Finance Committee Regular Meeting
Minutes of the February 9, 2015

Dodge County Finance Committee Chairman, Dave Frohling called the Finance Committee meeting to order at 9:00 a.m. on Monday, February 9, 2015 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, Kolp, PJ Schoebel, Scott Smith, Ruth Otto, Joyce Fiacco, Janet Wimmer, Ken Kamps, Karen Gibson, Lynn Hron, Julie Huebner, Mark Grams, Jane Hooper, Amy Nehls 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 Gohr and 2nd by Schaefer to allow the chair to deviate from the agenda at his discretion. Motion Carried.

Motion by Adelmeyer and 2nd by Schaefer to approve January 13, 2015 regular committee meeting minutes as presented. Motion Carried.

Motion by Uttke and 2nd by Gohr to ratify the Budget Monitoring Process discussed at January 2015's Finance Committee meeting. Motion Carried.

Julie Kolp, Finance Director presented information on the Unassigned General Fund balance. According to Kolp, beginning balance on January 1, 2014 was $16,191,604. During 2014, $46,993 was appropriated to the Treatment Alternatives Diversions (TAD) Grant and $194,786 was appropriated to the Elevator Repair. The budgeting process applied $910,051 to 2014's Budget and $658,850 to 2015's Budget. To be compliant with the county's Fund Balance Policy, $10,282,043 must be retained to cover 10% of 2015's adopted appropriations (minus Debt and Capital Projects). This leaves an estimated minimum unassigned General Fund balance of $4,098,941.

Kolp continued with information on the remaining balances for 2014 and 2015's Contingent Appropriation. To date, available balance for 2014's Contingent Appropriation is $38,621 and 2015's is $145,005.

Resolution No. 14-69 - Sheriff's Office Vehicle Purchase. The Fiscal Note set forth in Resolution No. 14-69 was presented to the Finance Committee for its review and approval. The Fiscal Note sets forth a Fiscal Impact in the amount of $0 on 2015's adopted Budget. Motion by Schaefer and 2nd by Uttek to approve the Fiscal Note as presented and authorize and direct Finance Committee's Chairman to sign the Fiscal Note and send Resolution No. 14-69 to the County Clerk. Motion carried with unanimous approval.

Resolution No. 14-68 - 911 System Upgrade. The Fiscal Note set forth in Resolution No. 14-68 was presented to the Finance Committee for its review and approval. The Fiscal Note sets forth a Fiscal Impact in the amount of $0 on 2015's adopted Budget. Motion by Gohr and 2nd by Uttke to approve the Fiscal Note as presented and authorize and direct Finance Committee's Chairman to sign the Fiscal Note and send Resolution No. 14-68 to the County Clerk. Motion carried with unanimous approval.

Resolution No. 14-60 - Monarch Property Site Cleanup. The Fiscal Note set forth in Resolution No. 14-60 was presented to the Finance Committee for its review and approval. The Fiscal Note sets forth a Fiscal Impact in the amount of $0 on 2014's adopted Budget. The Taxation Committee is requesting $40,000 of excess revenues from the sale of In Rem properties to be appropriated to the Monarch property site cleanup. Motion by Gohr and 2nd by Schaefer to approve the Fiscal Note as presented and authorize and direct Finance Committee's Chairman to sign the Fiscal Note and send Resolution No. 14-60 to the County Clerk. Motion carried with unanimous approval.

Resolution No. 14-63 - Snowmobile Supplemental Fund Grant. The Fiscal Note set forth in Resolution No. 14-63 was presented to the Finance Committee for its review and approval. The Fiscal Note sets forth a Fiscal Impact in the amount of $36,420.79 on 2015's adopted Budget. Joyce Fiacco, Land Resources and Parks Director reported that 18 clubs will be receiving supplemental funds. Fiacco will follow-up on a committee member's question regarding reimbursement for county wages related to snowmobile trail supplemental funds. Motion by Schaefer and 2nd by Uttke to approve the Fiscal Note as presented and authorize and direct Finance Committee's Chairman to sign the Fiscal Note and send Resolution No. 14-63 to the County Clerk. Motion carried with unanimous approval.

Kolp presented information on consulting fees for the Office of Management and Budget (OMB) new Uniform Grant Guidelines (UGG) implementation. Implementation proposals from Baker Tilly ($16,000) and Schenck ($11,100) were discussed. Proposals include evaluation of current process and assistance with revising or incorporating new processes to meet compliance with changes to OMB's guidelines. Kolp pointed out the difference between the two proposals was a difference in hourly commitment. Schenck's proposal was for 74 hours and Baker Tilly's was 100 hours. Kolp, along with Kamps and Lifke felt the additional time proposed by Baker Tilly would be of value to the county for thorough and complete implementation of the new UGG standards.

