

Finance Committee Regular Meeting
Minutes of the August 11, 2015

Dodge County Finance Committee Chairman, Dave Frohling called the Finance Committee meeting to order at 9:00 a.m. on Tuesday, August 11, 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, Mielke, Kolp, Hilker, Scott Smith, Ruth Otto, Dale Schmidt, Dr. Roy Eenigenburg, Alyssa Schultz, Karen Gibson, John Veling, Janet Wimmer, Bill Wiley, Brian Field, Jane Hooper, Russ Freber, Lifke and rural library representatives Candy Graulich, Geri Feucht, and Elizabeth Daniels.

Candy Graulich, representative from Hustisford Community Library appear for Public Comment requesting County Board consideration for increasing reimbursement for more than 70% of cost. Grolick explained the difficulty of the library system supporting the needs of their residence at the 70% reimbursement rate.

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 Schaefer to allow the chair to deviate from the agenda at his discretion. Motion carried with unanimous approval.

Motion by Uttke and 2nd by Adelmeyer to approve July 14, 2015 regular committee meeting minutes as presented. Motion carried with unanimous approval.

Resolution No. 15-____ – Staff Prescriber – Psychiatric Nurse Practitioner. The Fiscal Note set forth in Resolution No. 15-_____ 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. Janet Wimmer Human Services and Health (HHS) Director introduce psychiatrist Dr. Roy Eenigenburg to committee members. According to Dr. Roy, the number of cases have been increasing throughout the years and Clinical Services has been contracting these services to help meet the county needs. With the addition of Dr. Schupp in August and the addition of an Advanced Practice Nurse Practitioner specializing in psychiatry, Dodge County would have a full continuum of psychiatric services. Reimbursement rates for a hired position or contract position would be the same. Motion by Uttke 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. 15-_____ to the County Clerk. Motion carried with unanimous approval.

Resolution No. 15-29 – Human Services and Health Software Replacement. The Fiscal Note set forth in Resolution No. 15-29 was presented to the Finance Committee for its review and approval. The Fiscal Note sets forth a Fiscal Impact in the amount of \$194,212 on 2015's adopted Budget. According to Ruth Otto, Information Technology Director, the current software isn't Health Insurance Portability and Accountability Act (HIPAA) compliant. It also has numerous billing issues. A request for proposal (RFP) was issued and three responses were received. MyEvolv software was the best option and will address Health and Human Services (HHS) needs. 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. 15-29 to the County Clerk. Motion carried with unanimous approval.

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Resolution No. 15-30 Evidence Storage and Impound Building. The Fiscal Note set forth in Resolution No. 15-30 was presented to the Finance Committee for its review and approval. The Fiscal Note sets forth a Fiscal Impact in the amount of \$12,884 on 2015's adopted Budget. Scott Smith, Chief Deputy appeared before committee members to present information on the evidence storage and impound building. According to Smith, the Sheriff's Department lost secured evidence storage space with the sale of the Fox Lake facility. Maas Brothers was contracted to provide consulting services for the building construction project. The initial RFP was for concreting a portion of the building. The cost for the building and to concrete a portion of it will exceed the budgeted Sales Tax receipt by \$12,884. Walter's Buildings was awarded the bid at \$144,966. 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. 15-30 to the County Clerk. Motion carried 4 to 1. Gohr opposed.

Resolution No. 15-28 – Henry Dodge Office Building Chiller Removal and Replacement. The Fiscal Note set forth in Resolution No. 15-28 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 Budget. Jim Mielke, Administrator appeared before committee members to present the information. According to Mielke, the project was budgeted and is expected to come in under budget. Motion by Uttke 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. 15-28 to the County Clerk. Motion carried with unanimous approval.

Resolution No. 15-___ Capital Project Funds Transfer. Motion by Uttke and 2nd by Schaefer to approve the transfer of \$239,345 from the Capital Project Fund to Business Unit (BU) 100.3429 – Unassigned General Fund. Motion carried with unanimous approval.

The Finance Committee was given updates from departments under their jurisdiction. Karen Gibson, County Clerk reported that BU 1201 - Clerk is on target. BU 1204 - Elections is under budget and no other elections are anticipated for 2015. BU 1217 – Maps & Plat Books is close to budget and BU 1261 – Historical Societies is under budget due to one historical society not claiming reimbursement.

John Veling, Central Services reported BU 1501 – Reproduction Services and BU 1505 – Mail Services are close to budget. Government printing is under but 60% comes in the 2nd half of the year with tax envelopes and folding for municipalities. Expenditures should be under for both BUs.

Mielke reported BU 5302 – Veteran Service Office administrative secretary position was split with Land Conservation and the savings should offset the retirement payout for the prior department head.

Patti Hilker, Treasurer reported the Treasurer's budget is doing well overall. There have been some land sales that have been covering the amount of overdue taxes and conservative scheduling has helped with keeping costs down.

Julie Kolp, Finance Director reported that BU 1301 – Finance may be over budget at year end depending on staffing needs for addressing Kronos implementation concerns.

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The County Treasurer provided committee members copies of June 2015's report of working cash account and July 2015 county investment holdings for review. Hilker reported that a Certificate of Deposit was cashed in at Landmark Credit Union and is currently in the General Fund. It will be reinvested at a later date.

The monthly county and July state sales tax remittance reports were reviewed. July 2015's remittance for May was \$524,613 compared to \$589,725 from the same period in 2014. The fiscal year remittance to date is \$3,198,463 compared to \$3,278,817 the same time period in 2014.

Kolp reported an Internal Revenue Service penalty for failure to file withholding tax in a timely manner. This was a result of taxing Sheriff's Departments Uniform Allowance in a pay period following issuance of the Uniform Allowance checks. The information was included on the employee's W-2, however the information wasn't amended on Form 941. The penalty was 10% of withholding failure resulting in a \$1,130 cost to the county.

Mielke reported on the Library reimbursement rate. Historically, the county has complied with the 70% minimum required by State Statute. The county reimbursement is strictly tax levy dollars and reimbursement is based on costs of circulation for non-community funded libraries. In 2016, Jefferson County will be dropping out of the county library system used by Dodge County leaving 2 counties to share the costs. The costs are expected to increase so library directors and boards are requesting the reimbursement amount to be increased. Mielke stated a 5% increase for 2016 would increase the levy \$13,000 with a 100% reimbursement rate increasing the levy \$165,000.

Mielke updated committee members on some of the Capital Improvement Projects (CIP) requests that have been submitted for 2016. He suggested a special meeting to discuss the 2016 – 2020 CIP. The meeting would be for department heads to present their CIP request to the committee and allow the committee to ask questions. A Special Finance Committee meeting was set for Wednesday, September 2, 2015 at 9:00 a.m.

Scott Smith, Deputy Sheriff updated committee members on the jail security system upgrade. According to Smith, after further analysis the actual costs to upgrade the security system would be higher than originally quoted. The current system is 15 years old and parts are becoming obsolete. There are risks with the current system that create security issues and inefficiencies. The new bid includes an increase in the number of cameras and camera views for both employee and inmate safety and liability concerns. Both the Law Enforcement and Building Committees suggested consideration in completing the entire upgrade at once opposed to phases. The bid was submitted for both a single and dual phase process. An alternate bid will be considered for the J Pod. Smith is concerned the J Pod will eventually fail State inspection for Federal inmates.

Kolp presented the preliminary Equalized Valuation report. According to Kolp, the preliminary Net New Construction estimate will allow the 2016 levy to increase by \$258,510, however the Tax Incremental Districts (TID) calculation is still pending.

Mielke reported on the wage and benefit impact to 2016's budget. According to Mielke, the numbers are heavily dependent on Health Insurance rates. The budget was prepared at 9% for

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current participation but that percentage could increase. Budget increase due to wages is around \$1 million with total wage and benefit increases at \$1.6 - \$1.8 million.

Kolp reported on the material weakness cited by the auditors for Clearview at July's Finance Committee meeting. Kolp stated the weaknesses were reported in the Management Letter and as of the meeting date, she hadn't received a response from Clearview regarding actions taken. Kolp stated the weaknesses concerned both accounting principles and internal controls for documentation, procedures and verification. An update will be presented to the committee each month until resolved.

Bill Wiley, Clearview Director of Financial Services appeared before committee members to present a template document to address the auditor's concerns. Wiley anticipates to have the material weaknesses and concerns addressed by September's Finance Committee meeting.

Kolp gave an update on the Kronos project. Most of the modules are complete. The county is preparing to move to KGS which is Kronos customer support following project completion. Payroll, Human Resources, Timekeeper, Telestaff and Advance Scheduler are in operation with Performance Evaluations, Activities and Compensation outstanding.

Mielke reported the operations review by Baker Tilly is on track. Baker Tilly will present the results at the October 22, 2015 County Board meeting.

A Special Finance Committee meeting to address the 2016 – 2020 CIP is scheduled for Wednesday, September 2, 2015 at 9:00 in Room H & I - Auditorium on the 1st floor of the Dodge County Administration Building. The next regular meeting is scheduled for Tuesday September 8, 2015 at 10:00 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 11:15 a.m.

Gerald Adelmeyer,

Secretary

Dodge County, Wisconsin

January 1, 2015

General Fund

Classification of Fund Balances

Nonspendable	\$1,925,732
Restricted	2,277,784
Committed	3,775,614
Assigned	3,776,038
Unassigned	15,552,441
Fund Balance	\$27,307,609
Audited Financial Statements	\$27,307,609

Unassigned General Fund

	<u>BU</u>	<u>Description</u>	<u>Resolution #</u>	<u>Date</u>	<u>BX Posted</u>	<u>Unassigned G F Balance</u>
Balance - January 1, 2015	100.3429 xxxx.4921.01					\$ 15,552,441
Financial Consultant	1301	Uniform Grant Implementation	14-71	2/17/2015	x	16,000
Baker Tilly-Operational Review	1305	Independent Auditing	15-3	4/21/2015	x	30,000
Software replacement-Human Serv	4855	US-Administration	15-29	8/18/2015		194,212
Capital Project Fund Transfer	4195	Clearview North Remodel Project	15-38	8/18/2015		(239,345)
Human Services and Health	Fund 242	Operating Deficit	15-40	9/15/2015		166,807 *
						* Pending County Board Approval
<u>Amount applied to the 2015 Budget</u>						<u>658,850</u>
						<u>826,524</u>
Net Balance Prior to 2015 Closing						\$ 14,725,917

Resolution 11-72 Fund Balance Policy Adopted March 20th, 2012

2015		
Total adopted appropriations		\$ 106,824,498
Debt Service Fund		4,004,066
Capital Project Fund (funded through debt)		-
		<u>102,820,432</u>
10% of Total adopted appropriations less Debt and Capital Projects		\$ 10,282,043
Estimated Over/(Under) Minimum G F Balance		\$ 4,443,874
Minimum Balance (10% of total adopted appropriations less Debt and Capital Projects)		

Available

Dodge County, Wisconsin
2015 Contingent Appropriation
 Object Account .4929 (Limited to 10% of the department's original adopted budgeted expenditures)
 State Stat 65.90 (5)(b) Finance Committee (must be published within 10 days of change)

City Brd / Fin Com Approval	Date	Bus. Unit	2015 Adopted Bus. Unit Title	Purpose	Appropriation		Department	10% of Dept adopted Budget Expenditures
					Transfer Amount	Balance Available		
					\$	150,000		
	2/17/2015	1390	2015 Alcohol Court	Resolution - Personnel expenditures	4,995	145,005	Courts	50,524
	3/10/2015	1905	HDOB	Elevator Repairs	25,000	120,005	Maintenance	
	4/14/2015	2801	Central Communication	Fox Lake Tower Repairs	8,170	111,835	Emergency Management	66,997
	7/14/2015	2801	Central Communication	Ashippun Tower Repairs	15,691	96,144	Emergency Management	66,997
	9/15/2015	2801	Central Communication	Tower Rental	10,924	85,220	Emergency Management	66,997
				Y-T-D Appropriation Transfer	\$ 64,780	\$ 85,220		

