

**MEETING OF THE DODGE COUNTY FINANCE COMMITTEE**

May 11, 2020, 8:00 A.M.

FIRST FLOOR AUDITORIUM – ROOMS H & 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, Caine, Frohling, Schmitt, and Sheahan-Malloy.

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

Others present: Finance Director David Ehlinger; Deputy County Clerk Christine Kjornes; County Administrator Jim Mielke; Corporation Counsel Kimberly Nass; Assistant Finance Director Eileen Lifke; Dodge County Clerk Karen J. Gibson; Dodge County Treasurer Patti Hilker; Information Technology Director Justin Reynolds; Dodge County Highway Commissioner Brian Field; Physical Facilities Director Russ Freber; Dodge County Chief Deputy Sheriff Scott Mittelstadt; Clearview Executive Director Ed Somers; Human Services and Health Department Fiscal Support Services Division Manager Monica Hooper (by phone); Human Services and Health Director Becky Bell (by phone); 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.

Caine nominated Frohling as Committee Chairman. Schmitt nominated Benter as Committee Chairman. Benter declined the nomination. Motion by Caine, seconded by Benter to close nominations and cast a unanimous ballot electing Frohling Committee Chairman. Motion carried.

Sheahan-Malloy nominated Schmitt as Committee Vice-Chairman. No other nominations were received. Motion by Sheahan-Malloy, seconded by Caine to close nominations and cast a unanimous ballot electing Schmitt Committee Vice-Chairman. Motion carried.

Caine nominated Benter as Committee Secretary. No other nominations were received. Motion by Schmitt, seconded by Caine to close nominations and cast a unanimous ballot electing Benter Committee Secretary. Motion carried.

It was a consensus of the Committee to continue to hold meetings on the second Monday of the month, at 8:00 a.m.

The Committee had a brief discussion on the preferred method for distributing the Finance Committee agenda and packet. Frohling, Schmitt and Sheahan-Malloy requested an agenda and packet be provided to them at each meeting, and Benter, and Caine requested to receive the agenda and packet electronically. The agenda and packet will be sent electronically to each member of the Finance Committee, and a copy of the agenda and packet will also be provided to the three (3) mentioned above at each meeting.

Motion by Caine, seconded by Benter to approve the April 13, 2020 minutes, as presented. Motion carried.

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County Administrator Jim Mielke provided an oral report to the Committee regarding Wisconsin Act 185, and property tax implications. Mr. Mielke reported that information was included in the packet materials, and additional information was provided to the Finance Committee members. Mr. Mielke further reported that Act 185 authorizes counties to adopt a Resolution that would allow taxing districts to waive interest and penalties on 2020 property tax installment payments due and payable after April 1, 2020 until October 1, 2020. Dodge County Treasurer Patti Hilker distributed to the members a document entitled *Real Estate Tax Payments and Balances as of 5/8/2020*. Mr. Mielke commented that some surrounding counties have made the decision not to consider an Act 185 resolution. Ms. Hilker reviewed the document entitled *Real Estate Tax Payments and Balances as of 5/8/2020*. Mr. Ehlinger reported that a decision whether or not to do a resolution would need to be determined by June of 2020 because of the Wisconsin State Statutes. After further Committee discussion, it was a consensus of the Committee to not proceed with a Resolution at this time, but to review again at the June 2020 meeting.

Dodge County Chief Deputy Scott Mittelstadt provided an oral report the Committee regarding a Resolution to Abolish One Position of *Deputy Sheriff* and Create One Position of *Patrol Sergeant*. The Fiscal Note set forth in the Resolution was presented to the Finance Committee for review and approval. Mr. Mittelstadt reported that the position was originally created in the year 2018 as a *Deputy Sheriff* position, and it was determined that a *Patrol Sergeant* would be better utilized for ongoing crash investigations. The difference, in the amount of \$1,128.00, will be absorbed in the 2020 Sheriff's Office Budget. Motion by Caine, seconded by Sheahan-Malloy to authorize and direct the Finance Committee's Chairman to sign the Fiscal Note, and forward the Resolution to the County Clerk. Motion carried.