Resolution No. 14 -71 – Uniform Grant Guidance (UGG). The Fiscal Note set forth in Resolution No. 14-71 was presented to the Finance Committee for its review and approval. The Fiscal Note sets forth a Fiscal Impact in the amount of $16,000 on 2015's adopted Budget. Motion by Uttke and 2nd by Schaefer to approve Resolution 14-71 authorizing the purchase of Uniform Guidance consulting services from Baker Tilly for $16,000 and approve the Fiscal Note as presented and authorize and direct Finance Committee's Chairman to sign the Fiscal Note and send Resolution No. 14-71 to the County Clerk. Motion carried with unanimous approval.

Resolution No. 14- 64 - Alcohol Treatment Grant. The Fiscal Note set forth in Resolution No. 14-64 was presented to the Finance Committee for its review and approval. The Fiscal Note sets forth a Fiscal Impact in the amount of $37,698 on 2015's adopted Budget. Kolp informed committee members that Resolution No. 14-64 was pending Law Enforcement's approval at their next scheduled meeting. The resolution also included a request to transfer $4,995 from Contingent Appropriations to cover compensation for two Alcohol Court Coordinators. Motion by Gohr and 2nd by Adelmeyer to approve the Fiscal Note as presented and authorize and direct Finance Committee's Chairman to sign the Fiscal Note and send Resolution No. 14- 64 to the County Clerk and to approve Contingent Appropriation request for $4,995 to cover compensation of two Alcohol

Court Coordinators for BU 304 – Alcohol Court pending Law Enforcements approval. Motion carried with unanimous approval.

Resolution No. 14- 65 – Integrated Services, Coordinated Services Team Expansion and Dementia Care Grants. The Fiscal Note set forth in Resolution No. 14- 65 was presented to the Finance Committee for its review and approval. The Fiscal Note sets forth a Fiscal Impact in the amount of $604,543 on 2014's adopted Budget and $20,000 on 2015's adopted Budget. According to Janet Wimmer, Human Services and Health Director, the county was awarded an Integrated Safety Services grant for 2014 from Wisconsin Department of Children and Families for $542,420 a Coordinated Services Team Expansion grant for 2014 from Wisconsin Department of Health Services for $62,123 and a Dementia Care Specialist grant for 2015 from Wisconsin Department of Health Services for $20,000. Motion by Uttke and 2nd by Gohr to approve the Fiscal Note as presented and authorize and direct Finance Committee's Chairman to sign the Fiscal Note and send Resolution No. 14- 65 to the County Clerk. Motion carried with unanimous approval.

Resolution No. 14 - 66 – Human Services and Health 2014 Year End Deficit. The Fiscal Note set forth in Resolution No. 14- 66 was presented to the Finance Committee for its review and approval. The Fiscal Note sets forth a Fiscal Impact in the amount of $1,153,802 on 2015's adopted Budget. According to Wimmer and Ken Kamps, Division Manger the deficit is a result of increased out of home costs and additional occupational costs for the Henry Dodge Office Building (HDOB). Over budgeted costs included:

- Community Based Residential Facility (CBRF)/ Inpatient out-of-home costs – $783,000
- Sick Leave payout – 174,000
- Medicaid payment to actual costs – 332,000
- Child Services out of home placement - $100,000

Motion by Schaefer and 2nd by Uttke to approve the Fiscal Note as presented and authorize and direct Finance Committee's Chairman to sign the Fiscal Note and send Resolution No. 14-66 to the County Clerk. Motion carried with unanimous approval.

Resolution No. 14-67 – Highway Snow and Ice 2014 Year End Defecit. The Fiscal Note set forth in Resolution No. 14-67 was presented to the Finance Committee for its review and approval. The Fiscal Note sets forth a Fiscal Impact in the amount of $265,839 on 2015's adopted Budget. Motion by Gohr and 2nd by Uttke to approve the Fiscal Note as presented and authorize and direct Finance Committee's Chairman to sign the Fiscal Note and send Resolution No. 14-67 to the County Clerk. Motion carried with unanimous approval.

