



AGENDA
Dodge County Board of Supervisors Meeting
Tuesday, April 30, 2024 – 6:00 PM
County Board Room, Fourth Floor
127 East Oak Street, Juneau, Wisconsin 53039

The following business will be brought before the County Board for initiation, discussion, deliberation, and possible formal action subject to the rules of the Board, which may be inspected in the office of the County Clerk. This meeting is livestreamed at the following link <https://www.co.dodge.wi.gov/livestream>. Information regarding livestreaming can be found on the County Board's webpage.

- 1. Call to Order**
- 2. Pledge of Allegiance**
- 3. Roll Call**
- 4. Public Comment (30 minute limit, 2 minutes per person), public comments limited to items on the agenda only**
- 5. Motion: Confirm County Board Committee Appointments for 2024-2026**
- 6. Unfinished Business - Resolution**
 - [24-06](#) Authorizing Highway Fund Balance Reduction to Address 2019-2022 Prior Year Adjustment for Fringe Benefit and Field Small Tool Variances – Finance Committee
- 7. Motion: Waiver of per diem for April 30, 2024, County Board Meeting**
- 8. Adjourn**

Any person wishing to attend who, because of a disability, requires special accommodation, should contact the Dodge County Clerk's Office at (920) 386-3600, at least 24 hours before the scheduled meeting time so appropriate arrangements can be made. The building entrance that is accessible by a person with a disability is located on the east side of the building off of Miller St.

Any invocation that may be offered before the official start of the Board meeting shall be the voluntary offering of a private citizen, to and for the benefit of the Board. The views or beliefs expressed by the invocation speaker have not been previously reviewed or approved by the Board, and the Board does not endorse the religious beliefs or views of this, or any other speaker.

COMMITTEE NAME		COUNTY BOARD					
MEETING DATE: April 30, 2024							
		Approval <i>DF</i>				Date <i>5/2/2024</i>	
		Chair <i>Frohling</i>					
VENDOR	NAME	PRESENT	ABSENT	PERDIEM	MILES	AMOUNT	AMOUNT
20106	Beal, David D	X		60.00	0	0.00	\$60.00
49449	Benter, Ed	X		60.00	36	24.12	\$84.12
11970	Bischoff, Larry	X		60.00	20	13.40	\$73.40
26899	Bobholz, Mary	X		60.00	28	18.76	\$78.76
50624	Boelk, Jr. Robert L.	X		60.00	26	17.42	\$77.42
50956	Breselow, Jeff	X		60.00	26	17.42	\$77.42
50238	Burnett, Kevin		X	0.00	0	0.00	\$0.00
50949	Butler, Michael A.	X		60.00	52	34.84	\$94.84
49453	Caine, Jeffrey		X	0.00	0	0.00	\$0.00
50951	Conway, Paul J.	X		60.00	30	20.10	\$80.10
46788	Derr, Lisa	X		60.00	21	14.07	\$74.07
50948	Frievalt, Rodger		X	0.00	0	0.00	\$0.00
28760	Frohling, David	X		65.00	29	19.43	\$84.43
49993	Guckenberger, David	X		60.00	42	28.14	\$88.14
50625	Hedrick, Jenifer	X		60.00	32	21.44	\$81.44
49454	Houchin, Cathy	X		60.00	33	22.11	\$82.11
50823	Johnson, Andrew	X		60.00	20	13.40	\$73.40
50950	Kauffeld, Steve	X		60.00	34	22.78	\$82.78
50882	Kavazanjan, Nancy	X		60.00	18	12.06	\$72.06
50775	Kenevan, Haley	X		60.00	20	13.40	\$73.40
50952	Klobuchar, Marilyn	X		60.00	32	21.44	\$81.44
51070	Klockow, Jayme	X		60.00	20	13.40	\$73.40
50954	Kraus Jr., John H.	X		60.00	29	19.43	\$79.43
50623	Kuehl, Karen	X		60.00	28	18.76	\$78.76
19650	Macheel, Dale	X		60.00	44	29.48	\$89.48
29374	Maly, Donna	X		60.00	20	13.40	\$73.40
51325	Meinel, Evan	X		60.00	32	21.44	\$81.44
51326	Miller, Donald	X		60.00	14	9.38	\$69.38
50837	Priesgen, Benjamin		X	0.00	0	0.00	\$0.00
50844	Siegmann, Daniel	X		60.00	30	20.10	\$80.10
50955	Steger, Jody	X		60.00	40	26.80	\$86.80
50982	VandeZande, Randy	X		60.00	32	21.44	\$81.44
50627	Yaroeh, Del	X		60.00	20	13.40	\$73.40



