DODGE COUNTY JOINT FINANCE COMMITTEE AND HEALTH FACILITIES COMMITTEE
July 12, 2016, 8:00 A.M.
FIRST FLOOR AUDITORIUM – ROOMS H and I
DODGE COUNTY ADMINISTRATION BUILDING, JUNEAU WI 53039

The meeting was called to order by Dodge County Finance Committee Chairman, Dave Frohling, at 8:00 a.m.

Members present from the Finance Committee: Benter, Frohling, Schaefer, and Uttke.

Member absent from the Finance Committee: None.

Members present from the Health Facilities Committee: Bischoff, Duchac, Schaefer, and Hilbert.

Members absent from the Health Facilities Committee: Derr.

Others present: County Board Chairman Russell Kottke; County Administrator Jim Mielke; Finance Director Julie Kolp; Deputy County Clerk Christine Kjornes; Dodge County Deputy Sheriff Scott Smith; Physical Facilities Assistant Director Phil McAleer; Clearview Administrator Jane Hooper; Clearview Director of Finance Bill Wiley; Land Information Director Joyce Fiacco; Information Technology Director Ruth Otto; Assistant Finance Director Eileen Lifke; Finance Senior Accountant Makenzie Drays; Dodge County Circuit Court Judge Steven G. Bauer; Fiscal Support Services Division Manager Ken Kamps; County Treasurer Patti Hilker; Clearview Assistant Living Supervisor Jessica Strean; Clearview Director of Nursing Ann Schulz; Clearview Household Specialist Heather Ninmann; Clearview Director of Environmental Services Jim Hill; Human Services and Health Division Manager Sheila Drays; Clearview Human Resource Specialist Angi Zilliox; Clearview Support Services Director Lori Kurutz; Clearview Unit Coordinator Jackie Kuhl; Clearview Director of Dietary Services Heather Hearley; Human Services and Health Division Manager Alyssa Schultz; Johnson Block & Company, Inc. Representatives Kevin Krysinski, Brett Hofmeister, and Tara Bast.

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

Supervisor Frohling asked for a moment of silence in memory of Gerald Adelmeyer.

Frohling nominated Benter to replace Adelmeyer as committee secretary. No other nominations were received. Motion by Frohling, seconded by Schaefer to close nominations and cast a unanimous ballot electing Benter as secretary.

Motion by Schaefer, seconded by Benter to allow the chair to deviate from the agenda at his discretion. Motion carried.

Circuit Court Judge Steven G. Bauer provided an oral report to the Committees regarding psychiatric evaluation costs. Judge Bauer reported that $80,000 was budgeted in 2016 for psychiatric evaluations, but annual expenditures are projected to be $129,000 due to the increase in court cases that needed psychiatric evaluations, which results in an anticipated shortfall of $58,000 in the 2016 budget. Judge Bauer further reported that with the assistance of Finance

Director Julie Kolp, procedures for tracking outstanding bills is now in place. County Administrator Jim Mielke stated that the 2017 budget will include a $140,000 budget line for psychiatric evaluations.

Supervisor Uttke arrived to the meeting at 8:10 a.m.

Johnson Block & Company, Inc. representatives Kevin Krysinski, Brett Hofmeister, and Tara Bast appeared before the Committees to present the Dodge County 2015 Financial Statements. Mr. Krysinski presented an overview of the Independent Auditor's Report which includes a report on Internal Control over Financial Statements, and Mr. Krysinski stated that a Compliance Report relating to Federal and State funding will be provided in the future. Areas highlighted included:

- Fund Financial Statements – Funds include General Fund, Capital Projects, Debt Service, Clearview, and Human Services.
- No qualifications on Financial Statement – unmodified.
- 2014 Material Weakness in Clearview accounts receivables has been resolved.
- 2015 Internal Control Finding in Human Services Client Billing – larger adjustment at end of year. Need to focus on the timeliness of billings.