* Presented for action at the September County Board meeting

RESOLUTION NO. 15-40

TO THE HONORABLE BOARD OF SUPERVISORS OF DODGE COUNTY, WISCONSIN MEMBERS,

WHEREAS, the Dodge County Board of Supervisors adopted the 2015 Dodge County Budget on November 12, 2014; and,

WHEREAS, due to events which have taken place and circumstances which have changed since the Dodge County Board of Supervisors adopted the 2015 Dodge County Budget, it is now necessary to change the amounts of some of the various appropriations that were stated in the 2015 Dodge County Budget at the time it was adopted; and,

WHEREAS, the Dodge County Finance Committee hereby recommends to the Dodge County Board of Supervisors, that the Dodge County Board of Supervisors authorize and direct the Dodge County Finance Director to change the amounts of those appropriations that were stated in the 2015 Dodge County Budget at the time it was adopted:

1. In the Health and Human Services Fund, as set forth in Exhibit "A", which has been attached hereto, and which includes a General Fund Transfer in the amount of \$166,807 from Business Unit 100.3429, *Unassigned General Fund*;

2. In Courts, as set forth in Exhibit "B", which has been attached hereto; and,

3. In the Emergency Management Department, as set forth in Exhibit "C", which has been attached hereto, and which includes a Contingent Fund Transfer in the amount of \$10,924 from Business Unit 1390, *Contingent Appropriation*;

SO, NOW, THEREFORE, BE IT RESOLVED, that the Dodge County Board of Supervisors hereby authorizes and directs the Dodge County Finance Director to change the amounts of those appropriations that were stated in the 2015 Dodge County Budget at the time it was adopted:

1. In the Health and Human Services Fund, as set forth in Exhibit "A", which has been attached hereto, and which includes a General Fund Transfer in the amount of \$166,807 from Business Unit 100.3429, *Unassigned General Fund*;

2. In Courts, as set forth in Exhibit "B", which has been attached hereto; and,

3. In the Emergency Management Department, as set forth in Exhibit "C", which has been attached hereto, and which includes a Contingent Fund Transfer in the amount of \$10,924 from Business Unit 1390, *Contingent Appropriation*.

All of which is respectfully submitted this 15th day of September, 2015.

Dodge County Finance Committee:

David Frohling

Gerald Adelmeyer

Wayne Uttke

Thomas Schaefer

Phillip Gohr

FISCAL NOTE:

Is the referenced expenditure included in the adopted 2015 Budget? _____ Yes or _____ No

Fiscal Impact on the adopted 2015 Budget:

\$ _____

Fiscal Impact reviewed by the Dodge County Finance Committee on _____, 2015.

David Frohling, Chairman
Dodge County Finance Committee

Vote by Finance Committee Members to Recommend Approval of this Resolution:

David Frohling: _____ Aye _____ No _____ Abstain _____ Absent from Meeting

Wayne Uttke: _____ Aye _____ No _____ Abstain _____ Absent from Meeting

Phillip Gohr: _____ Aye _____ No _____ Abstain _____ Absent from Meeting

Gerald Adelmeyer: _____ Aye _____ No _____ Abstain _____ Absent from Meeting

Thomas J. Schaefer: _____ Aye _____ No _____ Abstain _____ Absent from Meeting



**Dodge County, Wisconsin
Finance Department
Fund Transfer Form**

Resolution Number: 15-40

Department: Health and Human Services Fund

For Finance Department use only	
Doc#	_____
Batch#	_____
GL Date:	_____

Description of Adjustment:

Please see Memo To: Finance Committee, From: Kenneth Kamps, Division Manager-Fiscal and Support Services
CC: Janet Wimmer, Julie Kolp, Jim Mielke, Date: September 2, 2015, Re: 2015 Budget Amendments

Budget Amendments				
Business Unit Number	Account Object Number	Subsidiary Number	Account Title	Amount
Revenue Increases				
4812	4577	481	Mendota MI Care Collection	50,000
4812	4577	482	Winnebago MI Care Collection	370,479
4812	4577	486	MI-Other Agency Collection	80,000
4881	4833	01	Vehicle Sales	8,800
5031	4234	528	CST Expansion	16,664
5035	4235	560158	ADRC Dementia Care	80,000
Expenditure Increases				
4801	5797	4810	NAMI Dodge County	500
4809	5279	478	Evergreen Manor	225,000
4809	5279	633	High Cost Client Care	15,000
4812	5291	425	Winnebago	404,705
4812	5291	426	Mendota	60,000
4812	5485	02	Clrv-Behaviorial Health	160,000
4822	5279	420	DD Centers	116,600
4842	5279	468	Other CBRF	94,285
5025	5797		Grants to Organization	10,000
5030	5294		Boarding Inmates	26,000
Expenditure Decreases				
4001	5121		Wages	24,150
4043	5121		Wages	15,000
4801	5342		Chemistry, Lab/Medical	3,800
4804	5194		Education & Training	400
4804	5812		Furniture & Furnishings	1,000
4808	5121		Wages	400
4813	5279	451	Ripon Area Serv Center	2,500
4825	5216	31	Interpreter	500
4840	5121		Wages	24,892
4855	5121		Wages	1,984
5002	5121		Wages	48,257
5007	5332		Automobile Allowance	600
5007	5499		Cost Allocations	4,000
5013	5291	26	Drug Testing	5,000
5013	5291	28	LSS Assessment Bed	1,000
5013	5291	03	Counseling	24,000
5017	5291	03	Counseling	25,000
5019	5299		Sundry Contractual Services	20,000
5026	5797		Grants to Organization	3,000
5031	5219		Other Professional Services	5,000
5035	5121		Wages	3,501
5043	5299		Sundry Contractual Services	15,000
5055	5121		Wages	4,842
5055	5812		Furniture & Furnishings	2,000
5059	5719		Other Direct Relief	3,000
5064	5797		Grants to Organization	5,000
5064	5797		Grants to Organization	7,500
5086	5121		Wages	80,514
5601	5121		Wages	7,500
Funds Applied				
100	3429		General Fund Transfer	166,807



Human Services & Health Department

Memo

To: Finance Committee
From: Kenneth Kamps, Division Manager – Fiscal and Support Services
CC: Janet Wimmer, Julie Kolp, Jim Mielke
Date: September 2, 2015
Re: 2015 Budget Amendments

Pursuant to a thorough review of the current 2015 revenues and expenditures we hereby request our department's 2015 budget be amended. We have increased revenues in certain areas due to modification of State contracts and increased collections for mental health placements primarily at State Institutions. Secondly, there are some business units where expenditures are exceeding budgeted levels or where changes were made to budget allocation by the Human Services and Health Department Board action after the budget was adopted. Thirdly, Division Managers and Supervisors made a conscientious effort to decrease expenditures in a number of areas by reducing services and not refilling some positions funded in the 2015 budget. The specific business units and accounts impacted by this budget amendment are detailed on the attachment to this memorandum.

Overall the expenditure increase outweighs the expenditure decrease and revenue increase leaving a shortfall of \$166,807. We are requesting a general fund transfer for this amount.

**BRANCH II
DODGE COUNTY CIRCUIT COURT
JOHN R. STORCK, JUDGE
Dodge County Justice Facility
210 West Center Street
Juneau, Wisconsin 53039-1091**

Tammy Wild, Ct. Reporter
Mary Jo Kuen, Judicial Assistant
Mary.Kuen@wicourts.gov
Gina Steinke, Judicial Assistant
Gina.Steinke@wicourts.gov

(920) 386-3551
FAX (920) 386-3933
John.Storeck@wicourts.gov

MEMORANDUM

TO: Finance, Law Enforcement Committees, James Mielke and Julie Kolp

RE: Request for Budget Transfers Between Business Units

FROM: John R. Storck

DATE: August 31, 2015

The Courts are requesting that a number of Business Unit Transfers be approved for 2015. Although Business Unit Transfers are being requested it appears that the Courts overall will not be requiring additional funds from the General Fund.

The Following Business Units may be Exceeding their Budgeted appropriation:

1. 304 Alcohol Court

This Business Unit may be exceeding its allocation by \$9,646.

In 2015 the budget for the Alcohol Court was transferred to Human Services. However, there are some carryover expenses from the 2014 Court that have remained in the 2015 Alcohol Court Budget.

First, the new grant was not received until February 15, 2015. Until that time, the old Court continued to employ two part-time coordinators. To date, we have not yet obtained permission to cover the \$4,663 of wage expenses for the two coordinators that was incurred from January 1, 2015 to February 15, 2015. We are hopeful that will be covered. If not, an additional transfer will be necessary. I am optimistic this will be covered.

Second, the two part-time coordinators have been collecting unemployment. That unemployment will total \$9,646 for 2015. There will be no unemployment expense in 2016.

2. 307 Indigent Counselors

This Business Unit will exceed its allocation by approximately \$55,250.

This is because of a huge increase in the demand for the Courts to appoint attorneys for individuals who cannot afford one and who do not qualify for a public defender. It also is due to the fact that the Courts did not adequately budget for Psychiatric services. The information that was available to the Courts at the time of the budgeting in 2014 for 2015 misled the Court in believing that the amount budgeted would be adequate.

I want to take a minute to explain the two issues.

LEGAL SERVICES EXPENSE

The 2015 budget for court appointed attorneys in line item 307.5212 was \$35,000. Expenses in this line item will be approximately \$80,000.

The budgeted amount was based on the fact that the six month cost for court appointed attorneys in 2014 was \$10,709. It was also based on expenses for the prior years. The actual cost for 2012 was \$35,590 and for 2013 was \$38,816. It appeared that given the history of the cost for these services for the two years prior and the apparent drop in 2014 that \$35,000 would be an appropriate budget estimate for 2015.

The cost in 2015 has been substantially greater than anticipated. Through June of 2015 the expense has been \$40,225.

This line item is for attorneys who are appointed for criminal defendants who do not qualify for public defender representation but who are unable to afford to hire an attorney. Several years ago the Public Defender's office increased the amount of income and assets that an individual could have and still qualify for a Public Defender. Before that change the county was paying substantially more for attorneys for criminal defendants. In 2011 the expense was \$69,610, in 2009 it was \$118,870, in 2008 it was \$93,670 and in 2001 it was \$76,927.

The Courts make a diligent effort to collect the cost of the attorney fees from the criminal defendants. When an attorney is appointed an order is entered for a payment plan and often for a wage assignment. If the payment plan is not followed the Corporation Counsel commences a contempt proceeding and the courts hold contempt hearings.

In past years the amount of the collection for attorney fees has actually exceeded the amount spent on the attorney fees. The following chart shows that in the last four years we have actually experienced revenues exceeding expenses: from the attorney fee system:

	Expenditure for year	Collection for the Year	Excess Revenue for year
2011	\$69,610	\$70,095	\$485
2012	\$35,590	\$66,089	\$30,479
2013	\$38,816	\$46,522	\$7,706
2014	\$40,247	\$50,029	\$9,782

Unfortunately, the revenues will likely NOT go up for 2015 to the same extent that the expenditures go up. Most of these defendants are paying off a bill of \$500 to \$2,000 at the rate of \$25 or \$50 per month. The revenues substantially lag behind the expenses. The reason that in the past years the revenues have exceeded the expenses is that during those years we were still collecting the substantially larger sums from 2011 and earlier.

In 2015 we have had more cases that have required a court appointed attorney than in prior years. As of May 6th we had paid bills in 41 cases. This compares to a total YEARLY number of 58 in 2014, 62 in 2013, 53 in 2012, and 55 in 2011. We have had an increase in the number of cases that need appointments.

The amount of each individual bill also has increased in part because we lost some lower cost providers.

PSYCHOLOGIST EXPENSES

The 2015 budget for psychologists in line item 307.5211.03 was \$66,000. The expense for 2015 is anticipated at \$80,000.

The budget for 2015 was based on the six month figure in 2014 in the amount of \$28,751. What was not known at that time was that one psychologist had been holding his bills for a substantial period of time. In October he submitted 32 bills that went back to 2013. This information was not available when the 2015 budget was prepared. It was also believed at that time that efforts that the Courts had been making to control the costs by appointing the more reasonable cost providers and setting maximum fees for the services were having a greater impact that they were.