**Dodge County Board of Supervisors
April 30, 2024 – 6:00 p.m.
Administration Building - Juneau, Wisconsin**

The April 30, 2024, Meeting of the Dodge County Board of Supervisors was called to order by Chairman David Frohling at 6:00 p.m.

The Board rose to say the Pledge of Allegiance.

Roll call was taken with all Supervisors being in attendance with the exception of Supervisors Frievalt, Caine, Burnett, and Priesgen, who had previously asked to be excused.

Public Comment

No public comment.

Special Order of Business: Confirm County Board Committee Appointments for 2022-2024.

Confirm County Board Committee Appointments for 2022-2024. A motion to confirm the appointments was made by Supervisor Conway and seconded by Supervisor Kraus. Motion passed by voice vote.

The following Resolution was read by Danielle Van Egtern, Chief Deputy County Clerk and acted upon by the Board:

Unfinished Business: Resolution 24-06

Authorizing Highway Fund Balance Reduction to Address 2019-2022 Prior Year Adjustment for Fringe Benefit and Field Small Tool Variances – Finance Committee. The Chief Deputy County Clerk stated this resolution was originally presented at the April 16, 2024, County Board meeting with a motion to adopt by Supervisor Benter and a second by Supervisor Caine. A motion to postpone the resolution was then made, seconded, and adopted. Therefore, the original resolution is before the body with a pending motion to adopt. Board discussion took place. Supervisor Derr made a motion which was seconded by Supervisor Maly to call the question. The vote was cast on the motion with 25 ayes and 4 noes, thereby ending debate.

Ayes: Benter, Bobholz, Macheel, Kraus, Kavazanjian, Breselow, Miller, Johnson, Siegmann, Steger, Kuehl, Boelk, Bischoff, Conway, Hedrick, Frohling, Beal, Meinel, VandeZande, Klobuchar, Maly, Klockow, Kenevan, Derr, Yaroch. Total 25.

Noes: Guckenberger, Butler, Kauffeld, Houchin. Total 4.

Absent: Frievalt, Caine, Priesgen, Burnett. Total 4.

The vote was cast on Resolution 24-06 with 24 ayes and 5 noes, thereby adopting the Resolution.

Ayes: Benter, Bobholz, Macheel, Kraus, Kavazanjian, Breselow, Miller, Johnson, Guckenberger, Steger, Kuehl, Boelk, Conway, Hedrick, Frohling, Beal, Meinel, VandeZande, Klobuchar, Maly, Klockow, Kenevan, Derr, Yaroch. Total 24.

Noes: Siegmann, Butler, Bischoff, Kauffeld, Houchin. Total 5.

Absent: Frievalt, Caine, Priesgen, Burnett. Total 4.

Motion: Waiver of per diem for April 30, 2024, County Board Meeting

Chair Frohling asked Supervisor Breselow if he wanted to motion to waive per diem for this meeting, based on Supervisor Breselow's comments at the April 16, 2024, meeting. Supervisor Breselow declined. The agenda item died for lack of a motion.

At 6:34 p.m. Supervisor Johnson made a motion which was seconded by Supervisor Beal to adjourn until Tuesday, May 21, 2024, at 6:00 p.m. The motion carried by voice vote.

