Finance Committee Regular Meeting

Minutes of the January 8, 2013

Dodge County Finance Committee Chairman, Dave Frohling called the Finance Committee meeting to order at 8:00 A.M. on Tuesday January 8, 2013 in room 4A of the Administration Building. Chairman Frohling took roll and the following members were present: Frohling, Borchardt, Adelmeyer, Schaefer and Gohr.

Also present: County Board Chairman Russ Kottke, Mielke, Kolp, Sheriff Nehls, Ken Kamps, Joyce Fiacco, Blaine Lauersdorf, Karen Gibson, Lifke and ACE in Building & Remodeling LLC representative, Jeff Rataczak.

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

Motion by Borchardt and 2nd by Gohr to allow the chair to deviate from the agenda at his discretion. Motion Carried.

Motion by Borchardt and 2nd by Gohr to approve December 11, 2012 regular committee meeting minutes as presented. Motion Carried.

Sheriff Todd Nehls appeared before the committee to present two estimates for replacement of a section of the Fox Lake's Substation roof. According to Nehls, part of the building is used for inside storage of crash vehicle, new squad cars not ready for use and non-seasonal Sheriff equipment. The other part of the building is rented out to a private business. The roof section to be replaced is a flat roof with prior history of water problems. Recently, a portion of the roof collapsed on the renter's equipment and has become a safety risk.

Estimates to replace the flat roof with a pitched roof were \$27,953.24 from ACE In Building & Remodeling LLC in Randolph and \$25,000 from VZ Construction & Lumber Co. LLC in Waupun. Even though it was lower, Sheriff Nehls expressed caution with the \$25,000 estimate because it didn't include detail of costs. Motion by Borchardt and 2nd by Adelmeyer to recommend Resolution No. 12-72 Contingent Transfer not to exceed \$30,000 to cover Fox Lake's Substation roof replacement costs be brought before the Dodge County Board of Supervisors at the January 15, 2013 session. Motion Carried.

Blaine Lauersdorf, Chief Deputy appeared before the committee to present Resolution No. 12-70 Purchase of Radio Dispatch Console System for Law Enforcement. Motion by Borchardt and 2nd by Schaefer to report favorably that sufficient funds are available for the purchase of a new Radio Dispatch Console System in the Dodge County Jail and expenditure of these funds will not impair either the short-term or long-term financial condition of Dodge County. Motion Carried.

Julie Kolp, Finance Director informed the committee regarding an audit conducted by the Department of Labor. The audit involves payroll records for some Sheriff Department employees. The Sheriff's Department policy determines time in excess of 170 hours per period of time as overtime for certain employees. There were cases where employee overtime time wasn't calculated correctly. The Sheriff's Department has taken corrective action, but is expecting additional overtime compensation to be paid. Currently, Dodge County is waiting for the Department of Labor to finish their audit.

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Karen Gibson, County Clerk appeared before the committee to request a contingency fund transfer to cover projected overdrafts in Business Unit (BU) 1201 –Clerk and 1204 – Elections. According to Gibson, projected overdraft in BU 1201 is the result of a retiring employee payout and BU 1204 is the result of unbudgeted recall election expenditures in 2012. Motion by Borchardt and 2nd by Gohr to approve a contingency transfer of \$18,000 to BU 1201 – Clerk and \$12,000 to BU 1204 – Elections to cover possible overdrafts. Motion Carried.

Joyce Fiacco, Land Resources and Parks Director appeared before the committee to request reallocation of unexpended funds and a Contingency Fund transfer. By recommendation of Dodge County's Land Information Committee and Planning, Development and Parks Committee, Fiacco requested approximately \$46,050 in unexpended funds and unanticipated revenue be reallocated between accounts and BU within the Land Resources and Parks Department and a contingency transfer not to exceed \$15,000 to cover remaining overdrafts. Projected overdrafts for 2012 include:

- BU 1004 Real Estate Description \$13,809 due to retiring employee payout
- BU 1101 Survey \$16,747 due to purchase of unbudgeted pickup truck
- BU 7860 Parks Administration \$6,000 due to Worker's Compensation claim.
- BU 7866 Derge Park \$4,000 due to unrealized revenue
- BU 7879 Tourism Development \$650 due to Worker's Compensation claim.