Johnson Block & Company, Inc. representative Brett Hofmeister appeared before the Committees to present the Fund Financial Statements. Mr. Hofmeister provided an overview on the type of funds presented in the 2015 Financial Statements. Areas highlighted included:

- The General Fund had an end fund balance of $27.4 million, an increase of $100,000 from 2014.
- Debt Service had an end balance of $0.
- Capital Projects had an end balance of $0, and the remaining balance of $239,000 was transferred to the General Fund.
- Health and Human Services had approximately a $316,000 fund balance deficit, a result of accrual for compensated employee absences. This was a slight improvement from a $425,000 fund balance deficit in 2014.
- The Highway Fund had an end balance of $6.8 million, resulting from an increase in paving projects.
- Clearview had an end fund balance of $3.2 million, a decrease of approximately $145,000.

Mr. Hofmeister reported that Dodge County had a good financial stability as of December 31, 2015, and the County should continue to work on improving its risk assessment process, especially with the implementation of new software packages, which can affect risk assessment, and continue to improve documentation of internal controls.

Johnson Block & Company, Inc. representative Tara Bast appeared before the Committees to present additional Audit Procedures for the Human Services and Health Department. Areas highlighted included:

- Decrease in budget overruns in 2015. Wages and benefits are the largest line items.
- There was an increase in expenditures from $9,118,995 in 2014 to $9,408,036 in 2015, but was under budget by 2%.
- Review of Credit Card Activity in Human Services – In 2015, ten (10) individuals at Human Services and Health Department had County credit cards. Ms. Bast stated that good procedures are in place for review of credit card purchases.
- Revenues and Expenditures were fairly stated, and Johnson Block & Company worked with Ms Kolp and Mr. Kamps to perform a large adjustment that was needed to reconcile receivables and payables due to outpatient services as of December 31, 2015.
- Recommendations were to continue to review balance sheet receivable and related payable accounts monthly, provide documentation to support account balances.
- Material weakness discovered in account reconciliation procedures.
- The billing software currently being used in Human Services has significant limitations and reporting features do not allow for accurate financial reporting. New billing software being implemented this fall.
- There was a processing backlog in the billing department which caused a delay in the recording of revenues and receivables, but Human Services is making strides in getting caught up.
- Observations were that Kronos is uploaded to the financial ledger in batches, which does not represent what the makeup of that amount truly is, but reports will be available in the future.

Dodge County Deputy Sheriff Scott Smith reported to the Committee that a request for a DVR server power supply is no longer needed. Mr. Smith further reported that the air conditioning compressor located in Pod J at the Dodge County Law Enforcement Center needed to be replaced, and that there are monies in the Jail Improvement fund to cover the cost of these repairs. Motion by Schaefer, seconded by Uttke to authorize the payment of the invoice to Kaul Refrigeration in the amount of $8,734.90, for the replacement of the air conditioning compressor. Motion carried.

Mr. Smith provided a brief oral report to the Committee regarding an Intra-Department Fund Transfer request in the amount of $2,500 to pay for the repairs to electronic controlled doors in the Justice Facility. Mr. Smith is requesting $2,500 be transferred to BU 2022.5249.4 – Hardware Maintenance/Repair – from BU 2022.5819 – Capital Improvements. It was a consensus of the Committee members to authorize and direct the Finance Committee's Chairman to sign the Intra-Department Fund Transfer Form.

Fiscal Support Services Division Manager Ken Kamps provided an oral report to the Committee regarding Resolution 16-29 to abolish two (2) positions and create five (5) positions in the Human Services and Health Department. Mr. Kamps reported that the positions to be abolished are:

- One (1) vacant, funded, full-time, benefited position of *Human Services Supervisor – Administrative Support Services; and,*

- One (1) filled, funded, full-time, benefited position of *Account Clerk II.*

Mr. Kamps further reported that the positions to be created are:

- One (1) new, full-time, benefited position of *Aging and Disability Resource Specialist I, II, or III*; and,
- One (1) new, full-time, benefited position of *Customer Service/Support Specialist*; and,
- One (1) new, full-time, benefited position of *Billing Specialist*; and,
- One (1) new, full-time, benefited position of *Administrative Secretary*; and,
- Increase One (1) filled, funded, 0.5 full-time equivalent (FTE), benefited position of *Customer Service/Support Specialist* to full-time (1.0 FTE).

