

## **Finance Committee Regular Meeting**

Minutes of the July 8, 2014

Dodge County Finance Committee Chairman, Dave Frohling called the Finance Committee meeting to order at 7:30 a.m. on Tuesday July 8, 2014 in Room H & I – Auditorium of the Administration Building. Chairman Frohling took roll and the following members were present: Frohling, Schaefer, Adelmeyer, Gohr and Uttke.

Also present: County Board Chairman Russ Kottke, Mielke, Kolp, and Hilker. Others, Ruth Otto, Dean Perlick, Scott Smith, Patrick Schoebel, Russ Freber, Jane Hooper, Tony Marchese, Lifke and Johnson^Block partner, Kevin Krysinski and Johnson^Block supervisor Brett Hofmeister.

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

Motion by Gohr and 2<sup>nd</sup> by Schaefer to allow the chair to deviate from the agenda at his discretion. Motion Carried.

Motion by Gohr and 2<sup>nd</sup> by Adelmeyer to approve June 10, 2014 regular committee meeting minutes as presented. Motion Carried.

Patrick Schoebel, Medical Examiner appeared before committee members requesting \$645 of uncollectable funds be written off. Motion by Schaefer and 2<sup>nd</sup> by Gohr to write-off \$645 of un-collected Medical Examiner fees from Business Unit (BU) 2501 – Medical Examiner. Motion Carried.

Scott Smith, Chief Deputy Sheriff appeared to present information on purchasing exercise bicycles for inmate use. According to Smith, the bicycles are durable and provide safety measures for inmate use. The bicycles were budgeted for 2014. Motion by Uttke and 2<sup>nd</sup> by Schaefer to purchase 4 exercise bicycles for \$7,532 from BU 1326 – Jail Improvement and process voucher when received. Motion Carried.

Smith presented information on an appropriation request from BU 2035 – Crime Prevention Fund. The appropriations will be used to restock Child ID supplies and purchase articles to hand out at the county fair. The \$2,500 request was under \$3,000 and authorized by Julie Kolp, Finance Director. The information was presented to the Finance Committee for awareness.

Ruth Otto, Information Technology (IT) Director appeared to present information on re-appropriation of \$16,352 from BU 1813 to BU 1811. According to Otto, a decision was made in 2013 to consolidate BUs 1811, 1812 and 1813 to BU 1811. When she requested the fiscal year 2013 carry forward for BU 1813, it should have been requested to carry forward to BU 1811 and not BU 1813. Otto requests to re-appropriate \$16,352 from BU 1813 to BU 1811. Motion by Schaefer and 2<sup>nd</sup> by Gohr to approve re-appropriation of \$16,352 from BU 1813 – Imaging to BU 1811 – Network Infrastructure. Motion Carried.

Otto continued with information on the Advance Scheduler Lease for Kronos. The Kronos project comes with a scheduler but the Advance Scheduler is structured for staffing needs at nursing homes and hospitals. It provides additional features such as notification to ensure adequate staffing for all shifts. According to Otto, there would be a \$15,000 savings if the lease is purchased now instead of 2015 and the cost will be absorbed through Clearview's budget. Motion by Schaefer and 2<sup>nd</sup> by Uttke to approve the Advance Scheduler Lease for Kronos. Motion Carried.

Otto reported on the Kronos project. Human Resources is currently live and Timekeeper will be live by the end of the month.

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Resolution No. 14-24 Elevator Upgrade. The Fiscal Note set forth in Resolution No. 14-24 was presented to the Finance Committee for its review and approval. The Fiscal Note sets forth a Fiscal Impact in the amount of \$194,786 on 2014's adopted Budget. According to Russ Freber, Physical Facilities Director, the elevator will stay in the existing shaft with most of the penthouse equipment getting replaced. This includes a new motor, controls and doors. The inside appearance of the elevator will remain the same for the most part with floor stops functioning off of the existing panel. Emergency buttons will be in a new panel. Motion by Gohr and 2<sup>nd</sup> by Schaefer to approve the Fiscal Note as presented and to authorize and direct Finance Committee's Chairman to sign the Fiscal Note and to send Resolution No. 14-24 to the County Clerk. Motion Carried.

Motion by Uttke and 2<sup>nd</sup> by Adelmeyer to approve the purchase of 2 MSA M7 SCBA with accessories for \$10,000. Motion Carried.

