- Repair of sprinkler pipes at the Dodge County Sheriff's Office - \$22,000.

Mr. Freber further reported that carpet was budgeted in 2018, but was not installed, and the Physical Facilities Department had an employee quit, therefore, monies were available in wages. Motion by Caine, seconded by Guckenberger to approve the Budget Impact in the amount of \$71,000, for a different purpose, authorize and direct the Finance Committee Chairman to sign the Fiscal Note, and forward the Resolution to the County Clerk. Motion carried.

The Committee had a discussion on a Resolution to Carry Over Funds from Budget Year 2018 to Budget Year 2019, for the Same Purpose, from various County Departments. The Fiscal Note set forth in the Resolution was presented to the Finance Committee for review and approval. The Fiscal Note sets forth a Budget Impact in the amount of \$1,874,459. After Committee discussion, it was determined that the request by the Human Resources Department to carry over \$10,000, for Health Insurance Consultant Services, is to be used for a different purpose, not the same purpose, therefore, it will be removed from the Resolution. The amended Budget Impact is

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\$1,864,459. Ms. Nass will remove Number 3 - Dodge County Human Resources Department, from the Resolution, and provide a separate Resolution for the Human Resources Department to Carry Over Funds from Budget Year 2018 to Budget Year 2019, for a different purpose. The following County Departments are requesting carry over amounts, for the same purpose:

- District Attorney - \$6,500;
- Circuit Courts - \$38,287;
- Information Technology Department - \$1,567,000;
- Land and Water Conservation Department - \$7,725;
- Land Resources and Parks Department - \$147,842;
- Physical Facilities Department - \$15,000;
- Sheriff's Office - \$82,105.

Motion by Caine, seconded by Guckenberger to approve the Resolution, with the deletion of Number 3 - Dodge County Human Resources Department, approve the Budget Impact in the amount of \$1,864,459, authorize and direct the Finance Committee's Chairman to sign the Fiscal Note, and approve and forward the Resolution to the County Board for consideration at the February 19, 2019 meeting. Motion carried.

ERP Project Director Ross Winklbauer provided an oral update to the Committee regarding the ERP Project. Mr. Winklbauer reported that there are two (2) updates: End User and Processing Sessions. Mr. Winklbauer further reported the following:

- On February 6, 2019, the ERP Project Team met with Department Heads, and the Department Heads were provided spreadsheets to identify end users and their roles.
- There will be two (2) Processing Sessions. The first session will be for the ERP Core Team, and the session will be used to create user guides. The second session will be for the ERP Core Team, and the Power Users.
- The Power Users will have prerequisites to complete prior to attending the Power Sessions, and will be given homework to complete using the user guides.
- The ERP Project Publication provided in the packet materials included information on a Fixed Asset Policy Change.

Supervisor Guckenberger asked for an ERP status report. Mr. Winklbauer commented that Tyler Munis Financials Project Manager Lindsey Fulton provides the status report, but she was unable to provide an updated status report for today's meeting. Mr. Mielke commented the goal is to have Ms. Fulton provide updates at future Finance Committee meetings.

Dodge County Clerk Karen Gibson provided an oral report to the Committee regarding a Contingency Fund Transfer Request. Ms. Gibson reported that she is requesting a contingency fund transfer, in the amount of \$14,000.00, to cover the following: additional unbudgeted election costs from special elections for State Assembly District 42 that occurred in May and June of 2018; costs associated with the wireless modems in the election equipment; and additional costs for absentee envelopes. Ms. Gibson further reported her 2018 budget had a

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decrease in marriage license revenue. Motion by Caine, seconded by Schaefer to authorize the Contingency Fund Transfer request. Motion carried.

Supervisor Frohling reported there was information provided in the packet regarding Contingency Fund Transfer Requests to cover a shortfall in the 2018 County Board Budget in the amount of \$2,900, and in the 2018 County Library System Budget in the amount of \$1,663. There was no Committee discussion. Motion by Schaefer, seconded by Caine to approve the Contingency Fund Transfer requests. Motion carried.

Mr. Mielke provided an oral report to the Committee regarding the January 22, 2019 Fraud Presentation. Mr. Mielke reported that the Fraud Presentation was held at the Management Council Meeting on January 22, 2019, and was provided by Johnson Block, US Bank, and Dodge County Detective Mike Reissmann. Mr. Mielke further reported that the presentation was well received, and he thanked the outside agencies that provided the presentation.

