

MEETING OF THE DODGE COUNTY FINANCE COMMITTEE
MARCH 8, 2022, 8:30 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 8:30 a.m.

Members present: Benter (Arrived at 9:02 a.m.), Caine, Frohling, and Kavazanjian.

Member(s) absent: Sheahan-Malloy (Excused).

Others present: Interim Finance Director Eileen Lifke; Senior Accountant Makenzie Drays; Senior Accountant Jennifer Krakow; Purchasing Agent Stephanie Justmann; Deputy County Clerk Christine Kjornes; County Administrator Jim Mielke; Corporation Counsel Kimberly Nass; Dodge County Sheriff Dale Schmidt; Land Resources and Parks Director Bill Ehlenbeck; Dodge County Treasurer Patti Hilker; Physical Facilities Assistant Director Phil McAleer; and County Board Chairman Russell Kottke.

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

There was no public comment.

Motion by Kavazanjian, seconded by Caine to approve the February 14, 2022 minutes, as presented. Motion carried.

Interim Finance Director Eileen Lifke provided an oral report to the Committee regarding the Resolution to Carry Over Funds from Budget Year 2021 to Budget Year 2022 for the Same Purpose. Ms. Lifke reported that the retirement fund originally had a surplus, but funds were moved out and allocated where needed. She further reported that the General Fund has a surplus, and the Human Service Fund Balance has a deficit. Ms. Lifke explained that the Purpose column on the request form provides more detailed information for future reference. The Resolution includes the following County Department requests to carry over amounts, for the Same Purpose:

- County Board - \$78,427.56
- Corporation Counsel - \$14,591.21
- Human Resources - \$1,361.01
- Sheriff - \$41,500.57
- Physical Facilities - \$391,541.00
- Land and Water Conservation - \$85,973.30
- Land Resources and Parks - \$819,260.66
- UW Madison Extension - \$67,211.52
- General Revenues - \$240,365.36
- Human Services and Health Department - \$7,424.48
- Crime Prevention Fund - \$45,486.66

The total amount requested to carryover is \$1,716,281.52. Motion by Caine, seconded by Kavazanjian 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 March 15, 2022 meeting. Motion carried.

There was no discussion on the Resolution for the Election of Formula Calculation for Revenue Loss Category for the Use of American Rescue Plan Act Allocation. Motion by Kavazanjian, seconded by

MEETING OF THE DODGE COUNTY FINANCE COMMITTEE

MARCH 8, 2022, 8:30 A.M.

FIRST FLOOR AUDITORIUM – ROOMS H & I

DODGE COUNTY ADMINISTRATION BUILDING, JUNEAU WI 53039

Caine 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 March 15, 2022 meeting. Motion carried.

Corporation Counsel Kimberly Nass provided an oral report to the Committee regarding the Resolution Authorizing the Henry Dodge Building Heating, Ventilating and Air Conditioning (HVAC) Study and a Contingency Fund Transfer. Ms. Nass reported that the Building Committee reviewed the proposals at the March 7, 2022 meeting, and the Building Committee recommends awarding the study to Angus-Young, in the amount of \$35,700. Ms. Nass further reported that the Building Committee amended the Resolution by removing all references to American Rescue Plan Act (ARPA) funding, and is requesting a contingency fund transfer in the amount of \$35,700. Motion by Kavazanjian, seconded by Caine to approve the Resolution with the \$35,700 contingency fund appropriation, 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 March 15, 2022 meeting. Motion carried.

There was no discussion on the Fiscal Notes on the following Resolutions. The Resolution to Award the Roofing Contract for Courthouse and Jail was requested by the Building Committee to be removed.

- Authorization to Apply for WisDOT 2022-2026 Transportation Alternatives Program (TAP) Grant for the Gold Star Memorial Trail-Phase 2B – Land Resources and Parks Committee.
- Create One Full-Time, Benefited Position of *Community Health Educator* (Combine One Filled, Funded, 0.50 FTE, Benefited Position of *Community Health Educator* and *Public Health Educator* LTE position) – Human Services and Health Board.
- Establish Salary and Compensation for the Dodge County Board Chairman for the April 2022 through April 2024 Term – Executive Committee.
- Authorizing Participation in Wisconsin Mutual Aid Compact for Emergency Management (WiSMAC) – Executive Committee.

Motion by Caine, seconded by Kavazanjian to authorize and direct the Finance Committee's Chairman to sign the Fiscal Notes, and forward the Resolutions to the County Clerk.

Purchasing Agent Stephanie Justmann provided an overview of the responsibilities as the Purchasing Agent. She explained that she assists departments with Quotations, Request for Proposals (RFP), and Request for Bids, and she is working with Ms. Nass on updating the procurement policy. Ms. Justmann further explained that she will continue to work with the ARPA Ad Hoc Committee and the Request for Information for a Third Party Administrator to assist with the reporting of ARPA allocations.