3. 370 Farm Drainage Board

The farm drainage board total budget is \$2,159. It is estimated that the allocation for 2015 will be exceeded by \$1,300.

There is money in the following Business Units Available to be transferred:

1. 301 Circuit Courts

There is approximately \$42,195 that will be available to transfer from this Business Unit. The principal reason is that the Circuit Court Grant revenue exceeded the budget by \$32,429. There were a number of expenses that will be less than budgeted.

2. 401 Register in Probate.

There is approximately \$5,000 available to transfer. This is largely due to Filing Fees substantially exceeding the budget.

3. 5201 Family Court Counseling

There is approximately **\$10,000** available to transfer. This is in part because the revenue from custody studies, mediations, and adoption screenings has exceeded the budgeted amount and because the position of Assistant Family Court Counseling was vacant for a period of time.

4. 601 Family Court Commissioner

There is approximately **\$2,000** available to transfer. This is largely due to the fact that the substitute court commissioner usage is less than budgeted.

5. 308 Guardian ad Litem


There is approximately **\$10,000** available to transfer. This is largely due to revenues exceeding expectations.

The following transfers are requested between Business Units:

1. To Business Unit 304 Alcohol Court the following be transferred to cover the \$9,646: \$9,646 from Business Unit 308 Guardian ad Litem.
2. To Business Unit 370 Farm Drainage Board the following be transferred to cover the \$1,300: \$1,300 from Business Unit 601 Family Court Commissioner.
3. To Business Unit 307 indigent Counselors the following be transferred to cover the \$55,250: \$40,250 from Business Unit 301 Circuit Courts and \$5,000 from Business Unit 401 Register in Probate, and \$10,000 from 5201 Family Court Counseling.

I apologize for the lateness of this request. I was gone on vacation for two weeks, returned to the Courthouse last week to a very busy calendar, and did not take note of the email concerning the dates until August 31st. If this is too late to get into the resolution in September, I will have to request a separate resolution.

Very truly yours,



John R. Storck



**Dodge County, Wisconsin
Finance Department
Fund Transfer Form**

Resolution Number: 15-40

Department: Emergency Management

For Finance Department use only	
Doc#	_____
Batch#	_____
GL Date:	_____

Description of Adjustment:

Please see Memorandum To: Dodge County Finance Committee, From: Amy Nehls, Director
Date: August 24, 2015 Subject: Report to Finance Committee on 2015 Mid-Year Budget Adjustment

Business Unit Number		Account Object Number	Subsidiary Number	Account Title	Amount
Budget Amendments					
Revenue Increases					
2811	4222	281	Emergency Management	12,676	
Revenue Decreases					
2801	4822	281	Tower Space Rent	23,600	
Funds Applied					
1390	5931		Contingent Appropriation	10,924	



DODGE COUNTY – STATE OF WISCONSIN OFFICE OF EMERGENCY MANAGEMENT

Amy B. Nehls
Director

Joseph M. Meagher
Deputy Director

DODGE COUNTY LAW ENFORCEMENT CENTER
124 West Street • Juneau, Wisconsin 53039
Phone: (920) 386-3999 • Fax: (920) 386-3994

MEMORANDUM

Emergency
Management

TO: Dodge County Finance Committee

FROM: Amy Nehls, Director

Planning

DATE: August 24, 2015

SUBJECT: Report to Finance Committee on 2015 Mid-Year Budget Adjustments

Response

As per the request of Administrator Mielke and Finance Director Kolp, this memo is to inform you on the mid-year status of the Emergency Management budget. While the status of the entire Emergency Management budget is good, there are two changes that I would like to inform the committee on.

Recovery

Mitigation

The first change would be reduction of revenue from tower rental in business unit 2801 – Central Communications. The original amount budgeted for 2015 was \$60,200. Although we have a signed contract with AT&T for the Juneau Tower, they have not located their equipment so they have not paid the monthly rental amount of \$1,700 and their one-time locate payment of \$5,000. This will reduce the amount of budgeted revenue by \$25,400. This change alone would bring the budget amount to \$34,800; however, Emergency Management was able to get another co-locate on the St. Helena Tower for \$150 a month, which will bring in an additional \$1,800 in revenue. With the changes in tower rental, I would estimate an accurate update to the amount of revenue for tower rental would be \$36,600.

Emergency Planning &
Community Right-to-
Know Act

Hazmat

The second change would be additional revenue to business unit 2811 – Emergency Management. The additional revenue is a redistribution check for the Emergency Management Planning Grant (EMPG) on the 2014 Plan of Work. The redistribution amount is an additional \$12,675.89 in unbudgeted revenue.

Homeland Security

In order to rectify the deficiency of \$23,600 in the revenues for business unit 2801, I am asking the finance committee to approve appropriating the unbudgeted redistribution revenue of \$12,676 from business unit 2811 to business unit 2801. I am also requesting that the remaining \$10,924 deficit in business unit 2801, be funded by a contingent appropriation.

Local Emergency
Planning Committee

Please feel free to contact me with any questions or concerns.

Citizen Corps

Thank you for your continued support!

Amy B. Nehls



ADMINISTRATION DEPARTMENT

JAMES MIELKE, COUNTY ADMINISTRATOR

127 East Oak Street, Juneau, Wisconsin, 53039 (920) 386-4251

To: Dodge County Finance Committee
Russell Kottke - County Board Chair
Julie Kolp – Finance Director
Dale Schmidt – Dodge County Sheriff
Scott Smith - Dodge County Chief Deputy – Undersheriff
Brian Field – Dodge County Highway Commissioner

From: Jim Mielke

Date: September 3, 2015

Re: Update - 2016 Capital Projects

The Five Year Plan Document has been updated to reflect the discussion from the September 2nd meeting. The Plan document also includes the Highway Committee recommendation from their September 3rd meeting.

Highway Committee Recommendation: The Highway Committee is unanimously recommending the Five Year Capital Improvement Plan be updated to reflect the Neosho Shop in 2016, followed by listing the Reeseville Shop in 2017. There was committee discussion related to whether there should be additional time between the building projects. As of today, their recommendation is to list the Reeseville shop in 2017.

The proposed Neosho shop is 18,640 square feet. The cost estimate for the project/ site work / fees is \$2.9 million. Funding options include a combination of Highway Retained earnings \$1.0 million and a borrowing of \$1.9 million. The size of the borrowing would enable the option of seeking local financing versus the incursion of fees associated with a financial advisor / Moody's rating / bond counsel.

The Highway Committee has also recommended the Plan document reflect an increase in Rehabilitation and Repave Highways from \$1,550,000 to \$2,500,000.

Sales Tax Calculations – Projections:

Sales Tax Fund Balance as of December 31, 2014 (per audit report, p. 25)	\$2,516,687
Budgeted 2015 Sales Tax Remittances (base budget).....	\$4,322,765
Total of Fund Balance and 2015 Base Remittance Budget ..	\$6,839,452

2015 Authorized Sales Tax Supported Capital Expenditures (Resolution 14-37)	\$5,622,765
New Project: Air Barrier Remediation – Administration Building	\$437,600
New Project: Jail Water Heater Replacement	\$74,713
Sheriff Office – Vehicle Impound Building	\$35,400
Total 2015 Sales Tax Supported Capital Expenditures	\$6,170,478

Dodge County Capital Improvement Plan 2016-2020



DODGE COUNTY CAPITAL IMPROVEMENT PLAN

NEED FOR A CAPITAL IMPROVEMENT PLAN

The Capital Improvement Plan assists in allocating financial resources. It schedules major capital expenditures each year over the next five years. The plan identifies each project, the estimated cost of the project and the financial resources available to finance it. The Capital Improvement Plan (CIP) selects and prioritizes capital projects, distributes expenditures and projects the impact of these expenditures on the budget and tax levy. The plan is updated annually to reflect changing needs and priorities, and to extend the plan another year.

OBJECTIVES OF THE CAPITAL IMPROVEMENT PLAN

- 1) Allocation of limited financial resources by prioritizing requests.
- 2) Continuity in financial decisions by linking planning, programming and budgeting of major projects.
- 3) Coordination between department and committee decision makers.
- 4) Public awareness of financial needs.
- 5) Stabilization of tax rates by relating expenditures to financial capacity.
- 6) Improved bond ratings through effective management and fiscal solvency.
- 7) Identify requests to be funded with sales tax proceeds.

PROCESS AND PROCEDURE

The capital improvement plan process depends upon the cooperation of people from most areas of county government. Six steps are involved in the process.

Determine Future Capital Needs - Each department head or agency director inventories their capital needs and submits them for inclusion in the CIP. Governing committees may review and approve requests prior to submitting them. The Land Resources and Parks Department compiles individual capital project requests and combines them with other department requests.

Determine the Financing Potential - The County Administrator reviews the preliminary CIP and assesses the ability of the County to pay for the requested capital improvements and identifies possible requests to be funded with sales tax proceeds. Not all capital project requests will be included in the CIP that is forwarded to the Finance Committee.

Establish Fiscal Policies - After review by County Administrator, the Finance Committee outlines policies and priorities by which to rank the remaining projects. Financing methods and projected revenues and expenditures are considered.

Rank Projects In Priority Order - The Finance Committee ranks projects in priority order.

Develop the Capital Improvement Plan - The Finance Committee matches various funding sources to achieve the best results. After the CIP is adopted by the Committee, it is forwarded to the County Board for review and approval. The first year of the Capital Improvement Plan shall represent the capital projects the departments and agencies of Dodge County may include in their proposed 2016 budgets, but such inclusion does not guarantee approval by the Finance Committee or County Board.

Implement, Monitor and Update the Capital Improvement Plan - The CIP is adopted prior to the annual operating budget. The Finance Committee monitors progress in implementing the Capital Budget.

Definitions

Year: The year the project is intended to be implemented, constructed, purchased or initiated.

Administrative Unit: County agencies or departments identifying a project subject to the criteria.

Project Criteria: Each planned expenditure of \$25,000 or more.

Project Description: A summary of the projects developed by CIP staff from more thorough descriptions by the administrative units.

Total Cost: Total project cost as estimated by administrative units.

Outside Financial Assistance: Funds provided by sources outside County government such as federal and state grants and aids, excluding service charges or indirect reimbursements.

County Cost: Funds to be provided by the County through tax levy, sales tax proceeds or long-term financing.

Administrative Staff: Jim Mielke, County Administrator; Julie Kolp, County Auditor; Dean Perlick, Manager of Planning; and
Nate Olson, Senior Planner.