Resolution No. 14-70 – Request to Carry Over Funds from Budget Year 2014 to Budget Year 2015. The Fiscal Note set forth in Resolution No. 14-70 was presented to the Finance Committee for its review and approval. The Fiscal Note sets forth a Fiscal Impact in the amount of $137,638 on 2015's adopted Budget. Carryover Funds include:

- $8,229 in BU 2811 – Emergency Management for COOP Plan Revision
- $15,744 in BU 7865 – Astico Park for Danville camping Phase 1 rehab
- $62,000 in BU 7868 – Wildgoose Recreation Trail for rehab/resurfacing
- $5,000 in BU 7868 – Wildgoose Recreation Trail for City of Juneau Trail development.
- $15,000 in BU 4544 – Maintenance Services for landscaping at Clearview.

- $68,000 in BU 2901 – Courts Building Maintenance for AC replacement in BO10 server room.

Motion by Uttke and 2nd by Schaefer to approve the Fiscal Note as presented and authorize and direct Finance Committee's Chairman to sign the Fiscal Note and send Resolution No. 14-70 to the County Clerk. Motion carried with unanimous approval.

Chief Deputy Sheriff, Scott Smith appeared to present information on re-appropriation of funds within the Sheriff's department. According to Smith, an employee in BU 2029 – K9 Patrol enroll in the county Health Insurance plan. This decision was made after 2014's budget approval and caused a deficit in BU 2029. Motion by Gohr and 2nd by Adelmeyer to approve re-appropriate $9,000 from BU 2021 – Patrol to BU 2029 – K9 Patrol. Motion carried with unanimous approval.

Smith presented a purchase request for ammunition. At January's Finance Committee meeting, members agreed by consensus for Smith to proceed with the purchase and present information to the committee at February's meeting for approval. Motion by Schaefer and 2nd by Uttke to approve appropriation of $17,212 from Business Unit (BU) 2021 – Traffic Patrol and BU 2001 – Administration for purchase of duty and practice ammunition and authorization for payment of vouchers when received. Motion carried with unanimous approval.

Smith presented a purchase request for Motorola portable radios. According to Smith, these funds are from the Federal Forfeiture Fund and have been budgeted. These radios will have an added feature of an encrypted channel for use by the drug force team. Motion by Gohr and 2nd by Schaefer to approve appropriation of $6,554 from Business Unit (BU) 2033 – Drug Investigation for purchase of 2 Motorola portable radios and authorization for payment of vouchers when received. Motion carried with unanimous approval.

Smith presented a purchase request for Morpho Traks. According to Smith, this was budgeted for 2014 and received in July 2014 but not invoiced until 2015. Motion by Uttke and 2nd by Adelmeyer to approve appropriation of $1,700 from Business Unit (BU) 2061 - Jail for purchase of Morpho Traks and authorization for payment of voucher. Motion carried with unanimous approval.

Fiacco presented information on re-appropriation of unexpected funds and unanticipated revenues between business units within Land Resources and Parks. According to Fiacco, Land Resources and Parks consist of 26 business units and 12 of them require levy dollars. The Planning Committee has already given approval to re-appropriate and Fiacco is certain Land Information will also approve at their next meeting. BU 7866 – Derge Park has an $881 deficit due to increased health insurance costs. Fiacco requested $881 re-appropriation from BU 7863 – Harnischfeger Park to BU 7866 – Derge Park pending Land Information Committee approval. Fiacco also noted the Land Resources and Parks department will be returning approximately $147,006 of unexpended funds and unanticipated revenue to the General Fund or Sales and Use Tax Fund as per county policies and procedures. Motion by Schaefer and 2nd by Uttke to approve re-appropriate $881 from BU 7836 – Harnischfeger Park to BU 7866 – Derge Park pending Land Information Committee approval. Motion carried with unanimous approval.

Russ Freber, Physical Facilities Director provided a memorandum requesting re-appropriation from BU 1905 – Henry Dodge Office Building to BU 2902 – Corrections Building Maintenance and

possibly BU 1901 – County Buildings. BU 2902 currently has a $12,097.09 deficit and BU 1901 is close to running a deficit as a result of increased natural gas services for both BUs and increased electric services for BU 2902. Motion by Schaefer and 2nd by Adelmeyer to approve the Finance Director re-appropriate from BU 1905 – Henry Dodge Office Building to BU 2902 – Corrections Building Maintenance and BU 1901 – County Buildings pending occurrence of year-end deficit. Motion carried with unanimous approval.

