

MEETING OF THE DODGE COUNTY FINANCE COMMITTEE
OCTOBER 29, 2020, 5:30 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 5:35 p.m.

Members present from the Finance Committee: Benter, Caine, Frohling, Schmitt J, and Sheahan-Malloy.

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

Others present: Finance Director David Ehlinger; Finance Assistant Director Eileen Lifke; Senior Accountant Makenzie Drays; County Administrator Jim Mielke; Corporation Counsel Kimberly Nass; Land Resources and Parks Director Bill Ehlenbeck; Physical Facilities Director Russ Freber; Information Technology Director Justin Reynolds; Clearview Executive Director Ed Somers; Humans Services and Health Department Director Becky Bell; Human Services and Health Department Fiscal Support Services Division Manager Angela Petruske County Board Chairman Russel Kottke, County Board Supervisor Mary Bobholz, Travis Schultz and David Guckenberger; and citizen members Dan Siegmann and Andrew Schnitzler,

Non-committee member County Board Supervisors requesting payment for attending the meeting were Mary Bobholz and Travis Schultz.

There was no public comment.

Motion by Caine, seconded by Benter to approve the October 12, 2020 minutes as presented. Motion carried.

There was no discussion on Resolution 20-44 – 2020 County Clerk's Office Budget Amendment (Federal Election Grant). Motion by Caine, seconded by Schmitt to approve Resolution 2020 County Clerk's Office Budget Amendment (Federal Election Grant) and to forward the resolution to the County Board for consideration at the November 10, 2020 meeting. Motion carried.

Resolution 20-46 – 2021 Dodge County Budget Appropriation was presented. Mr. Ehlinger confirmed the numbers in the resolution tie out to the Departmental Summary Recap in the 2021 *County Administrator's Budget to the Dodge County Board of Supervisors*. Motion by Benter, seconded by Caine to approve Resolution 2021 Dodge County Budget Appropriations and to forward the resolution to the County Board for consideration at the November 10, 2020 meeting. Motion carried.

There was no discussion on the fiscal note for Resolution 20-43 – Abolish Eight Positions of Correctional Officers, One Position of Jail Programs Specialist, Two Positions of transport Officer (Sworn Officer), and One Position of Communications Technician. Motion by Schmitt J, seconded by Sheahan-Malloy to authorize and to direct Chairman Frohling to sign the fiscal note, and forward the resolution to the County Board for Consideration at the November 10, 2020 meeting. Motion carried.

Two separate options for Resolution 20-45 –Terminating the Dodge County Revolving Loan Program and Authorizing Closeout and Grant Activities was presented. One option is for a buy out and the other is for no buy out. Because the executive Committee recommended the option with a

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buyout, the fiscal note on that resolution was the only one looked at. Ms. Nass directed committee members to a summary spreadsheet prepared by Mr. Ehlinger. Schmitt suggested the fiscal note for this resolution include a “not to exceed” amount of \$641,975.25. Motion by Schmitt seconded by Sheahan-Malloy to authorize and direct Chairman Frohling to sign the amended fiscal note which includes the statement “not to exceed a payout of \$641,975.25” and forward the resolution to the County Board for consideration at the November 10, 2020 meeting. Motion carried.

Mr. Mielke presented information on the Routes to Recovery Program. The municipality of Iron Ridge inquired about sharing excess Dodge County proceeds. The request was review at the Executive Committee meeting prior to the Finance Committee meeting and it was decide that Dodge County would not be honoring this request or any other municipal sharing requests for excess Routes to Recovery Program proceeds. As of October 29, 2020, there is an estimated \$150,301.08 of undesignated Routes to Recovery allocations. Total reimbursements received, projects approved, and in progress requests are \$1,269,397.92.

Ms. Nass reviewed the budget amendment process for November 10, 2020 County Board meeting. All supervisors were provided with a Proposed Supervisor Amendment form which needs to be completed when presenting an amendment. Ms. Nass requested that amendments be handled individually and to be patient with the County Clerk and Finance offices as they process the amendment information.

Mr. Ehlinger presented three budget amendment to amend the 2021 Budget. Ms. Nass noted the amendments are for housekeeping purposes only and suggested that they be brought to the County Board during the November budget approval process.

- Revolving Loan Fund program closure - Removes \$1,324,941 of revenues and expenditures from both General Revenues and Land Resources and Parks. With the pending closure of the fund, this amendment removes the overstatement of expenditures and revenues in the recommended 2021 budget.
- Approved chargebacks - Reduces \$12,935 of fund balance applied and increases property tax levy by \$12,935 for current year budget calculations, and raises the floor for future year levy limit calculations..
- Veterans Service Office Health Insurance – A staff member recently elected family coverage health insurance. This increases Veterans Service Office health insurance by \$16,180 and also increases the amount of fund balance applied by \$16,180. The employee had family health insurance during 2020 so budget comparison for insurance is essentially the same.

Mr. Ehlinger presented the County Sales and Use Tax remittance. October remittance dropped slightly from the same month in the prior year but the county is already above 2020 budgeted goal. Chairman Frohling shared a comment made at a meeting he attended. Consumers appear to be shifting from store front retailers to online retailers. As a result, remittance for rural counties appears to be increasing while remittance for largely metro counties is decreasing.

Resolution 20-40 Financial Plan revised Attachment A was discussed. Based on a discussion between Mr. Ehlinger and Supervisor Guckenberger and current information on sales tax usage and remittances, Mr. Ehlinger created a 2021 projected Sales Tax Fund Balance document. Based on current information and a number of assumptions, the Sales Tax Fund Balance is projected to be

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\$1,581,986.40 above goal at this time next year. Mr. Ehlinger stressed that the calculations are for a future year and don't follow the County Board adopted Fund Balance Policy. Nass suggested bringing this exhibit to the County Board and to use it as a proposed replacement for Exhibit A in Resolution 20-40 - Financial Plan for the 2021 Dodge County Budget. Frohling suggested keeping Exhibit A with Resolution 20-40 and presenting this document as Exhibit B. Mr. Mielke will prepare a memorandum for the County Board packet that will explain Exhibit B.

Mr. Mielke proposed adding the 2020 Courthouse Parking Lot paving project to the 2021 Sales Tax projects. Mr. Mielke suggested having Highway's engineer draw up the project specifications now. In January, the project will be taken to bid with bid opening in February. After the bids are determined, it will be at the County Board's direction whether or not to fund the project in 2021. Schmitt J. recommended bidding for concrete as well as asphalt due to the wear and tear on parking lot asphalt. If the project is approved in 2021, a budget amendment would be required.

No discussion on vouchers \$10,000 or more took place.

The next regular meeting is scheduled for Monday, December 7, 2020, at 5:30 p.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 6:26 p.m.



Ed Benter,
Secretary

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