Mr. Kamps reported that the newly created Aging and Disability Resource Specialist position will be funded using grant funds. The Fiscal Note Impact is $26,499 Income, $26,499 Expenditure, Net zero (0). It was the consensus of the Finance Committee to approve the Fiscal Note as presented and authorize and direct the Finance Committee's Chairman to sign the Fiscal Note and send the Resolution to the County Clerk.

Mr. Mielke provided an oral report to the Committee regarding Resolution 16-26 to abolish one (1) position and create (1) position in the Human Resources Department. Mr. Mielke reported that the position to be abolished is:

- One (1) vacant, funded, full-time, benefited position of *Human Resources Assistant II.*

Mr. Mielke further reported that the position to be created is:

- One (1) new, full-time, benefited position of *Insurance and Benefits Coordinator*.

The Fiscal Note sets forth a Fiscal Impact in the amount of $16,500 on the adopted 2016 budget. It was a consensus of the Finance Committee to approve the Fiscal Note as presented and authorize and direct the Finance Committee's Chairman to sign the Fiscal Note and send the Resolution to the County Clerk.

Mr. Kamps provided an oral report to the Committee regarding a Resolution to appropriate unbudgeted revenue and expenditures in the 2016 Budget of the Human Services and Health Department. Mr. Kamps reported that Dodge County has a regionalized Comprehensive Community Services (CCS) program, therefore the State of Wisconsin reimburses Dodge County 100% of its expenses for CCS services. Mr. Kamps further reported that expenses and revenues of the CCS services were lower, therefore an amendment in the amount of $245,000 for revenue and expenses is needed. The Fiscal Note sets forth a Fiscal Impact in the amount of $245,000 increase in revenue, and $245,000 increase in expenditures on the adopted 2016 budget. It was a consensus of the Finance Committee to approve the Fiscal Note as presented and authorize and direct the Finance Committee's Chairman to sign the Fiscal Note and send the Resolution to the County Clerk.

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Land Information Director Joyce Fiacco provided an oral report to the Committee regarding a Resolution to abolish one (1) position and create (1) position in the Land Resources and Parks Department. Ms. Fiacco reported that the position to be abolished is:

- One (1) full-time, filled, funded, benefited position of *Property Listing Specialist*, in the Land Information Division.

Ms. Fiacco further reported that the position to be created is:

- One (1) new, full-time, benefited position of *LIS Specialist (Land Information Systems Specialist)*, in the Land Information Division.

Ms. Fiacco reported that the job description for the LIS Specialist is being review by the Human Resources Department, the JDQ has been reviewed and the LIS Specialist position will be a Labor Grade 6. The Fiscal Note sets forth a Fiscal Impact in the amount of $928.00 on the adopted 2016 budget. It was a consensus of the Finance Committee to approve the Fiscal Note as presented and authorize and direct the Finance Committee's Chairman to sign the Fiscal Note and send the Resolution to the County Clerk.

Finance Director Julie Kolp provided an oral report to the Committee regarding an out-of-state travel request for an employee in the Finance Department. Ms. Kolp reported that she is requesting out-of-state travel for Administrative Assistant Carrie Lagerman, to attend the KronosWorks 2016 Conference, to be held in Orlando, Florida. Ms. Kolp further reported that the conference cost is complimentary, but travelling costs are not covered. Motion by Uttke, seconded by Schaefer to approve the request for out-of-state travel for Administrative Assistant Carrie Lagerman. Motion carried.

