

## MEETING OF THE DODGE COUNTY FINANCE COMMITTEE

November 5, 2019, 10:00 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 10:03 a.m.

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

Member(s) absent from the Finance Committee: None.

Others present: Finance Director David Ehlinger; Deputy County Clerk Christine Kjornes; County Administrator Jim Mielke; Dodge County Treasurer Patti Hilker; Corporation Counsel Kimberly Nass; Information Technology Director Justin Reynolds; Dodge County Clerk Karen Gibson; Human Services and Health Director Becky Bell; Dodge County Fiscal Support Services Division Manager Monica Hooper; Tyler Technologies Project Manager Lindsey Fulton (by phone); County Board Supervisor Jeff Berres; and County Board Chairman Russell Kottke.

There was no Non-Committee Member County Board Supervisors requesting payment for attending the meeting.

There was no public comment.

Motion by Caine, seconded by Benter to approve the October 8, 2019 minutes, as presented. Motion carried.

Tyler Technologies Project Manager Lindsey Fulton appeared by phone to provide updates on the ERP Project. Ms. Fulton reported the following:

- End User training continues.
- The project is still on track to go live on January 1, 2020.
- Waiting on 2019 budget and actuals, and assets of 2019, but this will not hinder the go live date.
- The edits on the Projects/Grant Module is 95% completed.

Finance Director David Ehlinger provided an oral report to the Committee regarding the Dodge County Procurement Policy. Mr. Ehlinger reported that this document is a work in progress, but the most current was included in the Finance Committee packet materials. Dodge County Fiscal Support Services Division Manager Monica Hooper commented that changes were made to the policy after the October 8, 2019 Finance Committee meeting, and the policy needs to be approved so it can be distributed to Tyler Munis End Users. Corporation Counsel Kimberly Nass commented that some of the changes made to the policy after the October 8, 2019 Finance Committee meeting were to comply with federal rules, and also included the addition of the definition for purchase order. Supervisor Guckenberger voiced his concerns with *6.2 Limitation on Contracting with Former Employees*, and its reference to a “person”. After Committee discussion, a motion was made by Caine, seconded by Guckenberger to approve the Procurement Policy, subject to the change of *6.2 Limitation on Contracting with Former Employees* description. Motion carried.

Motion by Benter, seconded by Schaefer to approve the Dodge County Accounts Payable Policy.

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Human Services and Health Director Becky Bell provided an oral report to the Committee regarding a Resolution Authorizing Dodge County to Administer the Youth Justice Innovation Grant. The Fiscal Note set forth in the Resolution was presented to the Finance Committee for review and approval. The Fiscal Note sets forth a 2019 Budget Impact in the amount of \$150,000.00. Ms. Bell reported that the Dodge County Human Services and Health Department applied as a fiscal agent for the counties of Dodge, Fond du Lac, Columbia, and Sauk. Ms. Bell explained that the grant funding will affect the 2019 budget and the 2020 budget because the grant period is October 1, 2019 through December 31, 2020. The Committee continued with a discussion on the budget impact. Mr. Ehlinger recommended to review the funds at year-end budget. Motion by Guckenberger, seconded by Schaefer to approve the Fiscal Note as presented, to authorize and direct the Finance Committee's Chairman to sign the Fiscal Note, and forward the Resolution to the County Clerk. Motion carried.

Ms. Bell provided an oral report to the Committee regarding a Resolution to amend the 2019 Budget of the Human Services and Health Department. The Fiscal Note set forth in the Resolution was presented to the Finance Committee for review and approval. The Fiscal Note sets forth a 2019 Budget Impact in the amount of \$500,000.00. Ms. Bell reported that the Health and Human Services Department received the Assistance Drug Treatment Court Enhancement Grant in the amount of \$500,000.00. The grant period is October 1, 2019 through September 30, 2022. Mr. Ehlinger reported that the Resolution includes a fiscal note narrative. Motion by Benter, seconded by Caine to approve the Fiscal Note as presented, to authorize and direct the Finance Committee's Chairman to sign the Fiscal Note, and forward the Resolution to the County Clerk. Motion carried.

County Administrator Jim Mielke provided an oral report to the Committee regarding the 2019 Budget. Mr. Mielke reported that he is anticipating an overage in Business Unit 806 – General Liability Claims due to recent claim settlements. The estimated year-end expense may be \$350,000-\$400,000. The overage is due to recent settlements related to claims which originated in 2017 and 2018.

