

**MEETING OF THE DODGE COUNTY FINANCE COMMITTEE**  
AUGUST 8, 2022, 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 Finance Committee Chairman Ed Benter, at 9:00 a.m.

Members present: Benter, Caine, Kavazanjian, and Kuehl.

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

Others present: Interim Finance Director Eileen Lifke; Senior Accountant Makenzie Drays; Senior Accountant Jennifer Krakow; Deputy County Clerk Christine Kjornes; Interim County Administrator Jon Hochkammer; Corporation Counsel Kimberly Nass; Veteran Service Officer Andrew Miller; Land Resources and Parks Director Bill Ehlenbeck; Land Conservationist John Bohonek; Physical Facilities Director Russ Freber; Purchasing Agent Stephanie Justmann; Clearview Director of Financial Services Nicole Grossman; Dodge County Clerk Karen Gibson; Dodge County Treasurer Patti Hilker; and County Board Supervisor Dan Siegmann.

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

Motion by Caine, seconded by Kuehl to approve the July 11, 2022 minutes, the July 12, 2022 Joint Finance and Human Resources and Labor Negotiations Committee minutes, and the July 19, 2022 minutes, as presented. Motion carried.

There was no public comment.

There was no Committee discussion regarding the Resolution to Transfer From General Fund for Dodge County Employees Appreciation Event. Motion by Kavazanjian, 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 August 16, 2022 meeting. Motion carried.

There was no Committee discussion regarding the Resolution to Authorize the Purchase of One Commercial ADA Compliant Side-Entry Vehicle. Motion by Caine, seconded by Kavazanjian to 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 August 16, 2022 meeting. Motion carried.

There was no Committee discussion regarding the Resolution for a Designated Public Safety Answering Point Grant (PSAP) for Dodge County and PSAP Grant Funding for One Public Safety Answering Point per County. Motion by Kuehl seconded by Caine to 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 August 16, 2022 meeting. Motion carried.

Land Resources and Parks Director Bill Ehlenbeck provided an oral report to the Committee regarding the Resolution Authorizing the Ledge, Derge, and Astico County Parks Vault Toilet Replacement Project and Project Budget. Mr. Ehlenbeck explained that American Rescue Plan Act (ARPA) funds, in the amount of \$372,000, was awarded for this project, and the bidding process has been completed. He further explained that Huffcutt has been recommended as the contractor for the construction of only the buildings, in the amount of \$287,600. The sitework will be rebid fall of 2022 with construction to begin spring of 2023. Motion by Caine, seconded by Kavazanjian to 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 August 16, 2022 meeting. Motion carried.

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The Committee continued with a discussion regarding the Resolution for the Authorization to Contract with CliftonLarsonAllen LLP (CLA) for Third Party Administrator Services for Administration of Federal ARPA Funds. Corporation Counsel Kimberly Nass reported that she has prepared a final version with an exhibit that will be presented to the Executive Committee for consideration at the August 8, 2022 meeting. Ms. Nass further commented that the cap for professional services is \$95,000. Interim County Administrator Jon Hochkammer commented that the proposal includes a one (1) year contract with CLA, with a cost not to exceed \$95,000, and an additional cost of \$25,500 for the portal. Following Committee discussion, a motion was made by Kuehl, seconded by Caine to authorize and direct the Finance Committee's Chairman to sign the Fiscal Note, dependent on the decision made by the Executive Committee on the Third Party Administration Services at the August 8, 2022 meeting. Motion carried.

The Committee continued with a discussion regarding the Resolution Suspending American Rescue Plan Act (ARPA) Project Awards Pending Decision on Third Party Administration Services for Federal Reporting. Ms. Nass commented that the Resolution was brought forward by County Board Supervisor Cathy Houchin, and if the Resolution is approved by the Executive Committee at the August 8, 2022 meeting, any previously approved ARPA Resolutions would stay as is, but any pending or future ARPA Resolutions would not move forward for approval. Following Committee discussion, a motion was made by Kuehl, seconded by Caine to authorize and direct the Finance Committee's Chairman to sign the Fiscal Note, dependent on the decision made by the Executive Committee on the Third Party Administration Services at the August 8, 2022 meeting. Motion carried.