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

RESOLUTION NO. 24-06

Authorizing Highway Fund Balance Reduction to Address 2019-2022 Prior Year Adjustment for Fringe Benefit and Field Small Tools Variances

TO THE HONORABLE BOARD OF SUPERVISORS OF DODGE COUNTY, WISCONSIN,

WHEREAS, in the process of reviewing departmental financial records for purposes of closing the 2023 books, the Finance Department discovered variances between fringe benefit rates and field small tools rates charged by the Dodge County Highway Department and the allowable rates determined by the Wisconsin Department of Transportation (DOT); and,

WHEREAS, in consultation with and the assistance of the Wisconsin Department of Transportation, the Finance Department has determined, based on comparison of the County's General Ledger and CHEMS, the total fringe benefit and field small tools variances for the time period of 2019-2022 was \$1,491,768.12 and \$52,318.22, respectively, as reflected on Exhibit "A" attached hereto; and,

WHEREAS, with the assistance of the Wisconsin Department of Transportation, and upon a review of the DOT Manual, the Finance Department recalculated the rates for the relevant time period and concluded that as a result of the incorrect fringe benefit and field small tools rates, the total amount of the variance subject to the adjustments described herein is \$1,439,449.90; and,

WHEREAS, in order to correct the Highway Department financial records in preparation for 2023 closing, it is necessary to book an accounts payable for prior year projects in the amount of \$1,491,768.12 for the fringe benefit rate variance and to book an unearned revenue in the amount of \$52,318.22 for the field small tools variance, as prior year adjustments, and use Highway Department Fund Balance/Net Position to account for same; and,

WHEREAS, the Dodge County Finance Committee has been presented with this information and has evaluated the status of the Highway Department's Fund Balance/Net Position; and,

WHEREAS, as a result of the Committee's review and analysis, the Committee recommends to the Dodge County Board of Supervisors that the Highway Department's Fund Balance/Net Position be reduced by \$1,439,449.90 to account for the 2019-2022 Prior Year Adjustment needed to rectify the error in calculating allowable fringe benefit and field small tools rates for the same time period; and,

NOW, THEREFORE, BE IT RESOLVED, by the Dodge County Board of Supervisors that the recommendations of the Committee to book an accounts payable for prior year projects in the amount of \$1,491,768.12 for the fringe benefits and to book an unearned revenue for the field small tools in the amount of \$52,318.22 and reduce the Highway Department's Fund Balance/Net Position by that same amount are hereby adopted; and

1 **BE IT FINALLY RESOLVED**, that the Dodge County Finance Director is hereby
2 directed to establish the accounts payable for prior year projects and the unearned revenue in the
3 total amount of \$1,439,449.90 and reduce the Highway Department's Fund Balance/Net Position
4 accordingly.

5
6

All of which is respectfully submitted this 16th day of April, 2024.

Dodge County Finance Committee:

Ed Benter

Ed Benter

Karen Kuehl

Jeff Caine

Jeff Caine

Kira Sheahan-Malloy

ADOPTED
BY DODGE COUNTY BOARD

Nancy Kavazanjian

Nancy Kavazanjian

APR 30 2024

AYES 24 NOES 5
ABSTAIN ABSENT 4

FISCAL NOTE:

2023 Highway Unrestricted Net Position Analysis		
2022	Unrestricted Net Position	3,849,167.09
2023	Minimum Required Net Position	(1,705,713.00)
	Amount over (under) required	
2023	minimum	2,143,454.09
	Unaudited Change in Net Position (excluding airport, fringe benefits, field small tools, and brine	
2023		71,779.68
	Unaudited Amount over (under required minimum Before Prior Year	
2023	Adjustment	2,215,233.77
	Fringe Benefit Rate Variance Prior	
2023	Year Adjustment	(1,491,768.12)
	Field Small Tools Variance Prior Year	
2023	Adjustment	52,318.22
	Unaudited Amount over (under required minimum After Prior Year	
2023	Adjustment	775,783.87

Karen J. Nelson
County Clerk

Finance Committee review date: April 8, 2024. Finance Committee Chair initials: *ESB*

Vote Required: 2/3rd Majority of Members Elect

Resolution Summary: A Resolution Authorizing Highway Fund Balance Reduction to Address 2019-2022 Prior Year Adjustment for Fringe Benefit and Field Small Tools Variances.

