

MEETING OF THE DODGE COUNTY FINANCE COMMITTEE
APRIL 12, 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: Benter, Caine, Frohling, and Sheahan-Malloy.

Member(s) absent: J. Schmitt.

Others present: Finance Director David Ehlinger; Assistant Finance Director Eileen Lifke; Senior Accountant Makenzie Drays; Deputy County Clerk Christine Kjornes; County Administrator Jim Mielke; Dodge County Treasurer Patti Hilker; Human Services and Health Director Becky Bell; Human Services and Health Department Fiscal Support Services Division Manager Angela Petruske; Clearview Executive Director Ed Somers; Citizen Member Dan Siegmann; and Citizen Member Andrew J. Schnitzler.

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

During public comment, Citizen Member Andrew J. Schnitzler voiced his concerns with the funding of county road projects. Prior to the start of the meeting, Mr. Schnitzler provided the Committee members with a handout entitled *Lincoln & Oneida Counties Fail to Pass Tax Increases for Road & Maintenance Projects*. The handout referenced voters in those counties not supporting referendums at the April 6, 2021 Election that would have raised taxes to pay for road maintenance. Citizen Member Dan Siegmann encouraged a joint meeting of the Finance Committee and the Human Resources and Labor Negotiations Committee, which was item 11b on the agenda.

Motion by Benter, seconded by Sheahan-Malloy to approve the March 8, 2021 minutes, as presented. Motion carried.

Finance Director David Ehlinger reported that the Baker Tilly Audit Planning letter to the County Board of Supervisors was included in the packet materials, and no action is needed by the Committee at this time. There was no Committee discussion.

Mr. Ehlinger provided an oral report to the Committee regarding a Resolution to Amend the 2020 Dodge County Budget (Additional 2020 Expenditures for the Dodge County Human Services and Health Department). Mr. Ehlinger reported that the Human Services and Health Department had an overage in authorized expenditures in the amount of \$469,701.98, and a transfer in the amount of \$95,673.86 is recommended from the Human Services and Health Department Assigned Fund Balance to fund the deficit. Mr. Ehlinger further reported that the Human Services and Health Board reviewed the Resolution and no action was taken. Motion by Caine seconded by Benter to approve the Resolution, 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 April 20, 2021 meeting. Motion carried.

Mr. Ehlinger provided an oral report to the Committee regarding a Resolution for the Utilization of Fund Balance in the Human Services and Health Department Budget for Retirement Payouts. Mr. Ehlinger reported that on April 21, 2020, a Resolution was adopted by the County Board that created an Assigned Fund Balance account for payouts due to retirement or certain resignations for the Human Services and Health Fund. Mr. Ehlinger further reported that the usage of the Human Services and Health retirement fund balance was not included in the 2021 adopted budget, and

MEETING OF THE DODGE COUNTY FINANCE COMMITTEE
APRIL 12, 2021, 4:00 P.M.
FIRST FLOOR AUDITORIUM – ROOMS H & I
DODGE COUNTY ADMINISTRATION BUILDING, JUNEAU WI 53039

\$70,000 is recommended to be transferred from the Human Services and Health Assigned Fund Balance for the purpose of retirement payouts. Motion by Caine, seconded by Sheahan-Malloy to approve the Resolution, 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 April 20, 2021 meeting. Motion carried.

There was no discussion regarding the Resolution Authorizing the Engagement of Blue Rock WI for County Board Strategic Planning. Supervisor Frohling commented that the fiscal impact is \$12,670.00. Motion by Sheahan-Malloy, seconded by Caine to authorize and direct the Finance Committee's Chairman to sign the Fiscal Note, and forward the Resolution to the County Clerk. Motion carried.

There was no discussion regarding the Resolution Terminating the Dodge County Emergency Declaration (Public Health-COVID-19). Supervisor Frohling commented that there is no fiscal impact. Motion by Benter, seconded by Caine to authorize and direct the Finance Committee's Chairman to sign the Fiscal Note, and forward the Resolution to the County Clerk. Motion carried.

Mr. Ehlinger provided an oral report to the Committee regarding Finance Department staffing. Mr. Ehlinger reported that the 2021 Finance Department budget includes the Purchasing Agent position. Mr. Ehlinger further reported that he anticipates advertising for the Purchasing Agent position in May of 2021, and a start date of July 1, 2021. Mr. Ehlinger reported that he will be requesting an additional Senior Accountant position to be included in the 2022 budget, and this position would be fully funded by the Finance Department. He commented that the additional Senior Accountant position would be responsible for working with the Sheriff's Office.