Judge Storck, Courts provided a memorandum requesting re-appropriation within the Courts department to BU 307 – Indigent Counselors and BU 370 – Farm Drainage Board. According to Storck, BU 307 experienced a deficit in 2014 as a result of substantial increased cost for psychiatric examinations. This resulted in a $37,609.21 deficit. BU 370 experienced a $1,030.27 deficit as a result of additional meeting pay and Highway Department costs. Motion by Uttke and 2nd by Schaefer to approve the Finance Director re-appropriate within the Courts department: $37,609.21 to BU 307 – Indigent Counselors and $1,030.27 to BU 370 – Farm Drainage Board. Motion carried with unanimous approval.

Lynn Hron, Clerk of Courts appeared to request re-appropriation from BU 702 – Jury to BU 701 – Clerk of Courts. According to Hron, BU 701's deficit is a result of decreased revenues. Clerk of Courts continues to evaluate different collection methods and processes to recover the maximum amount owed to the county. Motion by Gohr and 2nd by Schaefer to approve re-appropriate of $18,265 from BU 702 – Jury to BU 701 – Clerk of Courts. Motion carried with unanimous approval.

Ruth Otto, Information Technology (IT) Director, appeared to request re-appropriation from BU 1814 – Enterprise Systems to BU 1801 – Information Technology. According to Otto, costs for Kronos implementation were more than anticipated and caused a deficit. Motion by Schaefer and 2nd by Adelmeyer to approve re-appropriation from BU 1814 – Enterprise Systems to BU 1801 – Information Technology. Motion carried with unanimous approval.

Jeff Hoffman, UW Extension Director provided a memorandum requesting re-appropriation from BU 6801 – University Extension to BU 6843 – Hazardous Waste Clean Sweep. Increase use of the Clean Sweep program by the citizens caused the deficit. Motion by Adelmeyer and 2nd by Schaefer to approve re-appropriate of $131.64 from BU 6801 – University Extension to BU 6843 – Hazardous Waste Clean Sweep. Motion carried with unanimous approval.

Jane Hooper, Clearview Administrator appeared to introduce Julie Huebner, Interim Director of Financial Services and present information on Clearview operations. According to Hooper, Clearview continues to look for opportunities for other revenues. With 140 beds and 361 employees, Clearview provides a continuum of care.

PJ Schoebel, Medical Examiner appeared before committee members to request a Contingent Appropriations to cover costs of addition autopsy services and associated testing. Motion by Schaefer and 2nd by Uttke to approve the not-to-exceed $20,000 Contingent Appropriation request to cover additional autopsy services for BU 2051 – Medical Examiner. Motion carried with unanimous approval.

Kolp presented a Contingent Appropriation request for County Board. According to an email from Jim Mielke, Administrator BU 101 – County Board is anticipating a $9,797.14 deficit. Motion by Uttke and 2nd by Schaefer to approve the not-to-exceed $10,000 Contingent Appropriation request to cover the BU 101 – County Board deficit. Motion carried with unanimous approval.

The County Treasurer provided committee members copies of December 2014's report of working cash account and January 2015 county investment holdings for review.

The monthly county state sales tax remittance reports were reviewed. January 2015's remittance for November was $461,907 compared to $486,170 from the same period in 2014. The fiscal year remittance to date is $461,907 compared to $486,170 the same time period in 2014.

Kolp provided information regarding the county's Dissemination Agent agreement with Ehlers. In the past, Ehlers hasn't charge for their continuing disclosure agreement services. The Security and Exchange Commission (SEC) is increasing its emphasis on regulatory compliance in the municipal securities market and to remain favorable with underwriters, Ehlers added staff to increase their scope and provide the highest level of service to meet the increased emphasis on SEC compliance. Ehlers' will begin charging for these services and the revised agreement for these services is $2,800. Corporation Counsel is reviewing the contract. Motion by Schaefer and 2nd by Adelmeyer to approve the revised continuing disclosure agreement services for $2,800, pending contract approval by Corporation Counsel. Motion carried with unanimous approval.

Kolp updated committee members on the Kronos project. According to Kolp, all payrolls are live. There have been a few problems with mapping to the General Ledger but Kolp is expecting them to be resolved soon. Telestaff with the Sheriff's department is soft live and Advance Scheduler for Clearview has been pushed back because of its complexity and staff training. Job costing for Highway and Maintenance is on hold because the consultant is on a leave for an undetermined length of time.

A Special Finance Committee meeting to address the Sheriff's department Sworn employee contract and Post-Employment Health Plan (PEHP) is set for Tuesday, February 17, 2015 at 6:00 p.m. in Room 4A on the 4th floor of the Dodge County Administration Building.

Next regular meeting is scheduled for Tuesday, March 10, 2015 at 9:00 a.m. 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 10:59 a.m.

Gerald Adelmeyer,

Gerald F Adelmeyer

Secretary