

MEETING OF THE DODGE COUNTY FINANCE COMMITTEE
SEPTEMBER 3, 2020, 5:00 P.M.
FIRST FLOOR AUDITORIUM – ROOMS H & I
DODGE COUNTY ADMINISTRATION BUILDING, JUNEAU WI 53039

The Finance Committee meeting was called to order by Dodge County Finance Committee Chairman, Dave Frohling, at 5:00 p.m.

Members present from the Finance Committee: Benter, Caine, Frohling, Schmitt (arrived at 5:04 p.m.), and Sheahan-Malloy.

Others present: Finance Director David Ehlinger; Deputy County Clerk Christine Kjornes; County Administrator Jim Mielke; Finance Assistant Director Eileen Lifke; Senior Accountant Makenzie Drays; Corporation Counsel Kimberly Nass; Dodge County Treasurer Patti Hilker; Emergency Management Director Amy Nehls; Dodge County Highway Commissioner Brian Field; Dodge County Chief Deputy Sheriff Scott Mittelstadt; Human Services and Health Department Fiscal Support Services Division Manager Angela Petruske; County Board Supervisor David Guckenberger; County Board Supervisor Mary Bobholz; and County Board Chairman Russell Kottke.

The following Non-Committee Member County Board Supervisors requested payment for attending the meeting: Mary Bobholz.

County Administrator Jim Mielke commented that the meeting will include a high level discussion on the proposed 2021 budget, and asked for the Committee's feedback.

Finance Director David Ehlinger reviewed the following documents that were distributed to the Committee members:

- Dodge County High Level Budget Recap Data, Budget Year 2021. Mr. Ehlinger commented that the document includes a four (4) year budget history, as well as 2021 DRAFT budget scenarios.
- Dodge County Fund Balance Policy Application – Governmental Funds, Budget Year 2021. Mr. Ehlinger commented that the County is below the goal for the sales tax fund.
- Dodge County Fund Balance Policy Application – Business Type Funds, Budget Year 2021. Mr. Ehlinger recommends the transfer of \$1 million from the Workers Compensation Fund to the General Fund for levy support.
- Dodge County, Wisconsin, County Sales and Use Tax Revenue
- Dodge County Sales Tax Fund Budget, Budget Year 2021.
- Dodge County Class & Comp Study Implementation Cost, Budget Year 2021. Mr. Ehlinger commented that an estimated \$500,000 is needed to implement the wage study for a full calendar year, and the wage study would be put into the budget as a line item in General Revenues with a July 2021 start.
- Email from Ehlers Senior Municipal Advisor Philip L. Cosson, regarding Status update: Potential Dodge County bond issue(s)
- Dodge County – Road Financing (\$18M) 2021
- Dodge County – Road Financing (\$18M) – 2021 & 2022

Supervisor Caine provided an oral report to the Committee regarding the results of the Highway online survey for the borrowing of money for the repairing of roads. Dodge County Highway Commissioner Brian Field distributed a document showing the results of the survey. Supervisor Caine commented that there were six hundred seventy-two (672) respondents, and 40.2% of the respondents were comfortable with borrowing \$18 million to fund the resurfacing of approximately

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fifty-one (51) miles of county roads. The Committee continued with a discussion regarding the results. Supervisor Sheahan-Malloy voiced her concerns with borrowing \$18 million. Supervisor Guckenberger voiced his concerns regarding the results of the survey. Mr. Field commented that the 51 miles would be repaired over two (2) construction seasons. After further Committee discussion, a motion was made by Benter, seconded by Schmitt to recommend that the Finance Director and County Administrator build the 2021 budget based on the proposed Highway borrowing in the amount of \$18 million over two construction years with the intent that the County implement a debt levy as allowed under Wis. Stat. 66.0602. Motion carried 4-1. Sheahan-Malloy opposed.

The Committee continued with a discussion regarding allocating \$200,000 for squad vehicle purchases. Mr. Mielke commented that the combination of tax levy and sales tax would be used for the purchase of the squad vehicles. Corporation Counsel Kimberly Nass suggested that the Finance Committee review the Sales Tax Policy at a future meeting.

It was a consensus of the Committee to continue the commitment to replenish the General Fund through sales tax proceeds as directed by prior County Board resolutions in relation to prior internal borrowings.

Mr. Ehlinger asked for the Committee's feedback on the excess of funds in Workers Compensation. Motion by Caine, seconded by Benter to recommend to the Finance Director and County Administrator to build the 2021 budget with the transfer of \$1 million from the Workers Compensation Fund to the General Fund. Motion carried.

It was a consensus of the Committee that \$200,000 should come out of the levy for the squad vehicles because each squad was less than the \$50,000 minimum requirement stated in the Sales Tax Policy.

It was a consensus of the Committee to recommend to the Finance Director and County Administrator to build the 2021 budget by staying as close to the Sales Tax Policy as possible.

No action was taken on the Dodge County Class and Compensation Study Implementation Cost for Budget Year 2021. Mr. Ehlinger commented the Compensation Study will be a line item in general revenues.

Mr. Mielke commented that the October Finance Committee meeting will include a Resolution regarding the Capital Improvement Plan and Sales Tax Plan.

There will be a special Finance Committee meeting on Thursday, September 10, 2020, at 5:00 p.m.

The next regular meeting is scheduled for **Monday, September 14, 2020, at 10:00 a.m.**, or upon recess of the Dodge County Executive Committee Meeting, whichever occurs later, 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 6:23 p.m.

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Ed Benter,
Secretary

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