

MEETING OF THE DODGE COUNTY FINANCE COMMITTEE

January 13, 2020, 8:00 A.M.

FIRST FLOOR AUDITORIUM – ROOMS F and G

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, 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; Assistant Finance Director Eileen Lifke; Senior Accountant Makenzie Drays; Human Services and Health Department Fiscal Support Services Division Manager Monica Hooper; Human Services and Health Director Becky Bell; Physical Facilities Director Russ Freber; Information Technology Director Justin Reynolds; Dodge County Treasurer Patti Hilker; Clearview Executive Director Deanna Wilson; Clearview Director of Financial Services Nicole Grossman; Dodge County District Attorney Kurt F. Klomberg; District Attorney Managing Attorney Bob Barrington; Dodge County Highway Commissioner Brian Field; Tyler Technologies Implementation Consultant for Financials Mary Stimbert; Tyler Technologies Project Manager Lindsey Fulton (by phone); and County Board Supervisor Dennis Schmidt.

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 Schaefer to approve the December 10, 2019 minutes, as presented. Motion carried.

Supervisor Guckenberger arrived at 8:01 a.m.

Tyler Technologies Project Manager Lindsey Fulton appeared by phone to provide updates on the ERP Project. Ms. Fulton reported that Financials successfully went live on January 2, 2020, and the team continues to work to resolve any issues. County Administrator Jim Mielke reported that a press release will be issued on January 13, 2020 regarding the implementation of the ERP system. It was a consensus of the Committee that the January 13, 2020 will be the final monthly conference call with Ms. Fulton.

District Attorney Managing Attorney Bob Barrington provided an oral report to the Committee regarding the District Attorney 2019 Budget. Mr. Barrington provided a handout to the Committee that provided information regarding BU 1601 and BU 1612. Mr. Barrington reported that he anticipates that BU 1601 will be within budget because the District Attorney's Office had a paralegal position that was not filled. Mr. Barrington further reported that he anticipates an overage in BU 1612.

Mr. Mielke provided an oral report to the Committee regarding a Resolution Authorizing Labor Agreement between Dodge County and Dodge County Highway Department, Local 730. The Fiscal Note set forth in the Resolution was presented to the Finance Committee for review and approval. Mr. Mielke reported that the adopted 2020 budget includes the 2.07% wage increase for Dodge

MEETING OF THE DODGE COUNTY FINANCE COMMITTEE

January 13, 2020, 8:00 A.M.

FIRST FLOOR AUDITORIUM – ROOMS F and G

DODGE COUNTY ADMINISTRATION BUILDING, JUNEAU WI 53039

County Highway Department Employees, Local 730. Motion by Guckenberger, seconded by Benter to authorize and direct the Finance Committee's Chairman to sign the Fiscal Note, and forward the Resolution to the County Clerk. Motion carried.

Mr. Mielke reported that the Resolutions regarding Computer/Network Infrastructure Purchase, and Computer/Network Infrastructure 4-Year Finance will be presented at the February 2020 Finance Committee meeting. Information Technology Director Justin Reynolds commented that that Statement of Work is currently being finalized.

Finance Director David Ehlinger provided an oral report to the Committee regarding a Resolution Authorizing the Construction and Financing of the Reeseville Highway Shop. The Fiscal Note set forth in the Resolution was presented to the Finance Committee for review and approval. Mr. Ehlinger reported that the interest rate will be 1.9%, there will be an interest only payment in the year 2020, and the February 1, 2021 payment will include principle and interest. Motion by Schaefer, seconded by Caine to authorize and direct the Finance Committee's Chairman to sign the Fiscal Note, and forward the Resolution to the County Board for consideration at the January 21, 2020 meeting. Motion carried.

Clearview Director of Financial Services Nicole Grossman provided an oral report to the Committee regarding a request for Clearview Write-offs. Ms. Grossman reported that the request is to write-off \$142,874.12. The write-off is due to a denial for no prior authorization, an uncollectible, and two (2) deceased. Motion by Schaefer, seconded by Caine to approve the write-off in the amount of \$142,874.12. Motion carried.

Mr. Ehlinger provided an oral report to the Committee regarding the Dodge County Fund Balance Policy. Mr. Ehlinger reported that he re-wrote the current policy rather than redlining changes, and he incorporated the Government Finance Officers Association (GFOA) best practice of a minimum of 16.7% (two month) reserve in the General Fund. Mr. Ehlinger reviewed the draft Fund Balance Policy. Human Services and Health Department Fiscal Support Services Division Manager Monica Hooper asked Mr. Ehlinger to change Health and Human Services to Human Services and Health. After review, it was a consensus of the Committee to allow Mr. Ehlinger to modify the draft policy for the Clearview Fund to have a reserve of 16.7% (two months), rather than 25 % (90 days). The draft policy will be reviewed by the Health Facilities Committee, and the Human Services and Health Board.

Mr. Ehlinger reviewed the document titled *Dodge County Final Non-Lapsing Requests for the Year Ended December 31, 2019*.

The Committee had a brief discussion regarding the reporting of the Indirect Cost Allocation Plan in the General Ledger. Supervisor Frohling commented that the External Audit Oversight Review Committee is in favor of the Indirect Cost Plan in which true costs would be allocated for every department. This will be an item on the agenda of a future Finance Committee meeting.