Ms. Kolp provided an oral report to the Committee regarding the 2018 Financial Statement Audit. Ms. Kolp reported that preliminary fieldwork began on January 22, 2019, and the audit is intended to be finalized at the end of April 2019. Ms. Kolp further reported Form A will be filed with the State of Wisconsin, and a presentation by Johnson Block of the 2018 Financial Statement is tentatively scheduled for July of 2019. Ms. Kolp reported that there is a new Governmental Accounting Standards Board (GASB) Rule regarding the Post Retirement Benefit Program, and she is working with Ms. Nass on a contract for an actuary study to determine liability.

Mr. Freber provided an oral report to the Committee regarding the use of Jail Improvement Funds. Mr. Freber reported that the heat exchanger for the dishwasher, located at the Dodge County Detention Facility, froze and broke, during the extreme cold weather which occurred the week of January 28, 2019. Mr. Freber further reported that he is requesting the use of Jail Improvement Funds, in the amount of \$2,137.01, to cover the costs of replacing the heat exchanger. Motion by Caine, seconded by Schaefer to authorize the use of Jail Improvement Funds to cover the costs of replacing the heat exchanger, located at the Dodge County Detention Facility, and authorize the payment of vouchers. Motion carried.

Dodge County Chief Deputy Scott Mittelstadt provided an oral report to the Committee regarding the use of Jail Improvement Funds. Mr. Mittelstadt reported that a metal detector was originally intended to be installed at J-Pod, but since J-Pod closed, the metal detector will be installed in H-Pod, located in the Dodge County Detention Facility. Mr. Mittelstadt further reported the purchase of the metal detector is included in the Sheriff's Office 2019 budget. Supervisor Caine asked if bids were received. Mr. Mittelstadt responded he did not have that information. Motion by Schaefer, seconded by Caine to authorize the use of Jail Improvement Funds to purchase a metal detector from Metrasens, in the amount of \$11,495, and authorize the payment of vouchers. Motion carried.

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Ms. Kolp provided an oral report to the Committee regarding a preliminary 2018 Year-End Budget Summary. Ms. Kolp provided a document entitled *Preliminary 2018 Budget to Actual Analysis, Initial estimate of 2018 returns to General Fund*. Ms. Kolp reviewed the document. Ms. Kolp reported that the spreadsheet is based on preliminary figures, and shows the estimated amount to be returned to the General Fund will be \$2.7 million, and the Resolution Authorizing a General Fund Transfer for the Sheriff's Office Revenue Shortfall, and the Resolution to cover the shortfall in the 2018 Central Services Department Budget, will affect this amount. Supervisor Guckenberger asked why sales tax funds are being used, rather than monies returned to the General Fund, to fund the HVAC project at the Sheriff's Office. Supervisor Frohling responded that sales tax funds are used for capital items, and the replacement of the HVAC system is a capital item. Mr. Mielke thanked Ms. Kolp and her staff for the time and effort spent on developing the spreadsheet, and thanked the Department Heads for monitoring their budgets, and being fiscally responsible.

Ms. Kolp reported that the Intra-Department Fund Transfer Requests and Unbudgeted/Excess Revenue Appropriation Requests are for Committee review only. The Committee reviewed the following Intra-Department Fund Transfer Requests and Unbudgeted/Excess Revenue Appropriation Requests. There were no discussions on the following requests:

- i. Maintenance and Repair – Corrections Building - Physical Facilities
- ii. Maintenance and Repair – Corrections Building – Physical Facilities
- iii. Maintenance and Repair – Corrections Building – Physical Facilities
- iv. Contractual Services – Human Services and Health Department
- v. Changemaker Health Grant – Human Services and Health Department
- vi. Communicable Disease Control & Prevention Grant – Human Services and Health Department

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

There were no discussions on the Dodge County Vouchers \$10,000 and more Report.

The next regular meeting is scheduled for March 12, 2019, at 8:00 a.m., in Rooms H & I, located on the first floor of the Administration Building.

It was a consensus of the Committee to meet before the February 19, 2019 County Board meeting, to approve the Resolution to Carry over funds from Budget Year 2018 to Budget Year 2019 in the Dodge County Human Resources Department, for a different purpose.

With no other business on the agenda, Chairman Frohling declared the meeting adjourned at 9:03 a.m.

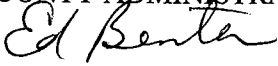
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Ed Benter,
Secretary



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