

SPECIAL MEETING OF THE DODGE COUNTY FINANCE COMMITTEE

Thursday September 26, 2019 at 8:00 a.m. in Room 1H & 1I Located on the ground Floor of the Dodge County Administration Building, 127 E. Oak Street, Juneau, Wisconsin.

Members Present: Frohling, Benter, Schaefer, and Guckenberger.

Excused: Caine

Others Present: County Board Chairman, Russ Kottke, County Administrator Jim Mielke, Dave Ehlinger, Monica Hooper, Becky Bell, PJ Schoebel, Lori Kurutz, Kurt Klomberg, Bob Barrington, Brian Field, Sarah Hinze, Bill Ehlenbeck, Amy Nehls, Russ Freber, Scott Mittelstadt, Justin Reynolds, Jeff Hoffman and Eileen Like.

Non-Member Supervisor Attendance: None

Public Comment – none

Dave Ehlinger, Finance Director explained the Tax Levy Limit worksheet. Prior year Charitable and Penal, Library and Bridge Aids are exempt from levy limits. Terminated TIDs (Tax incremental districts) and Net New Construction increase levy limits and Personal Property Aid decreases it. For 2020, Net New Construction is \$299,634, termination of two Juneau TIDs is \$131,159 and Personal Property Aid is \$344,129. There is a minor amount of \$749 for refunded or rescinded taxes that will increase the levy limit. Dodge County's allowable levy limit for 2020 is \$34,598,359. The current departmental budget request is \$918,014 over the levy limit.

Jim Mielke, County Administrator continued by addressing budgeted projects that could be covered under the Sales Tax policy but are currently included in levy amounts. The committee discussed projects that qualified and questioned the current Sales Tax Fund Balance. According to Ehlinger, January 1, 2019's balance was \$2.9 million. Expected remittances for 2019 are anticipated to be \$6.7 million. For 2020, remittances were budgeted at \$7.0 million even though Wisconsin Counties Association estimated \$7.3 million. Mielke stated the purpose of Sales Tax is to reduce levy amounts.

Sales Tax Fund Balance is estimated to remain \$2.9 at end of 2019. If \$1 million is used to balance the 2020 budget, roughly \$1 million will remain in the fund balance. Committee members discussed items within the current budget requests that could be funded by sales tax according to the policy but Ehlinger suggested applying the amount needed without identifying specific projects. Motion by Benter and 2nd by Schaefer to apply \$918,014 Sales Tax Fund Balance to the budget with an effective mill rate of 5.14. Motion carried with unanimous approval.

Ehlinger addressed the internal borrowing for Reeseville's Highway Shop and repurposing the Law Enforcement Center (former J-Pod). The Law Enforcement Center project will borrow \$940,000 and Reeseville Highway Shop will borrow \$3.7 million. Both projects are subject to bidding. If the bid is lower, the bid amount will be transferred and the remainder will stay in the General Fund. Both borrowings are amortized as five year borrowings. There was consensus by committee members to proceed with the internal borrowing plan for the Reeseville Highway Shop (\$3.7 million) and repurpose the Law Enforcement Center (\$940,000).

The five year Capital Improvement Plan was addressed. Mielke reported no changes to the September 12, 2019 plan.

Mielke requested input from committee members regarding the October 29, 2019 2020 Proposed Budget Review. Meeting time is scheduled for 6 p.m. Budget books will be available October 15, 2019. It was suggested an overview be presented and then open it up for specific questions. Mielke questioned how amendments will be addressed and how they will be acted upon. Frohling stated amendments are needed in writing before October 29, 2019. Amendments are to be presented to the Finance Committee. Amendments approved by the Finance Committee will be presented to the County Board as recommendations. Only the Finance Committee can make recommendations to the County Board.

The next regular scheduled meeting is Tuesday, October 8, 2019 at 8:00 a.m. in Room H & I - Auditorium on the 1st floor of the Dodge County Administration Building.

With no other business on the agenda, Chairman Frohling declared the meeting adjourned at 8:35.



Ed Benter,
Secretary