The Committee continued with a review of the twelve (12) Resolutions Allocating American Rescue Plan Act (ARPA) of 2021 Funds:

1. Authorizing the CLR Fire and Rescue Facility Upgrade Project (\$432,000). There was no discussion on the Resolution. Motion by Caine, seconded by Kavazanjian 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 August 30, 2022 meeting. Motion carried.
2. Authorizing the City of Juneau-Future All Star's Academy Daycare Center Request (\$15,000). There was no discussion on the Resolution. Motion by Kavazanjian, 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 August 30, 2022 meeting. Motion carried.
3. Authorizing the Village of Clyman Water and Waste Water Utility Improvement Project (\$65,000). There was no discussion on the Resolution. Motion by Caine, seconded by Kuehl 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 August 30, 2022 meeting. Motion carried.
4. Authorizing the Astico and Ledge County Parks Expansion (\$770,000). Mr. Ehlenbeck provided an overview of the plan for expansion. Motion by Kavazanjian, 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 August 30, 2022 meeting. Motion carried.

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5. Authorizing the County Trunk Highway CJ/Caughlin Road Project (\$410,400). Supervisor Caine commented that the request was submitted by the Dodge County Highway Department, the Village of Clyman, and Town of Clyman. Motion by Caine, seconded by Kavazanjian 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 August 30, 2022 meeting. Motion carried.
6. Authorizing the City of Horicon-Residential Housing Development Infrastructure Proposal (\$350,000). The Committee had a brief discussion regarding the development. Following the discussion, a motion was made by Kavazanjian, seconded by Caine to authorize and direct the Finance Committee's Chairman to sign the Fiscal Note only, and forward the Resolution to the County Board for consideration at the August 30, 2022 meeting. Motion carried.
7. Authorizing the Village of Reeseville Sewer Chlorination Building Project (\$26,200). There was no discussion on the Resolution. Motion by Caine, seconded by Kuehl 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 August 30, 2022 meeting. Motion carried.
8. Authorizing the City of Beaver Dam-Residential Housing Development Infrastructure Proposal (\$498,000). There was no discussion on the Resolution. Motion by Kavazanjian, seconded by Caine to authorize and direct the Finance Committee's Chairman to sign the Fiscal Note only, and forward the Resolution to the County Board for consideration at the August 30, 2022 meeting. Motion carried.
9. Authorizing the Village of Reeseville Fire Hydrant Replacement Project (\$51,000). There was no discussion on the Resolution. Motion by Caine, seconded by Kuehl 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 August 30, 2022 meeting. Motion carried.
10. Authorizing the Village of Lowell Fire Hydrant Replacement Project (\$107,000). There was no discussion on the Resolution. Motion by Caine, seconded by Kavazanjian 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 August 30, 2022 meeting. Motion carried.
11. Authorizing the Acquisition of Emergency Generator for Sheriff's Office (\$45,000). Motion by Kavazanjian, 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 August 30, 2022 meeting. Physical Facilities Director Russ Freber provided an overview of the December 2021 traffic incident that resulted in the natural gas shut off in the City of Juneau. Mr. Freber reported that the Sheriff's Office currently has a natural gas generator and he recommends a diesel generator. Motion carried.
12. Authorizing a Contribution to Town of Fox Lake Bog Removal Project (\$28,000). There was no discussion on the Resolution. Motion by Caine, seconded by Kavazanjian to authorize and direct the Finance Committee's Chairman to sign the Fiscal Note, approve the Resolution

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and forward the Resolution to the County Board for consideration at the August 30, 2022 meeting. Motion carried.

Interim Finance Director Eileen Lifke reported that Dodge County has received the second tranche, in the amount of \$8.5 million, of ARPA funds.

Corporation Counsel Kimberly Nass reported that the Executive Committee will be discussing the future direction and makeup of the ARPA Ad Hoc Committee at the August 8, 2022 meeting.

Mr. Hochkammer provided an oral report the Committee regarding the Finance Director Recruitment. Mr. Hochkammer reported that Dodge County is continuing to search for interested individuals, but at this time, the focus needs to be on developing the 2023 proposed budget. He suggested the possibility of re-advertising for the position.

Ms. Lifke provided an oral report to the Committee regarding the Status of the 2021 Baker Tilly Financial Audit. Ms. Lifke reported that Dodge County continues to work on the 2021 financial statements, and she anticipates the completion of the financial statements by the week of August 22, 2022. Ms. Lifke further reported that Baker Tilly has begun the single audit.

Mr. Hochkammer reported that he has had discussions with the department heads regarding the Preliminary 2023-2027 Capital Improvement Plan (CIP) projects.