Mr. Ehlinger provided an oral report to the Committee regarding the elimination of the policy regarding review of separate claims against Dodge County in amounts of \$10,000 or more. Mr. Ehlinger reported that JD Edwards provides no warning when reaching a threshold, but Tyler Munis does, therefore, he is recommending the removal of this policy to review claims in amounts of \$10,000 or more. After further discussion, motion was made by Benter, seconded by Schaefer to eliminate line 7 of the Budget Monitoring Process, requiring the Finance Director to review all vouchers over \$10,000 or more prior to payment. Motion carried.

There was no discussion on the Physical Facilities request to use Jail Improvement Funds to pay for the repair of the ozone generator that is located in the Dodge County Detention Laundry. Motion by Guckenberger, seconded by Caine to authorize the use of Jail Improvement Funds, in the amount of \$5,188.64, and authorize the payment of vouchers to RJ Kool. Motion carried.

The Committee continued with a discussion regarding the format of the fiscal note on County Board Resolutions. Mr. Ehlinger recommended that the fiscal note be changed to a two or three sentence narrative. Supervisor Frohling commented that the Finance Committee should review the narrative prepared by the Finance Director. Ms. Nass commented that after a Resolution is prepared, and reviewed by the department head, she will forward the Resolution to the Finance Director to create

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the fiscal note. It was a consensus of the Finance Committee to change the format of the fiscal note to a short narrative prepared by the Finance Director.

Mr. Ehlinger provided an oral report to the Committee regarding the recording of the Indirect Cost Allocation Plan in the general ledger for all departments. Mr. Ehlinger reported that the External Audit Oversight Review Committee discussed the recording of indirect costs for the Sheriff's Office, and he asked the Finance Committee for their feedback on the recording of indirect costs for all departments. Mr. Ehlinger further reported that an advantage of departments recording indirect costs into the general ledger is to recapture costs. The Committee continued with a discussion on the recording of indirect costs in the general ledger. Mr. Ehlinger commented that no action is required at this time by the Finance Committee.

Mr. Ehlinger provided an oral report to the Committee regarding potential budget amendments for the 2019 Clearview and Highway budgets due to GASB 68 Pension, GASB 75 Life Insurance, and Depreciation. Mr. Ehlinger reported that the Clearview budget amendment is estimated at \$1.9 million, and the Highway budget amendment is estimated at \$2.1 million. Mr. Ehlinger further reported that this will be an accounting activity only, and does not affect cash in the departments. Mr. Ehlinger commented that no action is required at this time by the Finance Committee.

Dodge County Treasurer Patti Hilker provided an oral report to the Committee regarding the Statement of the Dodge County Treasurer. Ms. Hilker reported that the September Statement of the Dodge County Treasurer was included in the packet materials. Ms. Hilker further reported that she does not move investments as much since switching to US Bank. Ms. Hilker commented that the Human Services and Health Department was able to switch the last insurance and medical over to US Bank, therefore, she is able to close the final accounts at Landmark Credit Union.

There was no discussion the County Investments report.

There was no discussion on the County Sales and Use Tax Report.

Mr. Ehlinger provided an overview of the following Intra-Department Fund Transfers, and Unbudgeted/Excess Revenue Appropriation Requests:

- i. Allies for Substance Abuse Prevention Grant – Human Services and Health Department
- ii. Gold Star Memorial Trail Grant – Land Resources and Parks Department.

There was no discussion on the Dodge County Vouchers \$10,000 or more Report.

County Administrator Jim Mielke reported that the February 2020 County Board meeting date may change due to the Spring Primary being held on February 18, 2020. A discussion regarding the date of the February 2020 Finance Committee meeting date will be an item on the December 2019 Finance Committee agenda.

Supervisor Benter commented that he will not be in attendance at the December 10, 2019 Finance Committee meeting.

The next regular meeting is scheduled for December 10, 2019, at 8:00 a.m., in the Auditorium, located on the first floor of the Administration Building.

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With no other business on the agenda, Chairman Frohling declared the meeting adjourned at 11:50 a.m.

A handwritten signature in cursive script that reads "David Frohling Chr".

Ed Benter,  
Secretary

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