Johnson^Block partner Kevin Krysinski and supervisor Brett Hofmeister presented Dodge County's 2013 Financial Statements. Krysinski presented an overview on the Financial Statements and Independent Auditor's Report. According to Krysinski, the auditors reported an unmodified opinion which indicates reports were fairly presented to auditors in all material respect and changes in financial position for the year ended were in conformity with Generally Accepted Accounting Principles (GAAP). Hofmeister discussed the various financial statements. Areas highlighted by Hofmeister included:

- Net position increased \$1.010 million.
- Unassigned Fund Balance is more than 29% of Budget, three months of expenditures is less than 25% of total fund balance and debt capacity is at 14%. These three represents a strong financial position.
- Highway returned money to its fund balance and Clearview increased its fund balance with increased revenues offset by increased expenditures.
- The overall audit went well. All findings reported in 2012's audit were addressed.

Suggestions made by the auditors included:

- Improve internal controls for the payroll system. This will be a focus for 2014's audit with the incorporation of Kronos.
- Establish a risk management plan to include fraud reporting with a safe way to report fraud.
- Adopt and document county financial procedure, to include financial planning, long range planning and long range asset management and tracking.
- Review document fees, charges and write-offs.
- Establish a county-wide policy procedure for Debt service and budgeting compliance.

Overall, Hofmeister reported Dodge County has a strong Balance Sheet.

Kolp provided committee members with revisions to Dodge County's current Credit Card Policies and Procedures and an update of the purchase card transition. Revisions were made to the Credit Card Policies and Procedures to incorporate US Banks Purchase Cards. The update included Treasurer's addressing the purchase card issuance to State employees, US Bank software's allowing supervisors to approve purchases in real time and Finance Department will be performing manual audits to make sure receipts match charges. Motion by Uttke and 2<sup>nd</sup> by Gohr to approve the revised July 2014 Dodge County Purchase Card (Credit Card) Program Policies and Procedures.

Clearview reported no write-offs for 2<sup>nd</sup> Quarter 2014. This was reported to committee members for awareness.

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Jim Mielke, Administrator reported concerns regarding Dodge County's property rented by MetalFab in Beaver Dam. This is a 14 acre parcel and the building is 140,000 square feet. The tenant does custom machining and pays \$6,000 per month for rent. Currently, the building has significant water leaks and poor air quality in the office area. Operations are taking place in areas with standing water. For 2015, the Executive and Taxation Committees will consider significant expenditures to fix water leakage and air quality in the building or assist tenant with relocating and tear the plant down. This information was presented to committee members for awareness.

Mielke continued with preliminary Capital Improvement Program information. Projects presented were:

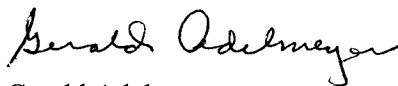
- Sheriff department upgrade to security control system. This includes cameras, software and switches.
- Sheriff communication center next generation upgrade to accept texting and video.
- Clearview's standard replacement cycle.
- Highway road rehabilitation and remote shop rehabilitation.
- Emergency Management continuation with Simulcast expansion.
- County Clerk electronic voting and microphone system in the County Board room.
- Human Services and Health van replacement. There may also be state funding available for this purchase.
- Information Technology normal replacement.
- Land Conservation truck replacement.
- Land Resources and Parks updating parks and trails, Gold Star Memorial Trail from Mayville to Horicon Marsh station and possible Ledge Park property acquisition.
- Maintenance replacing Henry Dodge Office Building (HDOB) air conditioning units and adding storage building.

The County Treasurer provided committee members copies of May 2014's report of working cash account and June 2014's county investment holdings for review. There was discussion on the investment report format. Members preferred historical data so prior year comparison data will remain on the report.

The monthly county and quarterly state sales tax remittance reports were reviewed. June 2014's remittance for April was \$422,574 compared to \$399,631 from the same period in 2013. The fiscal year remittance to date is \$2,689,091 compared to \$2,499,613 the same time period in 2013.

Special meeting to address a request from District Attorney and Human Services and Health is scheduled for July 15, 2014 at 6:30 p.m. in Room 4C on the 4<sup>th</sup> floor of the Dodge County Administration Building. Next regular meeting is scheduled for Tuesday, August 12, 2014 at 7:30 a.m. in Room H & I - Auditorium on the 1<sup>st</sup> floor of the Dodge County Administration Building.

With no other business on the agenda, Chairman Frohling declared the meeting adjourned at 9:48 a.m.



Gerald Adelmeyer,  
Secretary