SEPTEMBER 8, 2015
2016 - 2020 CAPITAL IMPROVEMENT PLAN

Administrative Unit	2016					2017					2018					2019					2020					
	Project Description	Project Cost	Proposed Funding Source	Non-County Funds	County Funds	Project Description	Project Cost	Proposed Funding Source	Non-County Funds	County Funds	Project Description	Project Cost	Proposed Funding Source	Non-County Funds	County Funds	Project Description	Project Cost	Proposed Funding Source	Non-County Funds	County Funds	Project Description	Project Cost	Proposed Funding Source	Non-County Funds	County Funds	
CLEARVIEW	BED REPLACEMENT	\$78,000	Operations		\$78,000	BED REPLACEMENT	\$78,000	Operations		\$78,000	BED REPLACEMENT	\$78,000	Operations		\$78,000	BED REPLACEMENT	\$78,000	Operations		\$78,000	BED REPLACEMENT	\$78,000	Operations		\$78,000	
	REPLACE DEFECTIVE CERTAINTED SIDING	\$300,000	Operations		\$300,000																					
	PURCHASE VAN/ENTERVAN	\$50,000	Operations		\$50,000	PURCHASE VAN/ENTERVAN	\$50,000	Operations		\$50,000	PURCHASE VAN/ENTERVAN	\$50,000	Operations		\$50,000	PURCHASE VAN/ENTERVAN	\$50,000	Operations		\$50,000	PURCHASE VAN/ENTERVAN	\$50,000	Operations		\$50,000	
COUNTY BOARD	REPLACE VOTING AND MICROPHONE SYSTEM FOR COUNTY BOARD ROOM	\$66,800	County Tax Levy		\$66,800																					
COUNTY CLERK						OPTICAL SCAN VOTING SYSTEM	\$215,000	Participating Municipalities / County Tax Levy	\$385,000																	
COURTHOUSE	REPLACE SECURITY SYSTEM (See Sheriff Department)					SECURITY CONTROL SYSTEM (See Sheriff Department)																				
EMERGENCY MANAGEMENT DEPARTMENT	SMULCAST UPGRADE TO DOORFIRE & DOEMS	\$245,000	Sales Tax / Grant	\$238,000	\$309,000	SMULCAST UPGRADE TO DOORFIRE & DOEMS	\$332,000	Sales Tax / Grant	\$322,000	TOWER COLOCATING IMPROVE COVERAGE AREAS	\$775,000	Sales Tax / County Tax Levy		\$775,000	ST HELENA SITE IMPROVEMENTS	\$120,000	State Tax / County Tax Levy									
	INSTALL POINT-TO-POINT COMMUNICATION SYSTEMS ALONG I-75, MAYVILLE HIGHWAY & SHOPPS	\$180,300	County Tax Levy		\$180,300	INSTALL 80 FOOT TOWER AND OVERLAP HIGHWAY SHOP	\$183,000	County Tax Levy	\$183,000																	
	REHABILITATE AND REPAIR ASBESTOS TO BE DETERMINED	\$2,500,000	County Tax Levy / CHP-D		\$2,500,000	REHABILITATE AND REPAIR ASBESTOS TO BE DETERMINED	\$1,460,000	County Tax Levy / CHP-D	\$3,460,000	REHABILITATE AND REPAIR ASBESTOS TO BE DETERMINED	\$5,700,000	County Tax Levy / CHP-D		\$5,700,000	REHABILITATE AND REPAIR ASBESTOS TO BE DETERMINED	\$5,050,000	County Tax Levy / CHP-D									\$5,050,000
HIGHWAY DEPARTMENT	NEOSHO SHOP	\$2,800,000	Borrowing - Funds Applied	\$1,900,000	\$1,000,000	REESEVILLE SHOP	\$31,200,000	Borrowing - Funds Applied	\$2,200,000	\$1,000,000	CTH C (USH 151-STH 28) RECONSTRUCTION PHASE 2 PART 1	\$2,250,000	County Tax Levy		\$2,250,000	CTH C (USH 151-STH 28) RECONSTRUCTION TO BE DETERMINED	\$250,000	County Tax Levy		\$250,000	CTH C (USH 151-STH 28) RECONSTRUCTION TO BE DETERMINED	\$250,000	County Tax Levy		\$250,000	
	CTHC (JERSEY RD-USH151) ROW ACQUISITION	\$100,000	County Tax Levy		\$100,000	CTHC (JERSEY RD-USH151) RECONSTRUCTION PHASE 2	\$3,500,000	County Tax Levy / CHP	\$3,500,000																	\$250,000
	CTH Y (5TH & N COLLINE) RECONSTRUCTION	\$1,200,000	County Tax Levy		\$1,200,000	CTHC (JERSEY RD-USH151) RECONSTRUCTION PHASE 2	\$300,000	County Tax Levy	\$300,000																	
	COUNTY BRIDGE REPLACEMENT	\$800,000	County Tax Levy / State and Federal Aids		\$800,000	COUNTY BRIDGE REPLACEMENT	\$500,000	County Tax Levy / State and Federal Aids	\$500,000																	\$800,000
	EQUIPMENT REPLACEMENT	\$1,500,000	County Tax Levy		\$1,500,000	EQUIPMENT REPLACEMENT	\$1,600,000	County Tax Levy	\$1,600,000																	\$1,750,000

COMMENTS: THE CURRENT VOTING SYSTEM PURCHASED IN 2000 WILL NEED TO BE REPLACED. THE COST OF EACH VOTING UNIT WAS SPLIT 60/40 WITH MUNICIPALITIES. IT IS ENCOURAGED TO COST SHARE THE VOTING UNITS AGAIN TO ENSURE ALL MUNICIPALITIES PURCHASE THE SAME SYSTEM.

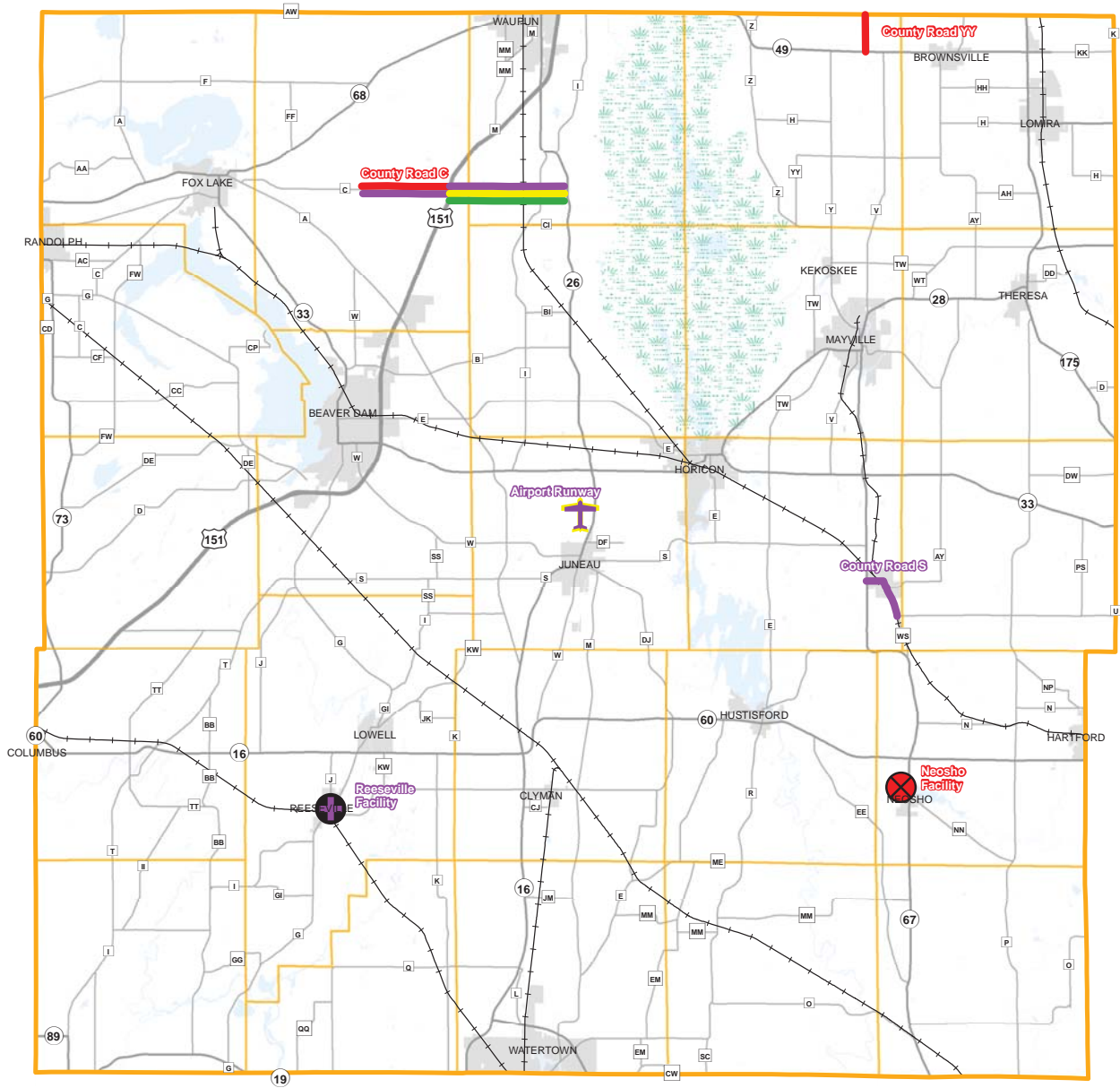
SEPTEMBER 8, 2015
2016 - 2020 CAPITAL IMPROVEMENT PLAN

Administrative Unit	2016				2017				2018				2019				2020				
	Project Description	Project Cost	Proposed Funding Source	Non-County Funds	County Funds	Project Description	Project Cost	Proposed Funding Source	Non-County Funds	County Funds	Project Description	Project Cost	Proposed Funding Source	Non-County Funds	County Funds	Project Description	Project Cost	Proposed Funding Source	Non-County Funds	County Funds	
						RECONSTRUCT AIRPORT RUNWAY 6/26 - Phase 1	\$2,753,000	Federal, State, County Tax Levy	\$2,483,000	\$500,000	RECONSTRUCT AIRPORT RUNWAY 6/26 - Phase 2	\$2,753,000	Federal, State, County Tax Levy	\$2,483,000	\$250,000						

SEPTEMBER 8, 2015
2016 - 2020 CAPITAL IMPROVEMENT PLAN

Administrative Unit	2016						2017						2018						2019						2020								
	Project Description	Project Cost	Proposed Funding Source	Non-County Funds	County Funds	Project Description	Project Cost	Proposed Funding Source	Non-County Funds	County Funds	Project Description	Project Cost	Proposed Funding Source	Non-County Funds	County Funds	Project Description	Project Cost	Proposed Funding Source	Non-County Funds	County Funds	Project Description	Project Cost	Proposed Funding Source	Non-County Funds	County Funds	Project Description	Project Cost	Proposed Funding Source	Non-County Funds	County Funds			
PHYSICAL FACILITIES MAINTENANCE	ROOF REPLACEMENT ADMINISTRATION BUILDING	\$250,000	Sales Tax		\$250,000	REPLACE OSWAGHER DETENTION FACILITY	\$190,000	Jail Improvement Fund	190,000		ROOF REPLACEMENT COURTHOUSE	\$225,000	Sales Tax		\$225,000	ROOF REPLACEMENT DETENTION FACILITY	\$730,000	Bonding		\$730,000	ROOF REPLACEMENT DETENTION FACILITY	\$400,000	Sales Tax		\$400,000	REPAIR PARKING LOT JUSTICE FACILITY	\$400,000	Sales Tax		\$400,000			
	PURCHASE COMMERCIAL DRY SHED LOADER	\$25,000	County Tax Levy		\$25,000	REFURBISH 85 TON FRAME AIR COND. COURT HOUSE	\$65,000	County Tax Levy		\$65,000	ADDITION TO STORAGE SHELF OFFICE BUILDING	\$50,000	County Tax Levy		\$50,000																		
	REPLACE AIR CONDITIONING SERVICES BUILDING	\$45,000	County Tax Levy		\$45,000	REFURBISH 40 TON COND. DETENTION FACILITY	\$100,000	County Tax Levy		\$100,000	REFURBISH 21ST ON COND. DETENTION FACILITY	\$80,000	County Tax Levy		\$80,000																		
						NEW AIR CONDITIONING LAW ENFORCEMENT CENTER (South Side)	\$30,000	County Tax Levy		\$30,000																							
						PAVE BOULEVARD ADMINISTRATION Center (North Main Street and Center St)	\$30,000	County Tax Levy		\$30,000																							
						REPLACE SQUAD CAR EQUIPMENT	\$100,000	County Tax Levy		\$100,000	REPLACE SQUAD CAR VIDEO AND AUDIO EQUIPMENT	\$100,000	County Tax Levy		\$100,000	REPLACE JAIL POD DETENTION FACILITY	\$16,000,000	Bonding		\$16,000,000													
						SECURITY CONTROL DETENTION FACILITY (Phase 2)	\$638,500	Sales Tax / County Tax Levy / Jail Assessment Fund		\$638,500																							
						UPGRADE INFORMATION AND RECORDS MANAGEMENT SYSTEM	\$1,000,000	Sales Tax / County Tax Levy		\$1,000,000																							
						PURCHASE JAIL TRANSPORT VAN	\$40,000	County Tax Levy		\$40,000	PURCHASE JAIL TRANSPORT VAN	\$40,000	County Tax Levy		\$40,000	PURCHASE JAIL TRANSPORT VAN	\$40,000	County Tax Levy		\$40,000							\$40,000	PURCHASE JAIL TRANSPORT VAN	\$40,000	County Tax Levy		\$40,000	
						REPLACE SEVEN FLEET VEHICLES	\$235,000	County Tax Levy		\$235,000	REPLACE SEVEN FLEET VEHICLES	\$235,000	County Tax Levy		\$235,000	REPLACE SEVEN FLEET VEHICLES	\$235,000	County Tax Levy		\$235,000						\$235,000	REPLACE SEVEN FLEET VEHICLES	\$235,000	County Tax Levy		\$235,000		
TOTAL PROJECT COST					\$13,963,050				\$21,305,500					\$16,887,500				\$28,994,000							\$11,713,000								
TOTAL NON-COUNTY FUNDS					\$2,296,000				\$5,815,500					\$3,701,000				\$620,000							\$85,000								
TOTAL COUNTY FUNDS					\$11,667,050				\$15,490,000					\$12,811,500				\$28,374,000							\$11,628,000								