Mr. Ehlinger provided an oral report to the Committee regarding the Dodge County Purchase Card (Credit Card) Program Policies and Procedures. Mr. Ehlinger reported that Senior Accountant Makenzie Drays provided the Committee with a revised Dodge County Purchase Card (Credit Card) Program Policies and Procedures. On page 2 of the Dodge County Purchase Card (Credit Card) Program Policies and Procedures, Policy 105 of the Dodge County Personnel Policies and Procedures was referenced, and *unauthorized uses of the purchase card shall be reported to the Human Resources Director, County Administrator, and the Dodge County Audit Committee* was added. The Committee had a discussion regarding the credit card rebates. County Administrator Jim Mielke will provide a list of the rebates by department at the May 2021 Finance Committee meeting. Motion by Sheahan-Malloy, seconded by Caine to approve the revised Dodge County Purchase Card (Credit Card) Program Policies and Procedures. Motion carried.

Supervisor Frohling provided an oral report to the Committee regarding the Resolution for the American Rescue Plan of 2021 Certification. Supervisor Frohling reported that there is no fiscal impact at this time because the allocation has not been spent. Mr. Mielke reported that a draft memo was included in the packet materials which references that no guidance has been received from the US Treasury on allocation criteria, and the internal process/procedures upon certification. Motion by Caine, seconded by Benter to authorize and direct the Finance Committee's Chairman to sign the Fiscal Note, and forward the Resolution to the County Clerk. Motion carried.

Mr. Ehlinger provided an oral report regarding the potential 2022 debt levy and indicated that the Finance Committee will need to provide guidance on how to proceed. Between the timing of the first principal payment as well as the bond premium being used to pay the first year interest payments, the

MEETING OF THE DODGE COUNTY FINANCE COMMITTEE
APRIL 12, 2021, 4:00 P.M.
FIRST FLOOR AUDITORIUM – ROOMS H & I
DODGE COUNTY ADMINISTRATION BUILDING, JUNEAU WI 53039

principal payment as well as the bond premium being used to pay the first year interest payments, the \$1 million levied for 2022 will not have to be paid out for principal and interest. There are several potential options:

- Debt levy for 2022 the same as 2021 with the assumption that there will still be a 2022 borrowing of \$9 million for roads
- Zero debt levy for 2022, which will lower the 2022 property taxes. However, the 2023 debt levy will again have the \$1 million levy, thus causing a roller coaster effect on the tax rate.
- A combination of these.

Mr. Ehlinger asked if we should also be conservative with estimates for the potential 2022 debt issue or assume a similar payment schedule as the 2021 debt issue actually resulted in. Following the committee discussion, Supervisor Frohling commented that the 2022 debt levy will be an item on the May 2021 Finance Committee agenda, and a decision is anticipated to be made at the June 2021 Finance Committee meeting on how to proceed with the 2022 debt levy.

The Committee continued with a discussion on a potential dates for a joint meeting of the Finance Committee and the Human Resources and Labor Negotiations Committee. Supervisor Sheahan-Malloy commented that it would be important for the Finance Committee to be included in paid-time-off (PTO) discussions. Following Committee discussion, Supervisor Frohling commented that the Finance Committee will invite the Human Resources and Labor Negotiations Committee to the May 10, 2021 Finance Committee meeting.

Dodge County Treasurer Patti Hilker provided an oral report to the Committee regarding County Investments. Ms. Hilker reported that she is investing municipal bonds to get more of a yield than the state pool investments. Ms. Hilker will invite Dana Investments to attend the May 2021 Finance Committee meeting. Ms. Hilker reported that she will be meeting with Ehlers Financial to work with them on their new program for forecasting. She reviewed the document in the packet materials which listed GL Accounts and Bank Name. Ms. Drays asked the Committee which account they would like to see a monthly reconciliation report on. It was consensus of the Committee to be provided a reconciliation report for the General Checking account each month.

Mr. Ehlinger provided an overview of the March 2021 Year-to-Date budget reports for the following departments.

- Finance Department – Similar to all other departments in the General Fund, Human Services Fund, and Highway Fund, the amounts in the adopted budget in the holding accounts in General Revenues for the July 1st Class & Comp plan have been transferred to the appropriate departments.
- Sales Tax - Scheduled principal and interest payments related to Internal Borrowings in the adopted 2021 budget have been transferred from the Sales Tax Fund to General Revenues and County Treasurer. No other transfers have occurred yet.
- General Revenues – Other than the items listed above, the majority of General Revenue activity will occur later in the year.
- Debt Service Fund – Bond interest payments are not due until August.
- Capital Projects Fund – The first anticipated draw on bond proceeds will occur as per the email provided by Brian Field.

MEETING OF THE DODGE COUNTY FINANCE COMMITTEE
APRIL 12, 2021, 4:00 P.M.
FIRST FLOOR AUDITORIUM – ROOMS H & I
DODGE COUNTY ADMINISTRATION BUILDING, JUNEAU WI 53039

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

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

- Adjust budgeted expenses for Medicaid resident's room and board – Human Services and Health Department.
- Aging Disability Resource Center received additional funding for COVID-19 vaccination outreach – Human Services and Health Department.

There was no discussion on the Dodge County Checks over \$10,000 Report.

The next regular meeting is scheduled on **Monday, May 10, 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 4:58 p.m.



Ed Benter,
Secretary

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