Mr. Ehlinger provided an oral report to the Committee regarding non-lapsing (carryforward) requests being split between same line item vs. different line item purposes. Mr. Ehlinger asked for Committee feedback on the current process of the use of individual Resolutions to request carryover

MEETING OF THE DODGE COUNTY FINANCE COMMITTEE

January 13, 2020, 8:00 A.M.

FIRST FLOOR AUDITORIUM – ROOMS F and G

DODGE COUNTY ADMINISTRATION BUILDING, JUNEAU WI 53039

funds. After Committee discussion, it was a consensus of the Committee to continue to use individual Resolutions to request carryover funds.

Mr. Ehlinger reviewed the following approximate timeline:

- January 15, 2020 – December payroll to be posted
- January 22, 2020 – Payroll accruals, including vested benefits, to be posted
- February 25, 2020 – Non-lapsing (carryforward) requests due to the Finance Department
- February 28, 2020 – Departments close their accounting books
- March 2020 - Jurisdiction Committees and the Finance Committee review/recommend non-lapsing requests
- March 2020 – County Board approvals of non-lapsing (carryforward) requests
- April 2020 – Johnson Block field work begins
- July 2020 – Johnson Block presentation of audited financials

Mr. Mielke provided an oral report to the Committee regarding the 2021 Budget Process. Mr. Mielke reported that the January 6, 2020 Executive Committee meeting included a discussion regarding additional time needed to review the budget because the current two-week period to review the budget is an inadequate amount of time, and both the mini-budget sessions and the special Finance Committee meeting have poor attendance. The Committee continued with a discussion on potentially having a special County Board meeting in September 2020, rather than the mini budget sessions.

Mr. Ehlinger provided an oral report to the Committee regarding the Budget Amendment Policy. Mr. Ehlinger reported that a draft Budget Control Policy was included in the packet materials. Mr. Ehlinger further reported that there is department confusion on which form to use for budget amendments, therefore, he is proposing a new simplified form. Mr. Ehlinger reviewed the draft simplified budget amendment form.

Mr. Ehlinger provided an oral report to the Committee regarding a request to attend the Government Finance Officers Association (GFOA) Annual Conference. Mr. Ehlinger reported that his request to attend the GFOA Annual Conference in New Orleans, Louisiana, on May 16-20, 2020 was approved by the Executive Committee at the January 6, 2020 meeting. Mr. Ehlinger further reported the 2020 Finance Department has sufficient funds, in the amount of \$2,350.00, to pay for the attendance of one person, and the request is for Senior Accountant Makenzie Drays to attend the conference. Mr. Ehlinger reported that he will be applying for the Wisconsin Government Finance Officers Association (WGFOA) for the First Time National Conference Scholarship in the amount of \$1,500.00, which if awarded, would offset the cost of the conference. Motion by Guckenberger, seconded by Caine to recommend to the Executive Committee that Ms. Drays be allowed to attend the GFOA Annual Conference in New Orleans, Louisiana, on May 16-20, 2020. Motion carried.

Mr. Ehlinger provided an oral report to the Committee regarding the attendance at the Tyler Munis Annual Conference. Mr. Ehlinger reported that the conference will be held in Orlando, Florida, in April of 2020, and it is anticipated that there will be sufficient funds in the ERP project budget to pay for the travel expenses of up to three (3) individuals from the Finance Department to attend the conference. Motion by Caine, seconded by Schaefer to recommend to the Executive Committee that

MEETING OF THE DODGE COUNTY FINANCE COMMITTEE

January 13, 2020, 8:00 A.M.

FIRST FLOOR AUDITORIUM – ROOMS F and G

DODGE COUNTY ADMINISTRATION BUILDING, JUNEAU WI 53039

up to three (3) individuals from the Finance Department be allowed to attend the Tyler Munis Annual Conference in Orlando, Florida, in April of 2020. Motion carried.

Mr. Mielke provided an oral report to the Committee regarding the potential shared Purchasing Agent position with Jefferson County. Mr. Mielke reported that an update was provided to the Executive Committee at the January 6, 2020 meeting, there will be a conference call with Jefferson County the week of January 13, 2020, and as additional information is received, it will be shared.

Mr. Ehlinger reviewed the County Sales and Use Tax Revenue Report, and the Wisconsin Department of Revenue County Sales Tax Distributions Report that were included in the packet materials.

Dodge County Treasurer Patti Hilker reported that the ERP system is working very well for the Treasurer's Office.

There was no discussion on the following Intra-Department Fund Transfers, and Unbudgeted/Excess Revenue Appropriation Request:

- i. Purchase election equipment – County Clerk.
- ii. Budget year 2019 Assessor travel and meal expense – County Clerk.
- iii. Budget year 2020 Assessor travel and meal expense – County Clerk.

The Committee had a brief discussion on the Dodge County Vouchers \$10,000 or more Report.

The Committee continued with a brief discussion with Physical Facilities Director Russ Freber regarding the potential use of jail improvement funds to repair a back-up generator located in the Dodge County Detention Facility. The Committee discussed the possibility of having a special Finance Committee meeting on Tuesday, January 21, 2020, prior to the start of the County Board meeting.

The next regular meeting is scheduled for **Monday, February 17, 2020, 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 10:13 a.m.

Ed Benter,
Secretary



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