Account	Description	2023 Actual	2022 Actual	2021 Actual	2020	2019		
700-30-30-3210-00000-00-411100-	PROPERTY TAX REVENUE	0.00	228,642.00	0.00	0.00	0.00		
700-30-30-3210-00000-00-433110-	COVID FEDERAL AID	0.00	0.00	-10,252.09	-136,956.27	0.00		
700-30-30-3210-00000-00-511000-	SALARY EXP	0.00	0.00	-84,066.61	115,040.19	446,043.10		
700-30-30-3210-00000-00-512000-	NON PRODUCTIVE PAY	0.00	729,407.18	709,670.34	722,935.73	833,122.12		
700-30-30-3210-00000-00-512001-	SICK/ELB LEAVE	53,653.69	0.00	0.00	0.00	0.00		
700-30-30-3210-00000-00-512002-	VACATION PAY	88,800.11	0.00	0.00	0.00	0.00		
700-30-30-3210-00000-00-512003-	PEHP PAY OUT	23,660.42	0.00	0.00	0.00	0.00		
700-30-30-3210-00000-00-512004-	LONGEVITY PAY	11,994.00	0.00	0.00	0.00	0.00		
700-30-30-3210-00000-00-512005-	HOLIDAY PAY	182,074.36	0.00	0.00	0.00	0.00		
700-30-30-3210-00000-00-512006-	BEREAVEMENT PAY	485.52	0.00	0.00	0.00	0.00		
700-30-30-3210-00000-00-512007-	JURY DUTY	222.16	0.00	0.00	0.00	0.00	Green: Not acceptable Fringe Benefits Per DOT	
700-30-30-3210-00000-00-512008-	PTO PAY	265,604.81	0.00	0.00	0.00	0.00	Blue: Surplus from 2019-2022 based on General Ledger	
700-30-30-3210-00000-00-512009-	VOL_EMS	520.95	0.00	0.00	0.00	0.00	Cream: Surplus from 2019-2022 based on CHEMS Billings compared to General Ledger (549170)	
700-30-30-3210-00000-00-512014-	WINTER ON CALL	48,800.00	0.00	0.00	0.00	0.00	Yellow: Total Fringe Benefit Variance 2019-2022 and Total Field Small Tools Variance 2019-2022	
700-30-30-3210-00000-00-512015-	WELLNESS INCENTIVE	450.00	0.00	0.00	0.00	0.00	Red: Total 2019-2022 Variance	
700-30-30-3210-00000-00-513000-	FICA TAXES	370,132.89	324,210.33	317,766.40	331,014.79	299,728.43		
700-30-30-3210-00000-00-513100-	WRS CHARGES	347,239.51	293,113.44	294,058.50	305,833.25	281,834.14		
700-30-30-3210-00000-00-513200-	HEALTH INSURANCE	813,631.56	862,322.48	858,416.10	868,128.52	859,934.92		
700-30-30-3210-00000-00-513201-	HSA CONTRIBUTION	107,962.99	106,446.98	93,537.50	89,375.00	0.00		
700-30-30-3210-00000-00-513300-	LIFE INSURANCE	2,262.36	2,120.82	1,997.37	1,951.01	4,495.21		
700-30-30-3210-00000-00-513400-	WORKERS COMPENSATION	42,301.32	34,404.91	34,200.88	152,232.87	157,018.79		
700-30-30-3210-00000-00-513500-	DENTAL INSURANCE	58,194.84	60,899.16	61,977.80	66,430.14	64,687.38		
700-30-30-3210-00000-00-513600-	UNEMPLOYMENT COMP BENEFIT	337.59	4,683.65	14,309.34	7,295.06	7,965.65		
700-30-30-3210-00000-00-513700-	COMPENSATORY PAY	0.00	0.00	0.00	0.00	-41,539.59		
700-30-30-3210-00000-00-516300-	AUDIO GRAM TESTING	1,337.50	1,502.77	1,517.14	0.00	1,580.00		
700-30-30-3210-00000-00-516600-	UNIFORM ALLOWANCE	0.00	7,284.71	6,291.46	6,901.57	8,610.00		
700-30-30-3210-00000-00-516700-	TOOL ALLOWANCE	0.00	1,669.90	1,500.00	1,750.00	1,687.75		
700-30-30-3210-00000-00-516800-	PERSONAL PROTECTIVE EQUIPMENT	5,279.84	4,885.61	3,906.59	5,734.94	4,344.89		
700-30-30-3210-00000-00-516900-	PRESCRIPTION EYEWEAR	125.00	0.00	-137.50	868.08	250.00		
700-30-30-3210-00000-00-532400-	EDUCATION AND TRAINING	0.00	0.00	0.00	472.45	4,244.00		
700-30-30-3210-00000-00-533000-	MILEAGE	0.00	431.00	238.56	0.00	0.00		
700-30-30-3210-00000-00-533300-	MEALS	0.00	212.97	255.57	138.37	0.00		
700-30-30-3210-00000-00-534000-	FUEL	0.00	90.00	0.00	0.00	0.00		
700-30-30-3210-00000-00-534140-	OPERATING SUPPLIES	0.00	0.00	794.02	37,886.92	0		
700-30-30-3210-00000-00-541000-	CO FLEXPENDING HSA ADMIN	0.00	0.00	0.00	0.00	265.32		
700-30-30-3210-00000-00-549170-	EMPLOYEE BENEFIT ALLOCATION	-2,275,144.99	-2,810,977.42	-3,018,824.79	-2,804,620.74	-2,650,891.40	-13,560,459.34	
		149,926.43	-386,980.09	-721,923.03	-274,264.98	273,082.96	-1,110,085.14	TOTAL SURPLUS FROM 2019-2022
EMPLOYEE BENEFITS CHEMS BILLINGS		-2,270,965.07	-2,812,761.24	-3,120,837.69	-3,082,507.00	-2,650,891.40	-13,937,962.40	
Difference Between GL and Billings		4,179.92	-1,783.82	-102,012.90	-277,886.26	0.00	-381,682.98	
							-1,491,768.12	

