

MEETING OF THE DODGE COUNTY FINANCE COMMITTEE
OCTOBER 11, 2021, 8:00 A.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 8:00 a.m.

Members present: Benter, Caine, Frohling, and Sheahan-Malloy.

Member(s) absent: None.

Others present: Finance Director David Ehlinger; Assistant Finance Director Eileen Lifke; Senior Accountant Makenzie Drays; Senior Accountant Jennifer Krakow; Deputy County Clerk Christine Kjornes; County Administrator Jim Mielke; Dodge County Treasurer Patti Hilker; Information Technology Director Justin Reynolds; Clearview Director of Financial Services Nicole Grossman; Highway Commissioner Brian Field; County Board Chairman Russell Kottke; County Board Supervisor Cathy Houchin; County Board Supervisor Dan Siegmann; Ehlers and Associates Senior Municipal Advisor Philip Cosson (by phone); and Citizen Member Ashley Siegmann.

The following Non-Committee Member County Board Supervisors requested payment for attending the meeting: Cathy Houchin and Dan Siegmann.

There was no public comment.

Motion by Sheahan-Malloy, seconded by Caine to approve the September 23, 2021 minutes, as presented. Motion carried.

Ehlers and Associates Senior Municipal Advisor Philip Cosson appeared by Microsoft Teams before the Committee to present the proposed debt issues for 2022. Mr. Cosson commented that the 2014A series Clearview Project financing is currently callable. Mr. Cosson provided an overview of the document entitled *Dodge County, Wisconsin, 2022 Capital Planning* that was included in the packet materials. The two (2) proposed financing options: Option 1 – the refinancing of 2014A G.O. Refunding Bonds in the amount of \$11,441,109, and the borrowing of \$9 million G.O. Highway Bonds for road projects; these bonds would be bid separately. Option 2 – combine the financing of the refunding bonds and the highway bonds in the amount of \$20,441,193. Mr. Cosson commented that Ehlers and Associates recommends Option 2. He reviewed a potential timeline for refinancing, and he does not recommend the borrowing of \$9 million for highway projects if the county is anticipating Federal infrastructure funding to be used for the purpose of highway projects. Supervisor Sheahan-Malloy voiced her concerns with borrowing at this time. No action was taken.

Chairman Frohling commented that the Resolution regarding the Recommendation of the Dodge County Land Resources and Parks Committee to Amend the *Dodge County Comprehensive Plan* may not be presented to the County Board at the October 19, 2021 meeting, but the Finance Committee can approve the Fiscal Note. Motion by Caine, seconded by Benter to authorize and direct the Finance Committee's Chairman to sign the Fiscal Notes on the following Resolutions:

- Authorize the Purchase of one 2021 43,000 Pound Class Hydraulic Wheel Excavator – Highway Committee
- Support ThriveED Grant Application for Wisconsin Economic Development Corporation Rural Initiative Program Funding and Approve Local Match Funding – Executive Committee
- Recommendation of the Dodge County Land Resources and Parks Committee to Amend the *Dodge County Comprehensive Plan* – Land Resources and Parks Committee

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Finance Director David Ehlinger provided an oral report to the Committee regarding the Resolution to Amend 2021 Dodge County Budget regarding Coronavirus Aid, Relief and Economic Security Act-Broadband Expansion Grant. Mr. Ehlinger reported that it was discovered that the related expenses and revenues associated with the Broadband Expansion Grant were correctly recognized in 2020, therefore the amendment to the 2021 Land Resources and Parks Department Budget that was approved by the County Board on January 19, 2021, in Resolution No. 20-65, is no longer needed. Motion by Benter, seconded by Sheahan-Malloy to authorize and direct the Finance Committee's Chairman to sign the Fiscal Note, approve the Resolution, and forward the Resolution to the County Board for consideration at the October 19, 2021 meeting. Motion carried.

Mr. Mielke provided an oral report to the Committee regarding the American Rescue Plan Act (ARPA) of 2021. Mr. Mielke reported that the next interim report is due in January of 2022, which will include March 2021 through the end of 2021. The only encumbrance has been related to the Broadband Assessment Study. Mr. Mielke commented that the 2022 budget can be amended at a future date, so there are no specifics identified in the 2022 budget for ARPA funds.

Mr. Mielke provided an oral report to the Committee regarding the 2022 budget. Mr. Mielke reported that the preliminary 2022 budget and the preliminary 2022-2026 Capital Improvement Plan (CIP) will be provided to the County Board at the October 19, 2021 meeting. There will be a budget summary presentation at the October 19, 2021 County Board meeting, and the documents will be posted on the Finance Department and County Board pages of the county website on October 20, 2021.

Mr. Mielke reported that the most recent preliminary Draft 2022-2026 Capital Improvement Plan (CIP) was provided to the Committee members at today's meeting. Mr. Mielke reported that updates have been made to the draft CIP which include adjustments to the Highway Department, specific to projects and dollar amounts, and adjustments to the Physical Facilities budget that have been reviewed by the Building Committee. Sales tax has been allocated for the Emergency Management Hazmat Truck, and projects in the Highway Department, Information Technology Department, Land Resources and Parks Department, and Physical Facilities/Maintenance. Mr. Mielke commented that projects do not guarantee funding. The budget includes a place holder for the \$9 million borrowing for Highway road projects, but the placeholder does not commit the county to borrowing. Mr. Mielke commented that there is a potential for Dodge County to receive federal funding to be used for road projects. The budget document includes an itemized list of highway equipment. Mr. Ehlinger commented that once the budget is approved, he will calculate lost revenue under ARPA interim final rules.

Chairman Frohling reported that the public hearing on the 2022 budget will be held on November 2, 2021. Mr. Mielke reported that the public hearing will occur upon the recess of the Public Hearing on the Final Redistricting Plan which begins at 6:00 p.m. Mr. Mielke further reported that the Capital Improvement Plan (CIP) will be presented to the County Board at the November 9, 2021 budget adoption meeting. Sheahan-Malloy made a motion to remove the "Replace Shed at Henry Dodge Office Building Project" from the 2023 Physical Facilities/Maintenance budget. With no second, the motion failed. A motion was made by Sheahan-Malloy, seconded by Benter for (a) an additional \$90,000 to be used towards the purchase of the Emergency Management Hazmat Truck with funding by sales tax, (b) change the \$60,000 funding for the vault toilet building at Ledge Park from sales tax to American Rescue Plan Act (ARPA) funds, and (c) change \$30,000 funding for the vault toilet building at Derge Park from sales tax to ARPA funds. Motion carried. Supervisor

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Sheahan-Malloy asked to see the itemized list of Highway Equipment which Mr. Ehlinger provided on the screen as part of the draft Highway budget narrative. When asked by Sheahan-Malloy where this listing could be found online, Mr. Ehlinger indicated that it was not currently online.

Dodge County Treasurer Patti Hilker explained that the September County Investment Report includes an Ehlers Highway Bond payment, that was disbursed in September, which \$1+ million is part of the amount of \$1,011,842.19, and \$3+ million will be disbursed in the beginning of October.

There was no discussion on the General Checking Bank Reconciliation Report.

Mr. Ehlinger reported that the September 2021 Year-to-Date budget reports for the Finance Department, Sales Tax, General Revenues, Debt Service and Capital Projects were included in the packet materials. There were no questions regarding the reports.

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

There was no discussion on the Dodge County Vouchers \$10,000 or more Report.

The next regular meeting is scheduled on **Monday, November 1, 2021, at 9:00 a.m., or upon the recess of the Executive Committee meeting, whichever occurs later.** The meeting will be held 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 9:00 a.m.



Ed Benter,
Secretary

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