Supervisor Caine provided an oral report to the Committee regarding a Resolution to amend the 2020 Dodge County Highway Department Budget. The Fiscal Note set forth in the Resolution was presented to the Finance Committee for review and approval. Supervisor Caine reported that the amendment to the Highway Department Budget is a result of the recalculation of the Highway fund balance, and \$2,400,000 will be transferred from the Highway fund balance for 2020 paving projects. After Committee discussion, a motion was made by Caine, seconded by Schmitt 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. Ehlinger provided an oral report to the Committee regarding a Resolution for the Creation of a Countywide Fund Balance Policy. Mr. Ehlinger reported that the proposed Fund Balance Policy is modeled under the Government Finance Officers Association (GFOA) guidelines. Mr. Ehlinger reported that proprietary funds, such as Clearview and Highway, should have a forty-five (45) to ninety (90) day minimum of budgeted expenses in their Net Position (essentially fund balances). Mr. Ehlinger recommends keeping the Highway minimum fund balance at forty-five (45) days of budgeted expenses, and the Clearview fund balance at ninety (90) days of budgeted expenses. Mr. Ehlinger commented that Clearview has no tax levy or other support from the General Fund. Mr. Mielke commented that Clearview revenues are down, and they have a limited ability to replenish their fund balance. After Committee discussion, a motion was made by Caine, seconded by Sheahan-Malloy to amend the Fund Balance Policy for Clearview to sixty (60) days instead of ninety (90) days minimum of budgeted expenses in their Net Position. Motion carried. Motion by Benter, seconded by Caine to approve the amended Fund Balance Policy, and forward the Resolution to the

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County Board for consideration at the May 19, 2020 meeting. The Committee continued with a brief discussion regarding authorization of expenditures in emergency situations. Motion carried.

Mr. Mittelstadt provided an oral report to the Committee regarding the use of Jail Assessment Funds for the purchase of a spare contact switch for the Dodge County Detention Facility. Mr. Mittelstadt reported that the switch is a crucial piece of hardware for the camera and door system. Mr. Mittelstadt further reported that the installation of the switch will be done internally. Motion by Sheahan-Malloy, seconded by Caine to authorize the use of Jail Assessment Funds, in the amount of \$2,354.61, for the purchase of a spare Phoenix contact switch for the Dodge County Detention Facility electronic camera and door control system, and authorize the payment of vouchers. Motion carried.

Mr. Mittelstadt provided an oral report to the Committee regarding the use of Jail Assessment Funds for the purchase of a disinfection robot for the Dodge County Detention Facility. Mr. Mittelstadt reported this expenditure was unbudgeted but the purchase is due to Coronavirus (COVID-19). Mr. Mittelstadt further reported that the disinfection robot uses ultraviolet light to disinfect. Motion by Caine seconded by Schmitt to authorize the use of Jail Assessment Funds, in the amount of \$40,254.08, for the purchase of a Skytron Disinfection Robot for the Dodge County Detention Facility, and authorize the payment of vouchers. Motion carried.

Mr. Mittelstadt provided an oral report to the Committee regarding the use of Jail Assessment Funds for the purchase of duress alarms, buttons, and receivers for the Dodge County Detention Facility. Mr. Mittelstadt reported that a certain amount of these items are budgeted each year, and the items are normal replacement items. Motion by Sheahan-Malloy, seconded by Caine to authorize the use of Jail Assessment Funds, in the amount of \$1,128.80 for the purchase of eight (8) duress alarms, \$79.00 for the purchase of twenty (20) buttons, and \$209.10 for the purchase of one (1) duress alarm receiver, for the Dodge County Detention Facility, and authorize the payment of vouchers. Motion carried.

Physical Facilities Director Russ Freber provided an oral report to the Committee regarding the use of Jail Assessment Funds for the purchase of rubber flooring in the Medical Department, located in the Dodge County Detention Facility. Mr. Freber reported that the Medical Department currently has carpeted floors, and the replacement of the carpet with rubber flooring was included in the 2019 budget. Mr. Freber further reported that the rubber flooring will be easier to clean, and the installation of the rubber flooring is scheduled to take place by the end of May 2020. Additional costs will be incurred due to the installation having to occur during second shift. Motion by Sheahan-Malloy, seconded by Caine to authorize the use of Jail Assessment Funds, in the amount of \$10,866.00, for the purchase of rubber flooring in the Medical Department, located at the Dodge County Detention Facility, and authorize the payment of vouchers. Motion carried.

The Committee continued with a brief discussion regarding the replacement of carpeting with rubber flooring in the Pod intake area, located at the Dodge County Detention Facility. After Committee discussion, it was the Committee's decision to hold a special Finance Committee meeting on May 19, 2020, before the County Board meeting, to discuss and take action on the replacement of carpeting with rubber flooring in the Pod intake area, located at the Dodge County Detention Facility.

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Mr. Ehlinger provided an oral report to the Committee regarding moving the Jail Assessment Fund from the Finance Department to General Revenues. Mr. Ehlinger recommends moving the Jail Assessment Fund from the Finance Department to General Revenues because by having that fund in the Finance Department budget, it appears that there is a surplus, but the surplus is not due to Finance Department operations. Mr. Ehlinger further reported that this is strictly an accounting change. Mr. Ehlinger reported that he is also recommending moving the Clearview Amenities Fund from the Finance Department to General Revenues for the same reason. Motion by Caine, seconded by Benter to authorize Mr. Ehlinger to move the Jail Assessment Fund, and the Clearview Amenities Fund from the Finance Department to General Revenues. Motion carried.