Ms. Lifke provided an oral report to the Committee regarding proposed changes to the Budget Carryover Policy and Process. Ms. Lifke reported that it was a consensus of the Finance Committee at the February 14, 2022 meeting to leave the paragraph in the Budget Carryover Policy that references the review by the Finance Committee of potential department budget carryovers by December 1st of each year. Ms. Lifke further reported that more discussions have taken place regarding the timing of the carryover requests, and she recommends that the reference to December 1st of each year be removed because that date is not feasible for departments to determine potential carryovers. Ms. Nass suggested that the review of potential carryovers by committees of jurisdiction

MEETING OF THE DODGE COUNTY FINANCE COMMITTEE
MARCH 8, 2022, 8:30 A.M.
FIRST FLOOR AUDITORIUM – ROOMS H & I
DODGE COUNTY ADMINISTRATION BUILDING, JUNEAU WI 53039

in advance of submittal to the Finance Department should be included in the policy. Following Committee discussion on the removal of the reference to December 1st of each year, and review by committees of jurisdiction, Ms. Nass commented that she will work with Eileen Lifke, Interim Finance Director on the recommended changes to the policy, and bring the revised policy to the April 2022 Finance Committee meeting for review.

Ms. Lifke highlighted preliminary departmental surplus (deficits) for 2021. Ms. Lifke reported that Human Services has a deficit of \$1.4 million but currently has an adequate amount in the fund balance to cover the deficit, and the Drainage District has its own fund balance. Ms. Lifke further reported that workers compensation has a revenue source, even though it appears as a deficit, and due to grant funding coming in, Emergency Management no longer has a deficit.

County Administrator Mielke provided an oral report to the Committee regarding the Wisconsin Department of Administration awarded grants for the Neighborhood Investment Program. Mr. Mielke reported that the packet included a memo regarding the grants awarded, and he explained that Dodge County is the sponsoring agent for PAVE, therefore, Dodge County will be responsible for the reporting of the grant funds in the amount of \$3.2 million. Mr. Mielke requested that Purchasing Agent Stephanie Justmann replace former Finance Director David Ehlinger as the contact person for the Neighborhood Investment Program. Motion by Benter, seconded by Kavazanjian to approve the change in contact person for Dodge County for the Neighborhood Investment Program to Purchasing Agent Stephanie Justmann. Motion carried. Mr. Mielke commented that PAVE will be withdrawing the request for ARPA funding. He further commented that \$350,000 of ARPA funds has been obligated to the Dodge County Housing Authority.

Mr. Mielke provided an oral report to the Committee regarding the Consultant/Grant Administrator for the reporting of ARPA funds. Mr. Mielke reporting that eleven (11) firms have submitted Request for Information for assisting with ARPA reporting and state reporting on the PAVE grant, and the due date for submitting the Request for Information is March 18, 2022. Mr. Mielke further reported that Dodge County has two (2) obligations to date, which are the Broadband Assessment Study, in the amount of \$74,625, and Housing Authority, in the amount of \$350,000.

Supervisor Frohling commented that the intent is to use the second installment of ARPA funds to fund the approved 2022 allocations, and the ARPA funds from the first installment were invested in bonds, and the bonds be kept until maturity to maximize the rate of return.

Mr. Mielke provided an oral report to the Committee regarding the 2023 Budget timeline. Mr. Mielke reported that a preliminary timeline was included in the packet materials. Mr. Mielke further reported that he anticipates four (4) proposal options for 2023 health insurance.

Dodge County Treasurer Patti Hilker provided the January and February 2022 County Investment Reports to the Committee members. Ms. Hilker reported Dodge County received the January 2022 settlements from local municipalities for their December 2021 collections. She also reported to those present, the Information Technology borrowing was closed out in January of 2022. Ms. Hilker further reported that local municipalities collected property taxes through the end of January 2022, and the County's portion of those collections was received in February 2022. She also reported that the pipe project borrowing was closed out in the month of February 2022, and the Reeseville Highway Shop borrowing will be paid off in 2025.

MEETING OF THE DODGE COUNTY FINANCE COMMITTEE
MARCH 8, 2022, 8:30 A.M.
FIRST FLOOR AUDITORIUM – ROOMS H & I
DODGE COUNTY ADMINISTRATION BUILDING, JUNEAU WI 53039

Ms. Hilker provided an oral report to the Committee regarding the general checking bank reconciliation. The program seems to be working now, all entries have been cleared thru February 2022.

Ms. Lifke highlighted the following February 2022 Year-to-Date budget reports:

- Dept. 13 – Finance. Ms. Lifke had nothing new to report.
- Dept. 98 – Sales Tax – Ms. Lifke commented that \$557,680 has been posted. Mr. Mielke commented that the Courthouse/Jail roofing project was removed and \$1.4 million in sales tax allocations was budgeted for the project. Mr. Mielke further commented that the \$1.4 million for the project will stay in the 2022 budget, and a carryover will be requested for 2023. He anticipates that the project will be re-bid towards the end of 2022.
- Dept. 99 – General Revenues. Ms. Lifke commented that the available funds in the jail assessment are being monitored.
- Fund 300 – Debt Service. Ms. Lifke had nothing new to report.
- Fund 400 – Capital Projects Fund. Ms. Lifke commented that the highway road construction projects are included in this fund.

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.

Ms. Nass commented that a County Board Supervisor has requested to bring a Resolution regarding the funding of County Highway Road Projects to the March 15, 2022 County Board meeting. Ms. Nass recommends that the Finance Committee should have a special meeting with Ehlers to discuss this potential Resolution.

The Finance Committee will have a special meeting on Wednesday, March 9, 2022, at 4:30 p.m., or upon adjournment of the Taxation Committee meeting, whichever occurs later.

The next regular meeting is scheduled on **Monday, April 11, 2021 at 8:30 a.m.**, and 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 9:52 a.m.



Ed Benter,
Secretary

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