Dodge County Highway Department Capital Improvement Plan 2016 - 2020



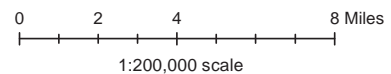
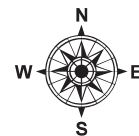
Legend

- Neosho Facility (2016)
- Reeseville Facility (2017)
- Airport Runway Resurfacing (2017-2018)

Road Projects

- 2016
- 2017
- 2018
- 2019
- 2020

- US Highways
- State Highways
- County Roads
- Town Roads
- Water
- Municipalities
- Towns



RESOLUTION NO. _____

TO THE HONORABLE BOARD OF SUPERVISORS OF DODGE COUNTY, WISCONSIN MEMBERS,

WHEREAS, the Dodge County Finance Committee has developed a Capital Improvement Program for Dodge County consisting of a flexible five-year capital expenditure plan for the departments and agencies of Dodge County, intended to be updated and projected on an annual basis; and,

WHEREAS, the departments and agencies of Dodge County have cooperated in assessing their five-year capital needs; and,

WHEREAS, the Finance Committee believes that the Capital Improvement Program is a useful fiscal planning tool and recommends adoption by the Dodge County Board of Supervisors;

SO, NOW, THEREFORE, BE IT RESOLVED, that the Dodge County Board of Supervisors hereby adopts the Capital Improvement Program for 2016-2020, attached hereto; and,

BE IT FURTHER RESOLVED, that the purpose of such adoption shall be to aid the Dodge County Board of Supervisors, its committees, and departments and agencies of Dodge County in the performance of their duties; and,

BE IT FINALLY RESOLVED, that the first year of the Capital Improvement Program shall represent the capital projects that the various departments and agencies of Dodge County may include in their proposed 2016 budgets but that such inclusion does not guarantee approval by either the Dodge County Administrator or the Dodge County Board of Supervisors.

All of which is respectfully submitted this 15th day of September, 2015.

Dodge County Finance Committee:

David Frohling

Gerald Adelmeyer

Wayne Uttke

Thomas J. Schaefer

Phillip Gohr

RESOLUTION NO. _____

TO THE HONORABLE BOARD OF SUPERVISORS OF DODGE COUNTY, WISCONSIN MEMBERS,

WHEREAS, Dodge County departments have identified and presented in the Dodge County Capital Improvement Program for 2016-2020 future major project needs; and,

WHEREAS, the Dodge County Finance Committee has reviewed the Dodge County Capital Improvement Program for 2016-2020 and the current status of County financial funds; and,

WHEREAS, the Dodge County Finance Committee hereby recommends to the Dodge County Board of Supervisors the financial plan for the 2016 Budget that includes the proposed application of county sales and use tax proceeds and the proposed application of undesignated general funds that is set forth in a document entitled "Financial Plan for the 2016 Dodge County Budget," a copy of which has been marked for identification as Exhibit "A," and has been attached hereto;

SO, NOW, THEREFORE, BE IT RESOLVED, that the Dodge County Board of Supervisors hereby adopts the financial plan for the 2016 Dodge County Budget that is set forth in a document entitled "Financial Plan for the 2016 Dodge County Budget," a copy of which has been marked for identification as Exhibit "A," and has been attached hereto.

All of which is respectfully submitted this 15th day of September, 2015.

Dodge County Finance Committee:

David Frohling

Gerald Adelmeyer

Wayne Uttke

Thomas J. Schaefer

Phillip Gohr

Draft – For Discussion Purposes

Financial Plan for the 2016 Dodge County Budget

1. Use County Sales and Use Tax proceeds in the amount of \$4,365,993 to fund the following projects in 2016.

A. Debt Service 2011 Bond Issues (Principal)	\$ 805,000
B. Debt Service 2012 Bond Issue (Principal)	\$ 500,000
C. Debt Service 2014 Bond Issue (Principal)	\$1,500,000
D. Roof Replacement – Administration Building	\$ 275,000
E. Financial Suite Replacement (County Wide)	\$ 87,500
F. Additional Storage – (SAN)	\$ 100,000
G. Secured Electronics Upgrade (Phase I)	<u>\$1,098,493</u>
Subtotal of 2016 Collection Expenditures:	\$4,365,993

Use of Accumulated Sales Tax Fund Balance for Projects

H. Secured Electronics Upgrade (Phase I)	\$1,214,257
I. Simulcast	\$ 309,000
Subtotal of Sales Tax Fund Balance:	\$1,523,257

Total Budgeted Expenditures: \$5,889,250

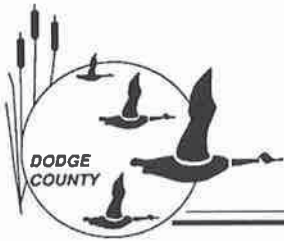
2. Use unassigned general funds in 2016 in an amount not to exceed \$1,443,000.

(The Dodge County Board of Supervisors may make unassigned general fund transfers at a meeting scheduled to be held in October and November, 2015. This not to exceed \$1,443,000 amount will be reduced by the amount of these transfers, if any.)

Dodge County, Wisconsin

General Fund

<u>Year</u>	<u>Budget Balance Authorized</u>	<u>Budget Balance Applied</u>
2011	1,500,000	1,198,317
2012	1,000,000	909,841
2013	1,200,000	-
2014	900,000	91,051
2015	750,000	658,850



Clearview

September 2, 2015

From: Bill Wiley, Director of Financial Services, Clearview

To: Dodge County Finance Committee

Subj: Clearview Write Offs

Members of the Finance Committee,

Jane Hooper, the Administrator of Clearview, today authorized the write off of uncollectible receivables in the amount of 132,818.34. Some of the reasons these receivables were uncollectible are:

Deceased – no estate

Indigent

No prior authorization for services

Untimely filing of bills

Please let me know if you require further information on this subject. Thank you.

Bill Wiley

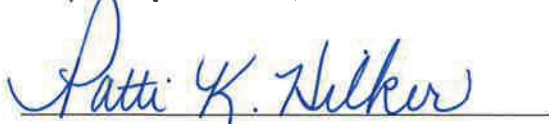
STATEMENT OF THE DODGE COUNTY TREASURER

July 31, 2015

Following is a condensed statement of cash received and disbursed
by Dodge County during the month of JULY 2015:

Balance JUNE 30, 2015	\$624,710.53	
Receipts JULY 2015	\$18,381,674.86	
Investments Redeemed	\$4,728,000.00	
Cancelled Checks	\$512.10	
JE Bank credit IRS	\$90.00	
Interest "SWEEP" Account	\$346.09	
JULY J.E.	\$1,083,868.87	
Disbursements JULY 2015		\$11,779,475.31
Investments Purchased		\$11,471,000.00
Balance JULY 31, 2015		\$1,503,639.22
JULY J.E.		\$65,087.92
	<u>\$24,819,202.45</u>	<u>\$24,819,202.45</u>
Landmark Credit Union # 9001133707 (GENERAL FUND)		-\$236,807.62
Landmark Credit Union # 9001133703 (SWEEP)		\$2,074,762.32
		\$1,837,974.70
Less Outstanding Checks		\$334,315.48
		<u>\$1,503,639.22</u>
Cash Balance JULY 2015		\$1,503,639.22

Respectfully Submitted,



Patti K. Hilker

Dodge County Treasurer

**DODGE COUNTY, WISCONSIN
COUNTY INVESTMENTS**

AUGUST 2015

INVESTMENT TYPE	BALANCE BEFORE INVESTING	% INVEST	AVG. YIELD RATE	AMOUNT INVESTING	AMOUNT SOLD	AVG. YIELD RATE	BALANCE AFTER INVESTING	% INVEST	8/31/2014
CERTIFICATES OF DEPOSITS	\$3,000,000.00	4.6%	0.747%	\$0.00	\$0.00	0.747%	\$3,000,000.00	7.1%	3,000,000.00
STATE INVEST. POOL RAILROAD	\$781,726.86	1.2%	0.140%	\$89.22	\$0.00	0.140%	\$781,816.08	1.8%	521,611.63
STATE INVEST. POOL GENERAL	\$32,218,085.29	49.5%	0.140%	\$9,122,902.61	\$32,526,795.42	0.140%	\$8,814,192.48	20.9%	13,430,584.25
STATE INVEST. POOL HSN PROJECT	\$0.00	0.0%	0.000%	\$0.00	\$0.00	0.000%	\$0.00	0.0%	
EHLERS -GENERAL FUNDS	\$7,806,933.29	12.0%	0.010%	\$6,141.91	\$4,151.49	0.010%	\$7,808,923.71	18.5%	3,354,995.81
EHLERS -TREASURY ACCT	\$1,294,256.92	2.0%	0.180%	\$2,248.90	\$3,701.25	0.180%	\$1,292,804.57	3.1%	5,449,671.13
LANDMARK CREDIT UNION GEN FUND INVESTMENT	\$1,838,118.40	2.8%	1.020%	\$411,881.60	\$0.00	1.020%	\$2,250,000.00	5.3%	1,982,228.00
4-H LEADERS ASSOCIATION NOTE	\$0.00	0.00%	0.000%	\$0.00	\$0.00	0.000%	\$0.00	0.0%	
DODGE CTY DRAINAGE BOARD UNSECURED LOAN	\$0.00	0.00%	3.500%	\$0.00	\$0.00	3.500%	\$0.00	0.0%	150,000.00
FIXED INCOME CUSTODY (DANA)	\$18,210,505.37	28.0%	1.600%	\$109,942.83	\$0.00	1.600%	\$18,320,448.20	43.3%	18,162,005.71
	<u>\$65,149,626.13</u>	<u>100.0%</u>		<u>\$9,653,207.07</u>	<u>\$32,534,648.16</u>		<u>\$42,268,185.04</u>	<u>100.0%</u>	<u>46,051,096.53</u>
							\$18,321,729.44		
							\$42,269,466.28		

August Yield Rate		
	2014	2015
CD	0.70%	0.75%
State Pool	0.09%	0.14%
Fixed Income	1.64%	1.60%

INVESTED BY:

DATE

PATTI K. HILKER, DODGE COUNTY TREASURER

INVESTMENTS AUTHORIZED BY:

DATE

DAVID FROHLING
FINANCE COMM. CHAIRMAN

Dodge County, Wisconsin County Sales Tax Remittances

Remittance Period	Collection Period	2010												2015	
		2009		2010		2011		2012		2013		2014		2015	
		Remittance	Remittance	Remittance	Remittance	Remittance	Remittance	Remittance	Remittance	Remittance	Remittance	Remittance	Remittance	\$ Change	% Change
Jan	Nov	\$387,883	\$374,923	\$376,228	\$328,944	\$395,130	\$486,170	\$461,907						(\$24,263)	-5.0%
Feb	Dec	399,078	328,040	410,423	491,041	464,668	465,644	419,112						(\$46,532)	-10.0%
Mar	Jan	324,058	343,455	351,889	334,316	378,875	346,135	399,718						\$53,582	15.5%
Apr	Feb	359,105	344,008	347,948	376,618	380,068	433,718	469,683						\$35,966	8.3%
May	Mar	386,540	313,820	333,146	470,113	481,241	534,851	515,569						(19,282)	-3.6%
Jun	Apr	388,683	412,100	479,438	459,467	399,631	422,574	407,861						(14,713)	-3.5%
Jul	May	405,941	430,212	412,277	339,517	510,392	589,725	524,613						(65,112)	-11.0%
Aug	Jun	375,691	367,346	410,118	525,156	552,835	672,406	500,849						(171,557)	-25.5%
Sep	Jul	395,882	460,303	443,711	402,754	413,028	461,485								
Oct	Aug	412,145	437,649	421,047	457,675	505,310	565,940								
Nov	Sep	342,730	386,048	466,361	502,994	458,782	490,439								
Dec	Oct	402,449	418,154	442,259	387,671	370,028	484,997								
		\$4,580,187	\$4,616,056	\$4,894,845	\$5,076,266	\$5,309,989	\$5,954,084	\$3,699,311						(\$251,911)	
Monthly Average		381,682	384,671	407,904	423,022	442,499	496,174	462,414						(31,489)	
Highest Monthly Amt		\$412,145	\$460,303	\$479,438	\$525,156	\$552,835	\$672,406	\$524,613						\$53,582	
		Oct/Aug	Sept/July	June/Apr	Aug/June	Aug/June	Aug/June	July/May						Mar/Jan	
Lowest Monthly Amt		\$324,058	\$313,820	\$333,146	\$328,944	\$370,028	\$346,135	\$399,718						(\$171,557)	
		Mar/Jan	May/March	June/March	Jan/Nov	Dec/Oct	Mar/Jan	Mar/Jan						Aug/June	
		% Of Year Completed Estimated Year End													
		66.7%													
		\$5,548,967													
		Previous Month													
		Aug-15													
		State													
		\$31,472,336													
		Dodge													
		524,613													
		500,849													
		(\$216,650)													
		(23,764)													
		-4.5%													

2015	Monthly Budget
\$4,322,765	360,230

CLERK OF COURTS 2015 REPORT TO FINANCE COMMITTEE

As of July 31, 2015 the funds collected by the Clerk of Courts office are in line with collections for the same period in 2014 despite a decrease of \$47,195.51 in revenue from the Wisconsin Department of Revenue Tax Intercept Program. See attached Revenue and Tax Intercept reports.

We are currently working on implementing new procedures for collecting court costs and restitution associated with criminal cases directly in the Clerk of Courts office, eliminating the Department of Corrections as the "middle man". We believe we will see an increase in collections by monitoring these debts ourselves. To date, only 28% of criminal court costs for 2014 have been collected compared to almost 80% for civil forfeitures. See Assessments Added by Quarter in 2014 criminal and civil reports.

WISCONSIN STATE DEBT COLLECTION PROGRAM

In October of 2014 we attended a webinar at the Green Lake County District 6 meeting. A representative from the DOR answered many of our questions and explained the program to us. We decided at that time that utilizing the State Debt Collection Program as our collection agency would likely increase the collection of past due debts. The legality of collecting debts through this program was questioned so we waited until all the kinks were worked out before we proceeded. Included in this years State Budget Bill, we have been given the authority to collect debts in this manner. We have given the contract we received from the Wisconsin Department of Revenue to John Corey for review. We will be presenting a resolution to the Law Enforcement Committee and then to the full County Board this fall. It is our hope to have this program up and running before the next tax intercept season as the State Debt Collection Program accounts are intercepted before any other accounts. See graph.

OVERVIEW

- *WI Department of Revenue becomes collector of the debt
- *Agency must stop all collection of the debt
- *Agency must not take payments on the debts
- *Debtor is assessed a fee, 15% of the balance/\$35.00 minimum
- *Fee is satisfied first by statute
- *DOR does not keep a percentage of the debt compared to the 19% our current collection agency Professional Placement Services keeps
- *DOR will collect debts through the following methods
 - Payment Plans
 - Wage Assignments
 - Financial Institution Levy
 - Tax Intercept

Our overall goal for 2015 is to continue working on new collection procedures to increase revenue and to utilize the State Debt Collection Program as our collection agency.

Dodge County Clerk of Courts
2015 Monthly Revenue

Acct #	701.4511.075	701.4411	701.4413	701.4512.071	701.4511.071	701.4511.072	701.4811.01	REVENUE
Descript.	NSF/ODLF	County Ordinance	Cty Share St Fine	Muni File Fee	St & Civ Traffic (Court Costs)	Cir & Mun Ct Fee	Interest	MONTHLY TOTAL
January	\$ 40.00	\$ 13,684.27	\$ 11,594.54	\$ 1,155.00	\$ 9,168.12	\$ 10,026.62	\$ 54.70	\$ 45,723.25
February	\$ 16.20	\$ 18,791.37	\$ 12,194.64	\$ 1,490.00	\$ 10,611.50	\$ 6,493.03	\$ 754.58	\$ 50,351.32
March	\$ 80.00	\$ 27,101.91	\$ 14,922.63	\$ 985.00	\$ 13,030.49	\$ 7,078.82	\$ 800.80	\$ 63,999.65
April	\$ -	\$ 18,807.33	\$ 9,072.42	\$ 1,605.00	\$ 10,443.01	\$ 7,417.58	\$ 1,142.11	\$ 48,487.45
May	\$ 0.00	\$ 13,638.75	\$ 9,037.35	\$ 1,015.00	\$ 8,549.27	\$ 6,495.94	\$ 182.54	\$ 38,918.85
June	\$ 20.00	\$ 19,904.37	\$ 10,647.51	\$ 1,400.00	\$ 9,175.08	\$ 5,361.34	\$ 380.42	\$ 46,888.72
July	\$ 20.00	\$ 13,806.73	\$ 7,831.40	\$ 1,055.00	\$ 8,706.40	\$ 5,627.70	\$ 184.89	\$ 37,232.12
August								\$ -
Sept								\$ -
October								\$ -
Nov								\$ -
Dec								\$ -
Total	\$ 176.20	\$ 125,734.73	\$ 75,300.49	\$ 8,705.00	\$ 69,683.87	\$ 48,501.03	\$ 3,500.04	\$ 331,601.36
2015	380.00	124,240.99	86,416.52	9,120.00	70,187.81	40,752.25	3,432.04	334,529.61

(7 months)

Does not include Child Support, State Inmate or General Fund Revenue

DODGE COUNTY CLERK OF COURTS
2014 MONTHLY REVENUE

Acct #	701.4511.075	701.4411	701.4413	701.4512.071	701.4511.071	701.4511.072	701.4811.01	REVENUE
Descript.	NSF/ODLF	County Ordinance	Cty Share St Fine	Muni File Fee	St & Civ Traffic <i>Court Costs</i>	Cir & Mun Ct Fee	Interest	MONTHLY TOTAL
January	\$ 20.00	\$ 15,696.86	\$ 13,270.38	\$ 1,390.00	\$ 10,433.28	\$ 5,826.94	\$ 286.97	\$ 46,924.43
February	\$ 120.00	\$ 16,109.06	\$ 12,339.18	\$ 1,245.00	\$ 9,194.86	\$ 5,712.33	\$ 181.73	\$ 44,902.16
March	\$ 40.00	\$ 30,065.59	\$ 23,635.58	\$ 1,010.00	\$ 14,145.96	\$ 8,037.20	\$ 2,171.90	\$ 79,106.23
April	\$ 40.00	\$ 16,037.95	\$ 10,673.16	\$ 1,650.00	\$ 10,471.05	\$ 6,390.93	\$ 581.37	\$ 45,844.46
May	\$120.00	\$ 13,808.55	\$ 9,309.70	\$ 1,000.00	\$ 7,945.34	\$ 5,335.02	\$ 59.18	\$37,577.79
June	\$ -	\$ 19,161.84	\$ 7,971.04	\$ 1,470.00	\$ 9,117.52	\$ 4,732.58	\$ 84.00	\$ 42,536.98
July	\$ 40.00	\$ 13,361.14	\$ 9,217.48	\$ 1,355.00	\$ 8,879.80	\$ 4,717.25	\$ 66.89	\$ 37,637.56
August	\$ 60.00	\$ 11,675.25	\$ 6,724.23	\$ 1,405.00	\$ 8,895.63	\$ 5,002.77	\$ 61.15	\$ 33,824.03
Sept	\$ 40.00	\$ 14,233.25	\$ 8,771.58	\$ 1,230.00	\$ 7,975.85	\$ 9,808.27	\$ 398.14	\$ 42,457.09
October	\$ 20.00	\$ 13,893.65	\$ 11,759.80	\$ 1,615.00	\$ 10,968.10	\$ 7,119.81	\$ 303.18	\$ 45,679.54
Nov		\$ 14,101.42	\$ 5,749.77	\$1,280.00	\$ 7,692.63	\$ 4,456.81	\$ 61.15	\$ 33,341.78
Dec		\$14,829.72	\$ 10,396.61	\$ 1,560.00	\$ 8,874.28	\$ 4,982.69	\$77.76	\$ 40,721.06
Total	\$ 500.00	\$ 192,974.28	\$ 129,818.51	\$ 16,210.00	\$ 114,594.30	\$ 72,122.60	\$ 4,333.42	\$ 530,553.11
Budget								

Does not include Child Support, State Inmate or General Fund Revenue

General Tax Intercept Report Detail by Quarter for 2015

Dodge County Circuit Court

As of 09-01-2015

Numbers listed below represent activity on the original debts turned over in the specified quarter from turn over through report date.

Activity on Debts Turned Over each Quarter 2015

	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total
Debts Turned Over	1110	6	1	0	1117
Debts Taken Back or Rejected	70	0	0	0	70
Debts Intercepted	231	0	0	0	231
% Taken Back or Rejected	6.31%	0.00%	0.00%	0.00%	6.27%
% Intercepted	22.21%	0.00%	0.00%	0.00%	22.06%
Amount Turned Over	460,658.14	3,306.54	1,163.00	.00	465,127.68
Amount Taken Back or Rejected	46,830.92	.00	.00	.00	46,830.92
Amount Intercepted	55,018.19	.00	.00	.00	55,018.19
% Amount Taken Back or Rejected	10.17%	0.00%	0.00%	0.00%	10.07%
% Amount Intercepted	13.29%	0.00%	0.00%	0.00%	13.15%

Numbers listed below represent all tax intercept-related activity that occurred in the specified quarter.

All Activity by Quarter 2015

	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total
Debts Turned Over	1110	6	1	0	1117
Debts Taken Back or Rejected	75	1	0	0	76
Debts Intercepted	558	256	33	0	847
% Taken Back or Rejected	6.76%	16.67%	0.00%	0.00%	6.80%
% Intercepted	53.91%	5120.00%	3300.00%	0.00%	81.36%
Amount Turned Over	460,658.14	3,306.54	1,163.00	.00	465,127.68
Amount Taken Back or Rejected	48,463.21	832.50	.00	.00	49,295.71
Amount Intercepted	128,850.79	52,307.92	5,003.17	.00	186,161.88
% Amount Taken Back or Rejected	10.52%	25.18%	0.00%	0.00%	10.60%
% Amount Intercepted	31.26%	2114.27%	430.20%	0.00%	44.77%

General Tax Intercept Report Detail by Quarter for 2014
Dodge County Circuit Court
As of 12-31-2014

Numbers listed below represent activity on the original debts turned over in the specified quarter from turn over through report date.

Activity on Debts Turned Over each Quarter 2014

	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total
Debts Turned Over	898	395	385	4	1682
Debts Taken Back or Rejected	53	27	12	1	93
Debts Intercepted	154	5	1	0	160
% Taken Back or Rejected	5.90%	6.84%	3.12%	25.00%	5.53%
% Intercepted	18.22%	1.36%	0.27%	0.00%	10.07%
Amount Turned Over	337,050.20	143,020.76	203,884.53	2,939.81	686,895.30
Amount Taken Back or Rejected	33,903.42	8,934.20	2,910.70	1,484.50	47,232.82
Amount Intercepted	38,761.73	986.35	215.70	.00	39,963.78
% Amount Taken Back or Rejected	10.06%	6.25%	1.43%	50.50%	6.88%
% Amount Intercepted	12.79%	0.74%	0.11%	0.00%	6.25%

Numbers listed below represent all tax intercept-related activity that occurred in the specified quarter.

