Finance Committee Regular Meeting
Minutes of the July 9, 2013

Dodge County Finance Committee Chairman, Dave Frohling called the Finance Committee meeting to order at 7:30 A.M. on Tuesday July 9, 2013 in Room H & I – Auditorium of the Administration Building. Chairman Frohling took roll and the following members were present: Frohling, Borchardt, Adelmeyer, Schaefer, and Gohr.

Also present: County Board Chairman Russ Kottke, Mielke, Kolp, Patti Hilker, Judge John Storck, Ruth Otto, Scott Smith, and Lifke.

Julie Kolp, Finance Director certified the public notice given for this meeting complies with the requirements of Wisconsin's open meetings law.

Motion by Schaefer and 2nd by Adelmeyer to allow the chair to deviate from the agenda at his discretion. Motion Carried.

Motion by Gohr and 2nd by Borchardt to approve June 18, 2013 regular committee meeting minutes as presented. Motion Carried.

Ruth Otto, Information Technology (IT) Director appeared to present Resolution 13-13 – Undertake and Complete the Switch Removal and Replacement Project. According to Otto, a March restart test on IT's primary equipment showed serious problems with Core background switches. The switches provide connectivity for components that need to talk to each other within the network. If the switches aren't replaced there is a high risk of IT and phone system failure. The current switches were installed in 1997. The normal life-time of a switch is 7 years. Resolution 13-13 is requesting a $395,331 General Funds transfer to cover the costs of replacing Core background switches. Motion by Borchardt and 2nd by Schaefer to report favorably that sufficient funds are available from the source described and expenditures of funds will not impair either the short-term or long-term financial condition of the county. Motion Carried.

Chief Deputy Scott Smith presented Resolution 13-12 – Sheriff Computer Software, Maintenance and Training Services from New World Systems. According to Smith, the software will enhance New World by interfacing with the State's Time system and allow real time entry and eliminate double entry of data. The system will also help with mapping preferred routes on officer's Mobile Data Computers (MDCs) for mutual aid outside their normal areas. According to Smith, these enhancements will increase department efficiency and safety. Resolution 13-12 is requesting $50,000 of Sales and Use Tax Receipts to cover additional software, maintenance and training. Motion by Borchardt and 2nd by Adelmeyer to report favorably that sufficient funds are available from the source described and expenditure of funds will not impair either the short-term or long-term financial condition of the county. Motion Carried.

Smith continued with the purchase request for Zoll AED CPR-D Padz. According to Smith, AED pads need to be replaced periodically. The request is to replace all pads, however the Sheriff's Department is working on a scheduled replacement plan. The funds requested have been budgeted. Motion by Borchardt and 2nd by Schaefer to approve purchase of 35 Zoll AED CPR-D Padz for $5,302.50.

The County Treasurer provided committee members copies of May 2013's report of working cash account and June 2013's county investment holdings for review. According to Patti Hilker, Treasurer, revenue is up due to increased tax remittance. Hilker noted the negative Average Yield Rate on the County Investment Report is based on today's cashed in value of Ehler's Investments. If these investments are held for 10 years, the rate would be 2.5%.

The County Treasurer provided committee members with the Human Service North Project Note Proceeds Maturity Expiration from June 2013's Ehler's Investment Report.

Hilker continued with an update on Hartford Savings Bank's (HSB) Banking Service Contract. The contract written for the conversion from M&I to HSB hasn't been located. Hilker stated the current contract is an annual contract and requested the new contract be written for 3 or more years. Hilker will be bringing a draft Banking Service Contract to the committee.

The monthly reports on county and state sales tax remittance were reviewed. June 2013's remittance for April was $399,641 compared to $459,467 from the same period in 2012. The fiscal year remittance to date is $2,499,613 compared to $2,460,499 the same time period in 2012.

