

**MEETING OF THE DODGE COUNTY FINANCE COMMITTEE**  
NOVEMBER 1, 2021, 9:00 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 9:19 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; Information Technology Director Justin Reynolds; Land Resources and Parks Director Bill Ehlenbeck; Land Conservationist John Bohonek; Planning and Economic Development Administrator Nate Olson; Clearview Executive Director Ed Somers; Veteran Service Officer Andrew Miller; Human Resources Director Sarah Hinze; Dodge County Sheriff Dale Schmidt; Physical Facilities Director Russ Freber; Chief Deputy Treasurer Kris Keith; Dodge County Housing Authority Executive Director Donna Braun; County Board Chairman Russell Kottke; County Board Supervisor David Guckenberger; County Board Supervisor Cathy Houchin; County Board Supervisor Joseph Marsik; County Board Supervisor Daniel L. Siegmann; Citizen Member Steve Kauffeld; Citizen Member Linda Jones; Citizen Member Nancy Kavazanjian; and Citizen Member Ashley Siegmann.

The following Non-Committee Member County Board Supervisor requested payment for attending the meeting: Daniel L. Siegmann.

During the public comment period, Citizen Member Linda Jones voiced her concerns with using American Rescue Plan Act (ARPA) funds towards county employee COVID premium bonuses. She suggested using ARPA funds towards such issues as mental health, addiction, and broadband.

Motion by Caine, seconded by Sheahan-Malloy to approve the October 11, 2021 minutes, as presented. Motion carried.

Motion by Caine, seconded by Benter to authorize and direct the Finance Committee's Chairman to sign the Fiscal Notes on the following Resolutions:

- 2021 Dodge County Land Resources and Parks Department Budget Amendment (Snowmobile Supplemental Grant for 2020-2021 Snowmobile Season)
- Authorizing the Henry Dodge Elevator Modernization Project
- Approving the Housing Authority of Dodge County's Issuance of Housing Facilities Revenue Refunding Notes
- Regarding Compensation Paid to Members of the Dodge County Board of Supervisors

There was no discussion on the Resolution regarding 2022 Dodge County Budget Appropriation. Motion by Caine, seconded by Benter 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 November 9, 2021 meeting. Motion carried.

County Administrator Jim Mielke provided an oral report to the Committee regarding the Resolution regarding the Dodge County Capital Improvement Program for 2022-2026. County Administrator Jim Mielke commented that the Capital Improvement Plan (CIP) includes Exhibit A, an itemized equipment list for the Highway Department for year 2022. Mr. Mielke further commented that highway equipment replacements for the years 2023-2026 have not been specified but placeholder

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amounts have been included in those budgets. The Highway Commissioner and the Highway Committee will determine the 2023-2026 equipment replacements at a future date. Motion by Benter, seconded by Caine 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 November 9, 2021 meeting. Motion carried.

There was no discussion on the Resolution Authorizing the Use of American Rescue Plan Act Funds for Ledge and Derge Parks (Park Restroom Facility Upgrades). Motion by Sheahan-Malloy, seconded by Benter 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 November 9, 2021 meeting. Motion carried.

Finance Director David Ehlinger provided an oral report to the Committee regarding 2022 budget amendments. Mr. Ehlinger reported that he included a draft budget amendment in the Finance packet materials in relation to ARPA funds. Mr. Ehlinger explained that if ARPA funds are to be used, the original resolution accepting ARPA funds indicated that subsequent usages require a resolution by County Board. Supervisor Sheahan-Malloy indicated that she will propose the budget amendment to the County Board on November 9, 2021. No action required by the Committee.

Mr. Ehlinger reported that the US Treasury Guidelines for the use of ARPA funds have extended the next reporting date to January 31, 2022. He further reported that the Finance page on the county website now includes ARPA Recap of 2021, which can be found under American Rescue Plan Act of 2021, and he will provide the updated ARPA Recap at subsequent Finance Committee meetings. Mr. Mielke commented that the only obligation to date has been \$74,625 related to the Broadband Assessment Study.

Mr. Ehlinger provided an oral report to the Committee regarding the preliminary lost revenue calculation. Mr. Ehlinger reported that he is waiting on final numbers from the 2020 Single Audit, but based on the estimated numbers, the County can classify approximately 59% of total ARPA funds under the lost revenue calculation which gives the County more flexibility. Coincidentally, this lost revenue amount is approximately the same as the \$10 million proposed at the federal level for all counties. This proposed legislation is being supported by the National Association of Counties (NACo).