All Activity by Quarter 2014

	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total
Debts Turned Over	898	395	385	4	1682
Debts Taken Back or Rejected	62	27	12	1	102
Debts Intercepted	660	273	33	5	971
% Taken Back or Rejected	6.90%	6.84%	3.12%	25.00%	6.06%
% Intercepted	78.95%	74.18%	8.85%	166.67%	61.46%
Amount Turned Over	337,050.20	143,020.76	203,884.53	2,939.81	686,895.30
Amount Taken Back or Rejected	36,156.78	8,934.20	2,910.70	350.80	48,352.48
Amount Intercepted	159,761.46	64,624.11	7,202.02	1,759.80	233,347.39
% Amount Taken Back or Rejected	10.73%	6.25%	1.43%	11.93%	7.04%
% Amount Intercepted	53.10%	48.20%	3.58%	67.97%	36.54%

Dodge County Circuit Court
 Assessments Added By Quarter in 2014
 Paid to Date as of 09-01-2015
 CM,CT,CF Cases

Criminal Cases

Total Quarters 2014

No. of Assess.	Amount Due	Adjusted	DOC Collects	Paid	Balance	%Paid	Adjusted %Paid
5311	3,615,949.32	-647,698.22	835,267.55	382,047.45	1,750,936.10	10.57	28.48
No. of Assess.	Paid in Full	Zero Paid	<25%	25% - 50%	50% - 75%	>75%	
5311	2665	2233	176	136	60	41	
	50.18	42.04	3.31	2.56	1.13	0.77	

Dodge County Circuit Court
 Assessments Added By Quarter In 2014
 Paid to Date as of 09-01-2015
 JO,FO,TR Cases

Civil Cases

Total Quarters 2014

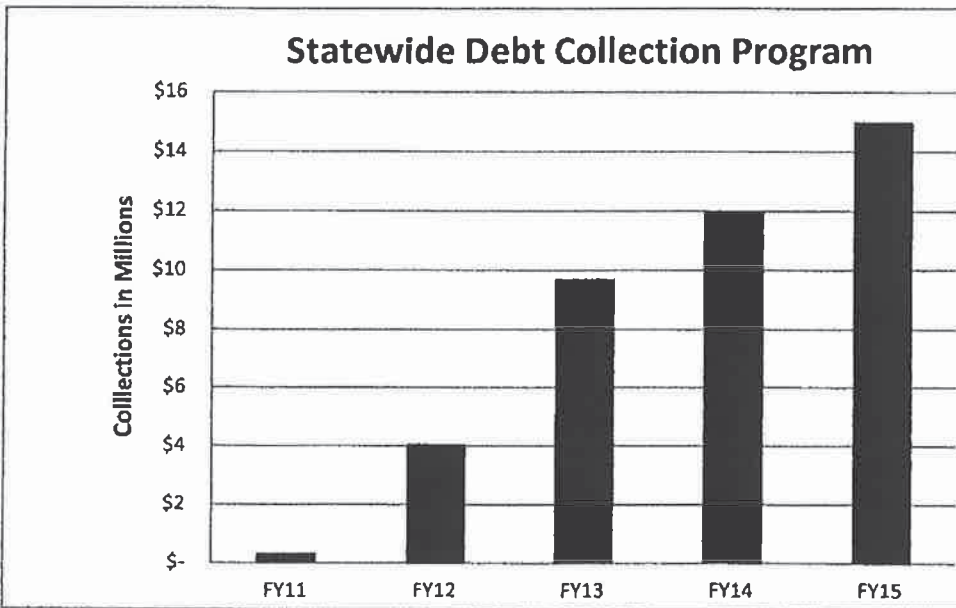
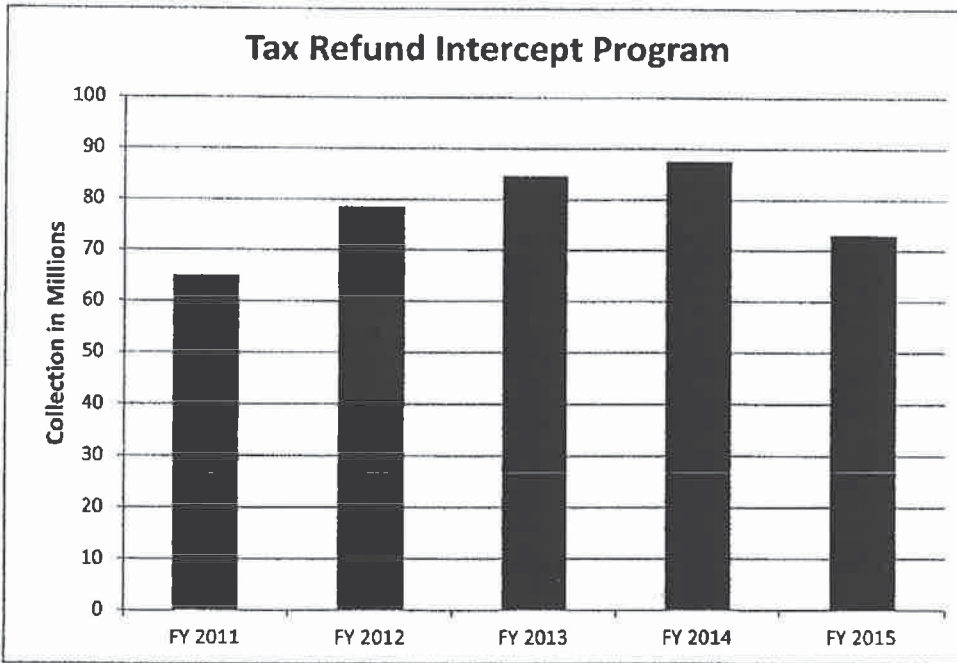
No. of Assess.	Amount Due	Adjusted	DOC Collects	Paid	Balance	%Paid	Adjusted %Paid
9754	1,848,014.92	-33,866.26	0.00	1,439,045.39	375,103.27	77.87	79.70
No. of Assess.	Paid In Full	Zero Paid	<25%	25% - 50%	50% - 75%	>75%	
9754	7853	1507	127	105	92	70	
	80.51	15.45	1.30	1.08	0.94	0.72	

Agency Collection News - July 2015

Historic Agency Collections

Numbers are based on a fiscal year (FY) - July 1 to June 30. For FY 2015, numbers are through June 30th, 2015.

TRIP experienced a decline in the number and amount of intercepts in FY 2015. Withholding tables were changed in 2014 due to a reduction in individual income tax rates. A reduction in taxes withheld from wages means smaller income tax refunds available for setoff.





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DODGE COUNTY

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Memorandum

TO: Dodge County Finance Committee

From: Julie Kolp, Finance Director

Date: September 3, 2015

Subject: Net New Construction – 2016 Levy Limit

For the 2016 Budget, the levy limit sets counties levies at “0” percent or the percentage increase in valuation due to net new construction plus TID closeouts. Wisconsin Department of Revenue (DOR) released Final Equalized values August 14, 2015.

Here is a brief summary:

The Equalized Value for Dodge County is \$5,991,792,600 an increase of \$64,646,600.

The Equalized Value less TID is \$5,814,842,400 (this is the amount used to calculate the levy rate) an increase of \$50,253,400.

The Change in Net New Construction is 0.81%. The estimated allowable increase to the 2016 Levy = **\$258,510**.

Calculated - 2014 Payable 2015 Actual County Levy = \$31,914,811 (2015 adopted levy = \$32,726,321 adjusted for Charitable, Library and Bridge Aids) X Percent of change of Net New Construction 2015 = 0.81% = **\$258,510**

NOTE: This is not the final Levy calculation– other items such as TID Closeouts will change the allowable increase.

The DOR will issue the Levy Limit Worksheets on September 11th

Enclosure:

Net New Construction 2015
Wisconsin Department of Revenue – 2015 Statement of Changes in Equalized Values by Class and Item – County Totals
Report Used for Apportionment of County Levy – Dodge County – 2015 County Apportionment

NET NEW CONSTRUCTION 2015

COMUN CODE	MUNICIPALITY	2014 EQUALIZED VALUE	2015 NET NEW CONSTRUCTION	PERCENT
14002	TOWN OF ASHIPUN	229,596,300	1,420,800	0.62%
14004	TOWN OF BEAVER DAM	301,603,700	1,743,700	0.58%
14006	TOWN OF BURNETT	72,240,600	55,500	0.08%
14008	TOWN OF CALAMUS	90,082,200	623,600	0.69%
14010	TOWN OF CHESTER	47,532,800	145,300	0.31%
14012	TOWN OF CLYMAN	67,332,000	613,000	0.91%
14014	TOWN OF ELBA	102,107,600	1,043,400	1.02%
14016	TOWN OF EMMET	115,901,400	921,500	0.80%
14018	TOWN OF FOX LAKE	216,563,900	935,800	0.43%
14020	TOWN OF HERMAN	98,705,100	699,700	0.71%
14022	TOWN OF HUBBARD	193,125,600	1,156,200	0.60%
14024	TOWN OF HUSTISFORD	138,790,100	1,354,900	0.98%
14026	TOWN OF LEBANON	123,178,300	996,200	0.81%
14028	TOWN OF LEROY	83,529,500	1,415,000	1.69%
14030	TOWN OF LOMIRA	123,418,700	307,900	0.25%
14032	TOWN OF LOWELL	102,292,600	593,800	0.58%
14034	TOWN OF OAK GROVE	102,194,100	-54,100	-0.05%
14036	TOWN OF PORTLAND	92,687,400	1,280,600	1.38%
14038	TOWN OF RUBICON	186,869,300	1,835,800	0.98%
14040	TOWN OF SHIELDS	50,665,000	423,600	0.84%
14042	TOWN OF THERESA	90,803,700	472,900	0.52%
14044	TOWN OF TRENTON	114,790,500	1,847,800	1.61%
14046	TOWN OF WESTFORD	136,749,800	178,100	0.13%
14048	TOWN OF WILLIAMSTOWN	76,745,000	469,600	0.61%
14106	VILLAGE OF BROWNSVILLE	67,845,000	1,313,800	1.94%
14111	VILLAGE OF CLYMAN	19,029,900	15,400	0.08%
14136	VILLAGE OF HUSTISFORD	67,342,500	122,900	0.18%
14141	VILLAGE OF IRON RIDGE	51,204,800	154,400	0.30%
14143	VILLAGE OF KEKOSKEE	9,541,200	-23,000	-0.24%
14146	VILLAGE OF LOMIRA	149,551,200	-164,200	-0.11%
14147	VILLAGE OF LOWELL	12,577,200	14,000	0.11%
14161	VILLAGE OF NEOSHO	34,316,700	149,100	0.43%
14176	VILLAGE OF RANDOLPH *	71,961,300	-512,500	-0.71%
14177	VILLAGE OF REESEVILLE	32,145,900	63,900	0.20%
14186	VILLAGE OF THERESA	53,917,900	94,300	0.17%
14206	CITY OF BEAVER DAM	1,018,613,700	7,872,900	0.77%
14211	CITY OF COLUMBUS *	0	0	0.00%
14226	CITY OF FOX LAKE	75,515,600	136,100	0.18%
14230	CITY OF HARTFORD *	54,526,000	320,100	0.59%
14236	CITY OF HORICON	207,026,900	3,816,900	1.84%
14241	CITY OF JUNEAU	99,395,100	323,900	0.33%
14251	CITY OF MAYVILLE	315,961,400	4,015,300	1.27%
14291	CITY OF WATERTOWN *	413,780,500	2,743,000	0.66%
14292	CITY OF WAUPUN *	215,388,000	7,217,700	3.35%
14999	COUNTY OF DODGE	5,927,146,000	48,154,600	0.81%

