

**MEETING OF THE DODGE COUNTY FINANCE COMMITTEE
FEBRUARY 8, 2021, 4:00 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 4:00 p.m.

Members present: Caine, Frohling, and Sheahan-Malloy (by phone).

Member(s) absent: Benter, and J. Schmitt.

Others present: Finance Director David Ehlinger; Finance Assistant Director Eileen Lifke; Deputy County Clerk Christine Kjornes; County Administrator Jim Mielke; Corporation Counsel Kimberly Nass; Dodge County Treasurer Patti Hilker; Land Conservationist John Bohonek; Information Technology Director Justin Reynolds; and Human Services and Health Department Fiscal Support Services Division Manager Angela Petruske.

There was no Non-Committee Member County Board Supervisors requesting payment for attending the meeting.

There was no public comment.

Motion by Caine, seconded by Sheahan-Malloy to approve the January 7, 2021, January 11, 2021, and the January 19, 2021 minutes, as presented. Motion carried.

Finance Director David Ehlinger provided an oral report to the Committee regarding Highway Department accounts receivable write offs. Mr. Ehlinger reported he received an email from Highway Department Office Manager Beth Narr on January 25, 2021 regarding accounts receivable write offs. Mr. Ehlinger further reported that he is not aware of the Highway Department having a procedure to handle write offs, therefore, he recommends following the same procedure as Clearview with bringing write offs to the Finance Committee for approval. Corporation Counsel Kimberly Nass recommended that the write offs be referred to the Corporation Counsel Office because it is money owed to the county and collection action may be pursued. Motion by Caine, seconded by Sheahan-Malloy to approve the Highway Department write offs and refer the Highway Department accounts receivable write offs to the Corporation Counsel Office for collection. Motion carried.

Land Conservationist John Bohonek provided an oral report to the Committee regarding the Resolution to Authorize the Land and Water Conservation Department to Apply for Two Targeted Runoff Management (“TRM”) Grants (Large Scale) from the Department of Natural Resources (“DNR”); and, the Resolution to Authorize the Land and Water Conservation Department to Apply for One Targeted Runoff Management (“TRM”) Grant (Small Scale) from the Department of Natural Resources (“DNR”). Mr. Bohonek reported the large scale grants will focus on Wildcat Creek Watershed and the Lake Sinissippi – Rock River Watershed. Mr. Bohonek further reported that the exact grant amounts are not available at this time. Motion by Caine, and seconded by Sheahan-Malloy to authorize and direct the Finance Committee’s Chairman to sign the Fiscal Notes as presented, and forward the Resolutions to the County Clerk. Motion carried.

County Administrator Jim Mielke provided an oral report to the Committee regarding the Security Fence Project Budget. Mr. Mielke reported that the gates became operable on February 8, 2021, final project costs have not been determined, and an update will be provided at the March 2021 Finance Committee meeting.

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Mr. Ehlinger provided an oral report to the Committee regarding the ERP Project Tyler Munis Budget. Mr. Ehlinger reported that the grand total for the ERP Project returning to the Sales Tax Fund is \$467,926.58. Mr. Ehlinger further reported that there are no outstanding invoices, but Dodge County has not received an invoice from the Government Finance Officers Association (GFOA). An accrual for the estimated payable to the GFOA was already included in the amount that was returned to the Sales Tax Fund.

Mr. Ehlinger provided an oral report to the Committee regarding Moody's Investor credit rating of AA2 for Dodge County. Mr. Ehlinger pointed out the following from the Moody's rating:

- Wisconsin counties have an institutional framework of "A"
- Financial rating factors account for 30% of total rating factors
- Within the financial ratings, our "five year dollar change in cash balances as a percentage of revenue" rating was Baa, which is primarily due to the internal borrowings done in the past.

Mr. Mielke provided an oral report to the Committee regarding the Courthouse Paving Project. Mr. Mielke reported that the Courthouse Paving Project was postponed in 2020 due to COVID. Mr. Mielke reviewed the potential timeline, and commented that an update will be provided at the March 2021 Finance Committee meeting. Mr. Mielke reported that the original funding source of the Courthouse Paving Project was sales tax. Mr. Ehlinger commented that his recommendation will be to fund the project out of sales tax in the year 2021.

Mr. Ehlinger provided an oral report to the Committee regarding the hiring process of the Purchasing Agent position. Mr. Ehlinger reported that he is in the process of reviewing the current Purchasing Agent job description, as well as the McGrath Purchasing Agent job description, and he is also reviewing the pay structure. The Committee continued with a brief discussion regarding the current hiring freeze. Mr. Mielke commented that the sharing of the Purchasing Agent position with Jefferson County is not being considered at this time.

Mr. Mielke provided an oral report to the Committee regarding the annual budget process. Mr. Mielke reviewed the proposed 2022 budget timeline that was included in the packet materials. Mr. Mielke reported that the annual budget process will be an item on the March 2021 Finance Committee agenda.

Mr. Ehlinger reported that Baker Tilly has recommended that each department provide either a monthly or bi-monthly report on their budget to the home committee.

Mr. Ehlinger provided an oral report to the Committee regarding the Finance Department 2020 year budget report. Mr. Ehlinger reported that the Finance Department had a surplus in the 2020 budget, in the amount of \$128,000, which was attributed to the vacant Purchasing Agent position, and the PECFA grant. Mr. Ehlinger had nothing to report on the Finance Department January 2021 budget report.

Mr. Ehlinger provided an oral report to the Committee regarding the draft carryforward policy. Mr. Ehlinger reported that he drafted a carryforward policy, and there are three (3) carryforward categories, which include: 1. Required as per Wisconsin Statutes; 2. Discretionary – Same Purpose; and, 3. Discretionary – Different Purpose. Mr. Ehlinger further reported that one exception is the Crime Prevention Fund. The monies belong to the Crime Prevention Fund Board as per Wisconsin Statutes, and an amendment to the subsequent year's budget for the Crime Prevention Fund is

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required to equal the ending fund balance for the current year. Mr. Ehlinger reported that a department will not be allowed to carryforward any discretionary funds unless the department has a surplus for the year. Mr. Ehlinger commented that he will work with Ms. Nass on a Resolution regarding carryforward funds.

Dodge County Treasurer Patti Hilker provided an oral report to the Committee on the following: She has been working with Mr. Ehlinger regarding entering investment data into the Tyler Munis general ledger; a new Chief Deputy will be starting in the Treasurer's Office the week of February 22, 2021; and she provided background information regarding the Landmark Credit Union and Wells Fargo investments.

The Committee had a brief discussion regarding the County Sales and Use Tax Report.

The Committee had a brief discussion on the Dodge County Checks over \$10,000 Report. Supervisor Caine made a comment regarding the refund to Kriete Truck Center. Supervisor Caine commented that Kriete Truck Center pays a guarantee when vehicles are purchased, and once the vehicle is delivered, the guarantee is returned back to them.

The next regular meeting is scheduled on **Monday, March 8, 2021, at 4:00 p.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 4:44 p.m.



Ed Benter,
Secretary

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