Ms. Kolp provided an oral update to the Committee on the Enterprise Resource Planning (ERP) system. Ms. Kolp introduced GFOA Project Assistant Ross Winkelbauer to the Committee members. Ms. Kolp reported that the GFOA Steering Committee met on July 5, 2016, Tyler Technologies will provide another demo to members of the Steering Committee only and the Project Managers, and the Steering Committee had a discussion on creating a newsletter. Ms. Kolp further reported that GFOA will be here on July 18-19, 2016, and department interviews went well. Information Technology Director Ruth Otto stated that it was recommended by a Tyler Technologies customer to hire an outside Inventory Specialist, and she is in the process of researching the associated costs. Ms. Kolp reported that the next meeting of the GFOA Steering Committee will be on August 2, 2016.

Ms. Otto provided an oral report to the Committee regarding a contingency fund transfer request in the amount of $15,000 for the purchase of OpenDNS. Ms. Otto reported that Dodge County has a substantial amount of security in place, but not when it comes to Ransomware, which can be installed on a computer without the user's awareness. Ms. Otto further reported that she has talked to Cisco, our current vendor of other security products, and Cisco highly recommended OpenDNS because this product predicts attacks before they occur by observing internet traffic and blocking hostile traffic and quarantining it if it is able to enter our County systems. Ms. Otto

reported that the County has had a trial basis of OpenDNS, and have had no issues with Ransomware. Ms. Otto reported that there is $6,791.28 in her budget, but the cost of OpenDNS is $21,791.28, so she is requesting a contingency fund transfer in the amount of $15,000 to purchase OpenDNS. Motion by Uttke, seconded by Benter to approve the contingency fund transfer in the amount of $15,000 for the purchase of OpenDNS. Motion carried.

County Treasurer Patti Hilker provided a brief oral report regarding County Investments. Ms. Hilker reported that there has been little change in County Investments, but four (4) county investments were callable, so she will be re-investing them.

There was no discussion on the Dodge County Sales Tax Remittances.

Ms. Kolp provided a brief oral report to the Committee regarding an Unbudgeted/Excess Revenue Appropriation form and Intra-Department Fund Transfer form submitted by the Highway Department. Ms. Kolp reported that the Highway Department is requesting a $43,684.16 budget adjustment due to the reimbursement by the Wisconsin Department of Transportation for accident repairs on State Highways that were completed by the Dodge County Highway Department. Ms. Kolp further reported that the Highway Department is also requesting that $10,000 be transferred from Business Unit 3281 to Business Unit 3511 for Airport Runway repairs. It was a consensus of the Committee members to authorize and direct the Finance Committee's Chairman to sign the Unbudgeted/Excess Revenue Appropriation form and the Intra-Department Fund Transfer Form.

There was no discussions on Dodge County Vouchers $10,000 or more.

County Administrator Jim Mielke provided an oral update to the Committee regarding the Preliminary 2017 Capital Projects. Mr. Mielke reported that anticipated projects were submitted by Department Heads, and the Draft 2017-2021 Capital Improvement Plan was prepared by Land Resources and Parks Senior Planner Nate Olson, and this draft will be provided to the County Board Supervisors at their July 19, 2016 meeting.

Supervisor Frohling reported that he attended a meeting on July 7, 2016 and there was discussions with State Representatives regarding transportation funding.

Mr. Mielke reported to the Committee that he has nothing to report on the County Sales Tax Municipal Sharing Proposal.

Mr. Mielke reported to the Committee that the External Audit Review Oversight Committee will meet on July 18, 2016.

Ms. Kolp provided a brief oral report to the Committee regarding an inquiry from the Milwaukee Journal Sentinel. Ms. Kolp reported that she received an email on June 17, 2016 from Jason Stein of the Milwaukee Journal Sentinel requesting some additional information on the 2014

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Financial Statement Report. Ms. Kolp further reported that this was not an open records request but she did respond to Mr. Stein's questions.

The next regular meeting is scheduled for Tuesday, August 9, 2016, at 8:00 a.m., 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 9:36 a.m.

Ed Benter

Ed Benter,
Secretary

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