Mr. Ehlinger provided an oral report to the Committee regarding moving the PECFA (Petroleum and Environmental Cleanup Fund Act) activity from the Finance Department to the Highway Department. Mr. Ehlinger reported that moving the PECFA activity from the Finance Department to the Highway Department makes the most sense because the activity is related to the old highway shop, it is a detriment to the Finance Department budget, and there is not much activity in PECFA. Mr. Ehlinger further reported that moving the PECFA activity will increase the General Transportation Aids. Motion by Caine, seconded by Benter to authorize Mr. Ehlinger to move the PECFA (Petroleum and Environmental Cleanup Fund Act) activity from the Finance Department to the Highway Department. Motion carried.

Human Services and Health Director Becky Bell appeared by phone to provide an update to the Committee regarding the Coronavirus (COVID-19). Ms. Bell reported that as of 8:00 a.m. on May 11, 2020:

- Dodge County has sixty-four (64) positive cases.
- Active testing is being done at Richelieu Foods in the City of Beaver Dam. Thirty-one (31) individuals have tested positive. Dodge County Public Health is working with Richelieu Foods to address safety concerns.
- Four (4) employees from Health and Human Services have been re-assigned to assist with contact tracing.

County Administrator Jim Mielke provided an oral report to the Committee regarding the financial impact of COVID-19. Mr. Mielke reported that COVID-19 will have financial impact on Dodge County, but it is too early to determine the severity. Mr. Mielke commented that there will be no cost of living adjustments (COLA) in the proposed budget for 2021, and there have been ongoing discussions regarding capital improvement projects. Mr. Mielke reported that the year 2021 projects will need to be prioritized, based on available funds, and the 2020-2024 Capital Improvement Plan (CIP) will be updated.

Mr. Mielke provided an oral report to the Committee regarding the debt issuance for the Reeseville Highway Shop. Mr. Mielke reported that the Reeseville Highway Shop project has been started, and he asked the Committee for authority to issue a Request for Proposal (RFP) in the amount of \$3,400,000. Mr. Mielke further reported that a RFP has been drafted, with a five (5) year or ten (10) year term option. Supervisor Frohling asked if there could be an option for two (2) or more banks to bid together. The Committee continued with a discussion on financing options for the project. After Committee discussion, a motion was made by Benter, seconded by Caine to authorize the issuance of a RFP, in the amount of \$3,400,000, and to include the option, in the RFP, that two (2) or more banks may bid together. Motion carried.

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Mr. Ehlinger provided an oral report to the Committee regarding the issuance of a Request for Proposal (RFP) for Audit Services 2020. Mr. Ehlinger reported that a RFP for Audit Services 2020 has been reviewed by Corporation Counsel Kimberly Nass, and she provided recommendations for changes, but those changes were not made on the Request for Proposal that was included in the packet materials. There was no Committee discussion. Motion by Caine, seconded by Schmitt to approve the RFP for Audit Services 2020 with the recommended changes provided by Ms. Nass. Motion carried.

Ms. Hilker reviewed the Dodge County, Wisconsin County Investment Reports from March of 2020, and April of 2020, that were included in the packet materials. Ms. Hilker reported that Dana Investment will be in attendance at the June 2020 Finance Committee meeting to present a portfolio and economic update.

There was no discussion on the Statement of the Dodge County Treasurer, and the County Sales and Use Tax Report.

There was no discussion on the following Unbudgeted/Excess Revenue Appropriation Requests:

- i. Additional Basic Allocation Funding – Human Services and Health Department.
- ii. WIC Outreach Grant – Human Services and Health Department.
- iii. Remaining Available 2018 & 2019 LED Farmer LED Grant Funds and 2019 Land and Water Grant Funds – Land and Water Conservation Department.

It was the consensus of the Committee to continue with the current format of the Dodge County Checks over \$10,000 Report.

There will be special meeting on **Tuesday, May 19, 2020, at 6:30 p.m.**, in the Auditorium, located on the first floor of the Administration Building.

The next regular meeting is scheduled for **Monday, June 8, 2020, at 8:00 a.m.**, in the Auditorium, located on the first floor of the Administration Building.

Ms. Hilker commented that she will be attending Munis training the week of May 11, 2020, and her office is continuing to work hard on clearing up Tyler Munis and the bank side.

With no other business on the agenda, Chairman Frohling declared the meeting adjourned at 10:10 a.m.



**Ed Benter,**  
Secretary

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