Ms. Lifke provided an oral report to the Committee regarding the 2023 Wages and Benefits. Ms. Lifke reported the departments were directed to budget a 10% increase in health insurance. Ms. Lifke provided an overview of the wages and benefit increase for Fund 100 – General Fund, 200 - Human Services, Fund 755 – Workers Compensation and Fund 760 - Dental, and Fund 700 - Highway. The preliminary total increase for 2023 Wages and Benefits is \$3.4 million, which does not include Fund 600 - Clearview. It was noted that some wages and benefits are reimbursed through grants with Human Services having an increase opportunity for grant reimbursement. Mr. Hochkammer commented that Dodge County would be required to pay a surcharge of \$6.9 million over a two (2) year period in order to buy back into the state health insurance program.

Ms. Lifke provided an oral report to the Committee regarding the Indirect Cost Summary. Ms. Lifke reported that indirect costs are costs incurred by central service departments in support of other departments. Beginning in 2021, the Indirect Costs were included in the department's budget and departments received levy dollar to cover these costs. In turn, department who received the revenue from these costs would have their levy lowered by the amount they receive. Ms. Lifke commented that the Draft 2021 Indirect Cost report was included in the packet materials.

Ms. Lifke reported that she worked with Purchasing Agent Stephanie Justmann on determining the preliminary figures for Allowable tax levy. Ms. Lifke reported that, based on the preliminary numbers, a 1.17% increase in Net New Construction will result in an allowed tax levy increase of \$406,815.

Ms. Lifke reported that preliminary Equalized Value is \$8.6 million, and if the tax levy remains the same as 2022, the potential mill rate would decrease from 4.7775 to 4.1486.

Dodge County Treasurer Patti Hilker provided an oral report to the Committee regarding County Investments. Ms. Hilker reported that the Wells Fargo Investment was closed and reinvested, and market values are going up. Ms. Hilker further reported that the August settlements are in the

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process of being paid out. She commented that the grace period to pay delinquent taxes was the week of August 1, 2022, and amount of interest and penalties is down. Chairman Benter commented that the June 2022 General Checking Bank Reconciliation was emailed to the Committee members.

An overview was provided on the following Year-to-Date Budget Reports for July 2022:

- Dept. 12 – County Clerk – Dodge County Clerk Karen Gibson reported that the budget report was included in the packet materials, and her budget is on track. Ms. Gibson commented that the November election may include school and municipal referendums.
- Dept. 13 – Finance – Ms. Lifke reported that the Finance Department budget is on track.
- Dept. 14 – Treasurer – Ms. Hilker reported that market values are up. She further reported on the In Rem Gain and Loss. Ms. Nass commented that there are no liens after In Rem.
- Dept. 18 – Library – Ms. Gibson commented that the Library does not affect the levy, and the reimbursements for 2023 are lower than 2022. Ms. Gibson explained that the Dodge County Library Committee authorized Dodge County to reimburse Dodge County libraries 100% of their circulations and Adjacent libraries 70%.
- Dept. 94 – Veterans Services – Veteran Service Officer Andrew Miller reported that the Veterans Service budget is on track. Mr. Miller reported on the PACT Act that has expanded the benefits for Veterans who suffer from certain health conditions that may be related to the exposure to toxic substances.
- Dept. 98 – Sales Tax – Ms. Lifke commented that the report was in the packet materials.
- Dept. 99 – General Revenues – There was no discussion.
- Fund 300 – Debt Service – There was no discussion.
- Fund 400 – Capital Projects Fund – There was no discussion.

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

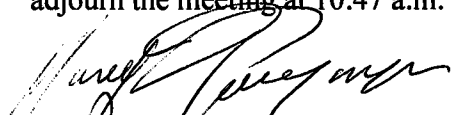
There was no discussion on the Dodge County Vouchers \$10,000 or more Report.

There will be a Joint Finance Committee and Human Resources and Labor Negotiations Committee meeting on Tuesday, August 9, 2022, at 5:00 p.m.

The next regular meeting is scheduled on **Monday, September 12, 2022, at 9:00 a.m.**, and the meeting will be held in the Auditorium, located on the first floor of the Administration Building.

Mr. Hochkammer reported that the County Board of Supervisors were invited to the Fire and EMS Service discussion that will be held on August 10, 2022. Mr. Hochkammer further reported that there will be a special County Board meeting on August 30, 2022, to discuss the next steps of the County Board Strategic Plan, and to consider the twelve (12) ARPA Resolutions.

With no other business on the agenda, a motion was made by Caine, and seconded by Kavazanjan to adjourn the meeting at 10:47 a.m.

  
Nancy Kavazanjan,  
Secretary

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