Judge John Storck appeared before committee members requesting approval for receipt and appropriation of a $4,000 grant from the Wisconsin State Bar. The grant is to assist with purchasing supplies for the free family case pro se litigant services. According to Judge Storck, the pro se litigant service provides help for family matters such as child support, child custody and divorce to county residents who can't afford to pay an attorney. Judge Storck feels the entire grant won't be expensed within the year, so he is requesting a non-lapsing object account be established in Business Unit (BU) 307 – Indigent Counseling. Motion by Borchardt and 2nd by Gohr to approve acceptance and appropriation of Wisconsin State Bar funds to assist in purchasing supplies for the free pro se litigant services for family cases. Motion Carried.

Planning, Development and Parks Committee submitted a memorandum requesting re-appropriation of donated funds to purchase a kayak each for BU 7865 – Astico Park and BU 7863 – Harnischfeger Park. Funds were donated to Friends of Dodge County Parks by Veolia Environmental Services Company, now known as Advance Disposals. Motion by Schaefer and 2nd by Borchardt to re-appropriate $2,000 to purchase a kayak for BU 7865 – Astico Park and a kayak for BU 7863 – Harischfeger Park. Motion Carried.

Jim Mielke, Administrator reviewed a draft resolution format with committee members. After reviewing resolutions from other counties, Mielke developed a Fiscal Impact comment to be added to all fiscally related resolutions. The proposed comment will include:

- Fiscal impact on the current adopted budget
- Signature of Finance Committee Chairman verifying impact was reviewed by the Finance Committee.

Motion by Gohr and 2nd by Schaefer to recommend fiscal resolution format change to Executive Committee. Motion Carried.

Julie Kolp, Finance Director presented a draft General Fund Balance review. Kolp informed committee members that Jim Block, Independent Auditor is finalizing 2012's Financial Statements and he will present the Independent Auditor's Report at August's Finance Committee meeting. Kolp continued with a preliminary review General Fund's year-end balances. Preliminary unassigned balance is $16,062,146. This includes Health and Human Services $1.5 million for the renovation project and Network Infrastructure's requested amount of $395,331. Fund Balance Policy's 10% of total adopted appropriations is $9,622,634. The preliminary unassigned fund balance currently available is $4,544,141. Kolp continued with the County Sales and Use Tax fund balance. Preliminary balance is $3,013,178. Total amount needed to cover current year resolutions is $1,362,978. With an estimated $800,000 excess 2013 remittance, estimated assigned Sales and Use Tax Balance is currently $2,162,978.

Mielke presented preliminary 2014 Budget discussion and requested input from committee members. Mielke proposed building 2014's Budget based on priority requirements and overall levy opposed to past allocation practices. Current information is indicating decreased court grants and inmate revenue. Additional funding is anticipated for Highway, Child Support and Health and Human Services. In areas with decreased funding, Mielke is proposing a change to internal operations opposed to changing services. Draft Sales and Use Tax recommendations will be presented at August's committee meeting. Final action on Capital Improvement Projects will be required in September. At this point, Health Insurance premiums are unknown.

Strategic Planning and Financial Planning Model was discussed. Chairman Frohling recommended keeping this on a priority list. A process still needs to be formalized and funding is still available.

Jim Block, Independent Auditor presented a letter describing a Government Accounting Standards Board (GASB) change in reporting Low-Income Housing on the Financial Statement. In the past, Low-Income Housing was required to be a component of the county's Financial Statements. The change eliminated the requirement. Since Low-Income Housing isn't financially tied to the county, Block and Kolp recommend discontinuing reporting it on the county's financial statements beginning with 2011 – 2012's Financial Statements. Motion by Schaefer and 2nd by Gohr to discontinue reporting Low-Income Housing on the county's annual financial statements. Borchardt abstained. Motion Carried.

Land, Resources and Parks provided information on its policy and procedure for Discover Dodge requesting county funds for tourism promotion in Dodge County. This is a follow-up from April's meeting and is presented as an awareness for committee members. Land, Resources and Parks adopted the policy and procedure after Discover Dodge's President and President Elect approved the draft proposal.

Next regular meeting is scheduled for Tuesday, August 13, 2013 at 7:30 in Room H & I - Auditorium on the 1st floor of the Dodge County Administration Building.

With no other business on the agenda, Chairman Frohling declared the meeting adjourned at 8:55 A.M.

Gerald Adelmeyer

Gerald Adelmeyer,
Secretary