The Committee continued with a discussion related to the proposed Dodge County employee COVID premium bonus as recommended by the Human Resources and Labor Negotiations Committee. Mr. Mielke commented that the packet materials included documents related to the employee COVID premium bonus. Supervisor Sheahan-Malloy voiced her concerns with the use of ARPA funds for the COVID premium bonus. Supervisor Marsik commented that Andy Phillips, legal counsel for the Wisconsin Counties Association, deemed all county workers essential. Corporation Counsel Kimberly Nass read the following two (2) amendments to Resolution 21-05, American Rescue Plan Act of 2021 Certification that were approved by the County Board on April 20, 2021. 1. *"A Dodge County Plan for projects, and or expenditures will be developed through the Committee process, with final review and consideration by the County Board"*; and 2. *"No Rescue Funds would be expended without presentation to the Finance Committee and obtaining County Board authorization."* Following Committee discussion, it was a consensus of the Finance Committee that the use of ARPA funds should be a decision made by the County Board. Mr. Mielke commented that department heads can work with committees of jurisdiction to determine items of consideration. He further commented that ARPA projects can be a standing item on future agendas.

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Chairman Frohling commented that the Dodge County Housing Authority Housing Project was discussed at today's Executive Committee meeting, there is no fiscal effect on Dodge County, and no action is needed by the Finance Committee. There will be a Resolution presented to the County Board for consideration at the November 9, 2021 meeting, for the allocation of \$350,000 of ARPA funding for the proposed housing project. It was a consensus of the Committee to allow Mr. Ehlinger to include the remaining balance of ARPA funds in the fiscal note, if the Resolution were to be approved by the County Board at the November 9, 2021 meeting.

Mr. Ehlinger reported that Stephanie Justmann has been hired as the Purchasing Agent, and she will start on November 29, 2021.

There was no discussion on County Investments, and on the General Checking Bank Reconciliation Report.

Mr. Ehlinger provided an oral report on the September 2021 year-to-date budget reports that were included in the packet materials. He highlighted the following areas:

- Dept. 12 - County Clerk – Excluding dog licenses and historical society, the department currently has a deficit of \$737, primarily due to extra elections in 2021.
- Dept. 13 – Finance - There continues to be a surplus for the department due to the vacant Purchasing Agent position.
- Dept. 14 – County Treasurer - The department currently has a deficit of \$27,330 but this does not include (a) reimbursing the municipalities for their portion of the agricultural usage penalty (about \$20,500) and (b) the tax settlement in the City of Beaver Dam for Wal-Mart (\$24,597). In regards to investments, the year-to-date market adjustment loss is \$565,811 which is substantially higher than recent years. A recap was provided showing market adjustments for 2011 through September 2021. A brief explanation was given about market adjustments netting to zero on a life-to-date basis if an investment is held to maturity (unless the debt is defaulted upon.)
- Dept. 94 - Veteran Services - Veteran Service Officer Andrew Miller commented that the budget is on track.
- Dept. 98 - Sales Tax - Mr. Ehlinger commented that Dodge County is on pace for \$8.1 million for 2021 as of October 3, 2021. Transfers have been completed for the courthouse paving project for costs incurred to date, but there are some cost corrections that have to be made. Equipment has been ordered for the Simulcast project but Dodge County has not been billed. In the event that the project may not be completed before year-end, accrual entries will be made.
- Dept. 99 – General Revenues
  - General Revenues – The TID Dissolution was from the City of Beaver Dam. We should receive the other 85% of state shared revenues in November as indicated in the statutes. Miscellaneous revenues includes \$80,148 to clean up life-to-date Section 125 flex spending and \$69,387 for life-to-date bank reconciliation errors.
  - Jail Assessment Fund – Building repairs of \$45,960 relate to the replacement of padded cells. Capital machinery of \$61,587 is for the upgrades to the fire panels. This large decrease in the fund balance for 2021 was taken into account in preparing the 2022 budget.
  - Retirement payouts – As of October, the payouts have exceeded the budgeted amount by about \$3,200. When asked for guidance, the Finance Committee indicated to

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continue to transfer for retirement payouts to the General Fund departments as the County Board has assigned fund balance for this purpose.

- American Rescue Plan – The market adjustment on a year-to-date basis has a loss of \$40,893 as compared to interest income (net of advisor fees) of \$19,353. The funds are invested at Dana, which is typically mortgage backed securities, thus the investments won't be held to maturity as they must be spent by 2026. As such, the market adjustment becomes more applicable.
- Fund 300 - Debt Service Fund – The market adjustment loss year-to-date is \$30,644 as compared to interest income (net of advisor fees) of \$25,365.
- Fund 400 - Capital Projects Fund – Total expenditures as of 10-06-2021 per the Highway Department are about \$1.2 million of the \$14.6 million budgeted. The Highway Department is confident that all funds will be expended before year end.

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

There was no discussion on the following Unbudgeted/Excess Revenue Appropriation Form:

- Additional funding for Preventative Health and Health Services (PHHS) – Adult Health Services – Human Services and Health Department

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

The next regular meeting is scheduled on **Monday, December 13, 2021, at 8:00 a.m.** 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 10:20 a.m.



**Ed Benter,**  
Secretary

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