Even though Fiacco projected up to \$15,000 of overdrafts, she also projected to return \$25,550 to the Sales/Use Tax Fund at year end. Unused appropriated Sales/Use Tax not used for the designated purpose must be returned to the Sales/Use Tax Fund. The \$25,5000 was unused appropriations for Orthophotography. Motion by Schaefer and 2nd by Borchardt to approve reallocation of approximately \$46,050 in unexpended funds and unanticipated revenue between accounts and BUs within Land Resources and Parks' Department and a Contingency Fund transfer not to exceed\$15,000 to cover remaining overdrafts. Motion Carried.

Ken Kamps, Fiscal and Support Division Manager appeared before the committee to request a reallocation of \$10,000 from BU 5070 – Economic Support – W2 to BU 5025 – P.A.V.E. At the December Human Service and Health meeting, the Board approved a one-time \$10,000 special payment to PAVE. Motion by Adelmeyer and 2nd by Schaefer to approve reallocation of \$10,000 from BU 5070 – Economic Support – W2 to BU 5025 – P.A.V.E. Motion Carried.

UW-Extension Education Committee submitted a memorandum requesting a transfer and appropriation of \$21,082 from BU 6843 Fund Balance to BU 6843 – Hazardous Waste Clean Sweep and transfer from BU 6801 to cover 2012's hazardous waste collection bill from Veolia Environmental Services. Motion by Adelmeyer and 2nd by Schaefer to approve the transfer of \$21,082 from BU 6843 Fund Balance and transfer from BU 6801 not to exceed \$4,500 to BU 6843 Hazardous Waste Clean Sweep. Motion Carried.

Kolp informed committee members of incorrect Wisconsin Retirement System (WRS) deductions for Highway's first 2013 payroll. WRS rates change with the first payroll of the year and at the time Highway's payroll was processed the new 2013 withholding rates were entered but not applied to the employee file. Highway employees were notified of the error with a paycheck memorandum which noted the deduction will be corrected with the next payroll. Finance will

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establish a payroll verification process for payroll personnel from Highway and Clearview to prevent reoccurrence of this issue and ensure future payrolls are complete and accurate.

Resolution No. 12-73 Transfer Sales and Use Tax Receipts not to exceed \$15,000 to pay for increase cost of the stone restoration project – Resolution No. 12-29. Kolp reported a projected 2012 ending Sales and Use Tax Fund balance of \$1,402,382 which includes proposed Resolution No. 12-73. Motion by Schaefer and 2nd by Borchardt to report favorably that sufficient funds are available in the Sales and Use Tax Fund to undertake the removal and replacement of exterior stones; tuck pointing and calking of joints on the Administration building and expenditure of these funds will not impair either the short-term or long-term financial condition of Dodge County. Motion Carried.

The County Treasurer provided committee members copies of November 2012's report of working cash account and December 2012's county investment holdings for review.

The County Treasurer provided committee members with the Human Service North Project Note Proceeds Maturity Expiration from December 2012's Ehler's Investment Report.

Patti Hilker, Treasurer requested input from committee members regarding "Request for Proposal" on banking services. There was consensus from committee members to proceed with Ehler's Investment's proposal for assistance with a Request for Proposal on banking services.

Chairman Frohling continued with information from the County Association's meeting. At the meeting there was discussion on tax-exempt Bio-additives, a state-wide wheel tax and preliminary property tax levies for all counties.

The monthly and year-end State report on county sales tax remittance was reviewed. December 2012's remittance for October was \$387,671 compared to \$442,259 from the same period in 2011. The fiscal year remittance to date is \$5,076,266 compared to \$4,894,845 the same time period in 2011.

For informational purposes, Jim Mielke, Administrator noted it is likely the 2012 County Board Business Unit will be over budget for 2012. A contributing factor is three Board meetings were held in August. Kolp notified committee members of Johnson and Block's move to a new office location in Madison and open house on January 17.

Next regular meeting is scheduled for Tuesday, February 12, 2013 at 8:00 Room 4A on the 4th floor of the Dodge County Administration Building.

With no other business on the agenda, Chairman Frohling declared the meeting adjourned at 8:52 A.M.

Gerald Adelmeyer,

General adelmage

Secretary