Account	Description	2023 Actual	2022 Actual	2021 Actual	2020	2019		
700-30-30-3220-00000-00-493000-	TRANSFER IN	0.00	-123.00	0.00				
700-30-30-3220-00000-00-511000-	SALARY EXP	5,287.78	2,996.00	3,381.80				
700-30-30-3220-00000-00-521450-	PROFESSIONAL SERVICES	14.50	0.00	0.00				
700-30-30-3220-00000-00-534000-	FUEL	135.96	0.00	0.00				
700-30-30-3220-00000-00-534111-	PARTS	260.73	0.00	0.00				
700-30-30-3220-00000-00-534140-	OPERATING SUPPLIES	77,001.34	86,055.34	78,622.90				
700-30-30-3220-00000-00-549000-	EMPLOYEE BENEFITS	3,136.78	2,246.01	2,776.44				
700-30-30-3220-00000-00-549130-	MATERIALS AND SUPPLIES	0.00	0.00	0.00				
700-30-30-3220-00000-00-549140-	SHOP OVERHEAD	6,397.78	5,228.25	8,314.83				
700-30-30-3220-00000-00-549180-	FIELD SMALL TOOL ALLOCATION	-105,102.36	-94,812.24	-53,247.14				
		-12,867.49	1,590.36	39,848.83	19,469.94	-8,590.91	52,318.22	
	Total						1,439,449.90	