* Split districts are summed at the end of the report

County 14 Dodge

COUNTY TOTALS

REAL ESTATE	2014 RE Equalized Value	Removal of Prior Year Compensation	% Change	\$ Amount of Economic Change	% Change	\$ Amount of New Constr	% Change	Correction & Compensation	% Change	\$ Amount of All Other Changes	% Change	2015 RE Equalized Value	Total \$ Change in R.E. Value	% Change
Residential														
Land	897,199,600	465,200	0%	10,655,600	1%	1,497,200	0%	181,600	0%	399,200	0%	910,398,400	13,198,800	1%
Imp	3,051,556,100	-252,300	0%	36,538,400	1%	21,953,200	1%	-1,693,200	0%	-3,420,100	0%	3,104,682,100	53,126,000	2%
Total	3,948,755,700	212,900	0%	47,194,000	1%	23,450,400	1%	-1,511,600	0%	-3,020,900	0%	4,015,080,500	66,324,800	2%
Commercial														
Land	157,538,600	-209,100	0%	-3,579,800	-2%	686,400	0%	119,400	0%	562,100	0%	155,117,600	-2,421,000	-2%
Imp	714,369,000	-699,100	0%	-17,488,700	-2%	20,218,400	3%	-2,394,800	0%	-5,039,900	-1%	708,964,900	-5,404,100	-1%
Total	871,907,600	-908,200	0%	-21,068,500	-2%	20,904,800	2%	-2,275,400	0%	-4,477,800	-1%	864,082,500	-7,825,100	-1%
Manufacturing														
Land	25,031,400	0	0%	-136,000	-1%	0	0%	0	0%	-45,300	0%	24,850,100	-181,300	-1%
Imp	244,737,400	0	0%	-1,123,600	0%	4,505,500	2%	0	0%	1,335,000	1%	249,454,300	4,716,900	2%
Total	269,768,800	0	0%	-1,259,600	0%	4,505,500	2%	0	0%	1,289,700	0%	274,304,400	4,535,600	2%
Agricultural														
Land/Total	84,740,700	10,200	0%	1,147,900	1%	0	0%	-288,400	0%	-21,600	0%	85,588,800	848,100	1%
Undeveloped														
Land/Total	63,125,000	22,300	0%	6,136,400	10%	0	0%	-421,600	-1%	-393,800	-1%	68,468,300	5,343,300	8%
Ag Forest														
Land/Total	26,633,100	-128,600	0%	746,300	3%	0	0%	360,000	1%	136,300	1%	27,747,100	1,114,000	4%
Forest														
Land/Total	10,102,200	212,400	2%	76,200	1%	0	0%	292,800	3%	-110,000	-1%	10,573,600	471,400	5%
Other														
Land	77,349,100	137,000	0%	-317,500	0%	0	0%	1,002,000	1%	-90,300	0%	78,080,300	731,200	1%
Imp	389,735,800	471,500	0%	-7,795,400	-2%	4,686,100	1%	-735,200	0%	-1,667,200	0%	384,695,600	-5,040,200	-1%
Total	467,084,900	608,500	0%	-8,112,900	-2%	4,686,100	1%	266,800	0%	-1,757,500	0%	462,775,900	-4,309,000	-1%
Total Real Estate														
Land	1,341,719,700	509,400	0%	14,729,100	1%	2,183,600	0%	1,245,800	0%	436,600	0%	1,360,824,200	19,104,500	1%
Imp	4,400,398,300	-479,900	0%	10,130,700	0%	51,363,200	1%	-4,823,200	0%	-8,792,200	0%	4,447,796,900	47,398,600	1%
Total	5,742,118,000	29,500	0%	24,859,800	0%	53,546,800	1%	-3,577,400	0%	-8,355,600	0%	5,808,621,100	66,503,100	1%

PERSONAL PROPERTY

Total of All Personal Property

	2014	2015	% Change	2014	2015	% Change	2014 Total	2015 Total	Tot. \$ Chg in PP	% Change
Non-Mfg Personal Property										
Watercraft	5,900	30,800	422%	0	0	0%	5,900	30,800	24,900	422%
Machinery Tools & Patterns	59,518,500	59,661,800	0%	42,974,900	42,974,900	1%	102,128,200	102,636,700	508,500	0%
Furniture Fixtures & Equip	34,928,100	36,100,700	3%	10,998,000	10,998,000	1%	45,774,700	47,098,700	1,324,000	3%
All Other	31,110,900	28,852,000	-7%	4,541,900	4,541,900	-11%	36,236,800	33,393,900	-2,842,900	-8%
Prior Year Compensation	930,800	-138,000		149,400	149,400		882,400	11,400	-871,000	
Total Personal Property	126,494,200	124,507,300	-2%	58,533,800	58,664,200	0%	185,028,000	183,171,500	-1,856,500	-1%
TOTAL EQUALIZED VALUE	2014 Total	2015 Total		2014 Total	2015 Total		2014 Total	2015 Total	Total \$ Change	% Change
Real Estate & Personal Property	5,927,146,000	5,991,792,600	1%	5,927,146,000	5,991,792,600	1%	64,646,600	64,646,600		1%

DODGE County

2015 County Apportionment

District	Equalized Value Reduced by TID Value Increment	% to Total
Ashippun	242,114,000	.041637242
Beaver Dam	298,931,300	.051408324
Burnett	72,319,300	.012437018
Calamus	90,012,100	.015479714
Chester	47,854,800	.008229767
Clyman	68,579,500	.011793871
Elba	99,481,900	.017108271
Emmet	119,732,500	.020590842
Fox Lake	213,845,000	.036775717
Herman	101,167,800	.017398202
Hubbard	201,567,100	.034664241
Hustisford	139,244,800	.023946444
Lebanon	122,842,200	.021125628
Leroy	87,124,300	.014983089
Lomira	127,935,300	.022001508
Lowell	102,896,800	.017695544
Oak Grove	100,240,200	.017238679
Portland	91,181,500	.015680821
Rubicon	191,330,700	.032903850
Shields	51,206,800	.008806223
Theresa	89,449,700	.015382996
Trenton	113,664,200	.019547254
Westford	132,584,000	.022800962
Williamstown	77,914,900	.013399314
Town Total	2,983,220,700	.513035521
Brownsville	69,758,200	.011996576
Clyman	19,767,200	.003399439
Hustisford	68,838,800	.011838464

DODGE County

2015 County Apportionment

District	Equalized Value Reduced by TID Value Increment	% to Total
Iron Ridge	49,295,300	.008477495
Kekoskee	9,290,800	.001597773
Lomira	137,580,300	.023660194
Lowell	13,134,500	.002258789
Neosho	35,816,000	.006159410
Randolph	50,183,900	.008630311
Reeseville	29,223,500	.005025674
Theresa	55,049,700	.009467101
Village Total	537,938,200	.092511226
Beaver Dam	970,974,300	.166982049
Columbus	0	.000000000
Fox Lake	76,893,500	.013223660
Hartford	48,772,200	.008387536
Horicon	204,957,100	.035247232
Juneau	85,572,000	.014716134
Mayville	289,049,800	.049708965
Watertown	419,151,000	.072082951
Waupun	198,313,600	.034104725
City Total	2,293,683,500	.394453253
County Total	5,814,842,400	1.000000000

District	TID #	TID Value Increments YEAR	Base Value	Current Value	Increment
T . Elba	001T	2010	1,575,500	2,474,000	898,500

DODGE County

2015 County Apportionment

District	TID Value Increments			Current Value	Increment
	TID #	YEAR	Base Value		
V . Lomira	004	2006	894,000	11,470,800	10,576,800
V . Randolph	001	1993	2,421,200	11,445,000	9,023,800
V . Randolph	002	1995	4,199,300	13,000,400	8,801,100
V . Reeseville	002	1998	26,900	8,600	*
V . Reeseville	003	2011	912,700	3,033,000	2,120,300
C . Beaver Dam	004	1994	10,065,100	74,695,100	64,630,000
C . Beaver Dam	006	2009	832,700	7,056,900	6,224,200
C . Hartford	007	2011	13,800	5,801,400	5,787,600
C . Horicon	004	2007	4,962,700	9,228,100	4,265,400
C . Juneau	002	1996	1,438,800	16,341,100	14,902,300
C . Juneau	003	1996	2,723,700	4,237,300	1,513,600
C . Mayville	003	1997	12,372,500	27,859,300	15,486,800
C . Mayville	004	2009	2,609,500	2,021,500	*
C . Mayville	005	2013	2,333,200	6,120,800	3,787,600
C . Waupun	001	1987	858,500	12,430,200	11,571,700
C . Waupun	003	2005	7,038,800	8,219,500	1,180,700
C . Waupun	004	2007	8,600	21,000	12,400
C . Waupun	005	2008	1,950,300	12,845,600	10,895,300
C . Waupun	006	2012	5,180,600	10,452,700	5,272,100

* THIS DISTRICT HAS A ZERO OR NEGATIVE INCREMENT, NO INCREMENT SHOWN

Kolp, Julie

From: PAULW.ERICKSON@usbank.com
Sent: Wednesday, September 02, 2015 9:22 AM
Subject: New WSCA rebate
Attachments: ^R3-31-15, Final - RH Signed - USB Signed - WIDOA - WSCA #00612 Commercial Cards - Original - Shortcut.zip.pdf

The State of Wisconsin has recently signed on to the WSCA contract for card services. (Western States Contracting Alliance). Washington is the contract anchor.

Emails were distributed recently to all political subs giving them the option to opt out. If you do nothing, you will be migrated to the new WSCA contract with the state.

Your rebate will increase under WSCA

You will be paid quarterly under WSCA

All support teams and tools will remain unchanged.

No need to reissue cards.

A two month bridge rebate was just paid to get the State of Wisconsin synched up with the WSCA contract. This was for May and June 2015 spend.

Attached for your records is a copy of the State of Wisconsin participation document.

Please feel free to call me with any questions.

Paul W. Erickson
AVP - Relationship Management
U.S. Bank Corporate Payment Systems
901 Marquette Avenue, EP-MN-A17S
Minneapolis, MN 55402
Phone: 612-436-6532
Cell: 763-443-5250
Fax.: 612-436-6590
<http://www.usbpayment.com>

U.S. BANCORP made the following annotations

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Notice	CP161
Tax period	June 30, 2015
Notice date	August 31, 2015
Employer ID number	39-6005685

Page 3 of 4

Payments credited to your account for the tax period ending on June 30, 2015



117725

The total amount of your tax payments is shown below. Please call 1-800-829-0115 if any information is incorrect or missing.

Date received	Amount
April 6, 2015	\$114,862.43
April 13, 2015	\$252,694.38
April 20, 2015	\$118,470.22
April 28, 2015	\$250,162.83
May 4, 2015	\$117,219.04
May 12, 2015	\$277,457.55
May 18, 2015	\$121,372.56
May 19, 2015	\$1,707.27
May 22, 2015	\$247,771.56
May 29, 2015	\$115,144.93
June 5, 2015	\$253,134.86
June 9, 2015	\$61.00
June 12, 2015	\$123,532.38
June 16, 2015	\$1,513.21
June 19, 2015	\$253,214.26
June 26, 2015	\$118,400.07
Total payments	\$2,366,718.55

Penalties

We are required by law to charge any applicable penalties.

Failure to make a proper federal tax deposit

Due date	Payment date	Days late	Payment type	Rate	Amount due	Penalty
04/24/2015	04/28/2015	4	EFT	2%	1,177.03	23.54
04/27/2015	04/28/2015	1	EFT	2%	248,985.80	4,979.72
05/11/2015	05/12/2015	1	EFT	2%	277,457.55	5,549.15
Total failure to make a proper federal tax deposit						\$10,552.41

We charged a penalty because you did not make a proper tax deposit. Common reasons why we charge this penalty are:

- You did not deposit your tax on time
- You did not deposit enough tax
- You paid your tax directly to the IRS
- You did not deposit your tax electronically, as required by law

For information about depositing taxes, see the Employer's Tax Guide (Publication 15) or the Agricultural Employer's Tax Guide (Publication 51). (Internal Revenue Code section 6656)

Designation of deposit

The law allows you to tell the IRS where to apply your deposits within the tax return period with a deposit penalty. You have 90 days from the date of the correspondence you received showing the deposit penalty to contact the IRS if you want to specify where to apply your deposits.

The law also allows the IRS to remove the deposit penalty if: (1) the penalty applies to the first required deposit after a required change to your frequency of deposits, and (2) you file your employment tax returns by the due date.

Continued on back...