

MEETING OF THE DODGE COUNTY FINANCE COMMITTEE

February 17, 2020, 8:00 A.M.

FIRST FLOOR AUDITORIUM – ROOMS H & 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 David Ehlinger; Deputy County Clerk Christine Kjornes; County Administrator Jim Mielke; Corporation Counsel Kimberly Nass; Human Services and Health Department Fiscal Support Services Division Manager Monica Hooper; Human Services and Health Director Becky Bell; Assistant Finance Director Eileen Lifke; Senior Accountant Makenzie Drays; Physical Facilities Director Russ Freber; Information Technology Director Justin Reynolds; Information Technology Network Administrator Josh Kohlhoff; Dodge County Chief Deputy Sheriff Scott Mittelstadt; Angus Young Mechanical Engineer Steven Genin; Angus Young Heating and Air Conditioning Engineer Brian Cormican; County Board Supervisor Jeff Berres; County Board Supervisor Jeffrey Schmitt; County Board Supervisor Dennis Schmidt; County Board Supervisor Kira Sheahan-Malloy; and County Board Chairman Russell Kottke.

The following Non-Committee Member County Board Supervisors requested payment for attending the meeting: Jeff Berres, Dennis Schmidt, Jeff Schmitt, and Kira Sheahan-Malloy.

There was no public comment.

Motion by Guckenberger, seconded by Caine to approve the January 13, 2020 minutes, as presented. Motion carried.

There was no discussion on the Resolution Authorizing the Purchase and Financing of the 2020 Computer and Infrastructure Refresh Project. The Fiscal Note set forth in the Resolution was presented to the Finance Committee for review and approval. Motion by Guckenberger, seconded by Schaefer to 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 25, 2020 meeting. Motion carried.

Supervisor Caine reported that the Highway Sign Truck Resolution was laid over because of the failure to receive bids in a timely manner.

The Committee continued with a discussion regarding a Resolution Authorizing a General Fund Transfer and the Purchase and Installation of Transfer Switches for the Dodge County Detention Facility. The Fiscal Note set forth in the Resolution was presented to the Finance Committee for review and approval. Supervisor Guckenberger asked if carry over funds were available to be used towards the purchase and installation of the transfer switches. Mr. Ehlinger commented that as of February 7, 2020, there were no carry over funds available. Motion by Caine, seconded by Schaefer to 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 25, 2020 meeting. Motion carried 3-1. Guckenberger opposed.

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The Committee continued with a discussion on the Resolution Authorizing the Construction and funding of the Law Enforcement Repurpose Project. The Fiscal Note set forth in the Resolution was presented to the Finance Committee for review and approval. Supervisor Guckenberger voiced his concerns with the cost of the project. Physical Facilities Director Russ Freber introduced Angus Young Mechanical Engineer Steven Genin. Mr. Genin provided an overview of the bidding results and costs. Mr. Freber reported that the cost for demolition and asbestos abatement was not included in the budget. Supervisor Frohling commented that the Finance Committee's responsibility is to make a recommendation to the County Board on whether the funding should come from the General Fund or through internal borrowing. Motion by Caine, seconded by Schaefer to fund the Law Enforcement Center Repurpose Project through internal borrowing, 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 25, 2020 meeting. Motion carried 3-1. Guckenberger opposed.

Mr. Ehlinger provided an oral report to the Committee regarding the draft Fund Balance Policy. Mr. Ehlinger reported that Clearview works with Care Wisconsin, and Care Wisconsin recommends a reserve of 25% for Clearview. Mr. Ehlinger further asked the Committee for permission to retain the fund balance for the Human Services and Health Department. Motion by Caine, seconded by Schaefer to allow Mr. Ehlinger to retain the fund balance for the Human Services and Health Department.

The Committee continued with a discussion on the interest rate for the Reeseville Highway Facility funding. Supervisor Berres voiced his concerns regarding highway being charged interest for money borrowed from the county. Supervisor Berres is concerned that with the poor condition of many Dodge County roads, the interest charged in the loan amortization schedule for the Reeseville Highway Facility will affect the ability to fund future road work. Supervisor Frohling commented that this has been done to identify the true cost of every department, and the interest for projects should be charged to the appropriate department. It was a consensus of the Committee to continue with the current policy of charging interest to the appropriate department.

Mr. Ehlinger reviewed the document entitled *Dodge County 100.1727 Economic Development Loans, December 31, 2019*, that was included in the packet materials.

Mr. Ehlinger reviewed the document entitled *Dodge County Year End Noteworthy Accounting Changes For the Year Ended December 31, 2019*, that was included in the packet materials.

Mr. Ehlinger reviewed the document entitled *Dodge County Departmental Surplus (Deficit) Recap For the Year Ended December 31, 2019*, that was included in the packet materials. Supervisor Jeffrey Schmitt provided a background on Drainage Districts.

Mr. Ehlinger provided an oral report to the Committee regarding the Clearview IID program funding request for the year 2020. Mr. Ehlinger reported that historically, the Finance Department gives \$1,000.00 each year to support the Clearview IID program. Mr. Ehlinger recommends that for accounting purposes, this expense should be in the County Board budget, and he asked to take \$1,000.00 from the contingency fund to support the Clearview IID program funding. Motion by Guckenberger, seconded by Schaefer to allow Mr. Ehlinger to use \$1,000.00 in contingency funds to support the Clearview IID program. Motion carried.

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Mr. Ehlinger reviewed the following approximate timeline:

- February 25, 2020 – Non-lapsing (carryforward) requests due to the Finance Department.
- February 28, 2020 – Departments close their accounting books.
- March 2020 - Jurisdiction Committees and the Finance Committee review/recommend non-lapsing requests.
- March 2020 – County Board approvals of non-lapsing (carryforward) requests.
- Week of April 20, 2020 – Johnson Block field work begins.
- July 2020 – Johnson Block presentation of audited financials.

Mr. Mielke reported that the March 2020 Finance Committee meeting will include a 2021 budget process timeline.

Mr. Mielke provided an oral report to the Committee regarding the potential shared Purchasing Agent/Risk Manager position with Jefferson County. Mr. Mielke reported that there have been ongoing discussions with Jefferson County, and the goal is to present a business plan to the Executive Committee at the March 2, 2020 meeting.

The Committee had a brief discussion on the Statements of the Dodge County Treasurer.

There was no discussion on the County Investments, and the County Sales and Use Tax Report.

There was no discussion on the following Intra-Department Fund Transfer, and Unbudgeted/Excess Revenue Appropriation Requests:

- i. 2019 Courts AV Project – Physical Facilities Department.
- ii. Youth Innovation Grant – Human Services and Health Department.
- iii. Allies for Substance Abuse Prevention (ASAP) Grant – Human Services and Health Department.

The Committee had a discussion on the Dodge County Vouchers \$10,000 or more Report. The ERP Project Leads will work on Tyler Munis reporting that will capture vouchers/checks that are over \$10,000 or more.

The next regular meeting is scheduled for **Monday, March 9, 2020, 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 9:22 a.m.



Ed Benter,
Secretary

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