

Finance Committee Regular Meeting

Minutes of the May 11, 2015

Dodge County Finance Committee Chairman, Dave Frohling called the Finance Committee meeting to order at 8:00 a.m. on Monday, May 11, 2015 in Room H & I – Auditorium of the Administration Building. Chairman Frohling took roll and the following members were present: Frohling, Schaefer, Adelmeyer and Gohr. Uttke was excused.

Also present: County Board Chairman Russ Kottke, Mielke, Kolp, Bill Wiley, Brian Field, Ken Kamps, Janet Wimmer and Lifke.

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 by Adelmeyer to allow the chair to deviate from the agenda at his discretion. Motion carried 4-1. Uttke was absent.

Motion by Schaefer and 2nd by Gohr to approve April 14, 2015 regular committee meeting minutes and April 21, 2015 special committee meeting minutes as presented. Motion carried 4-1. Uttke was absent.

Resolution No. 15-13 – Appropriate Anticipated Revenue to Fund Two Full-Time Benefited Utility II/Truck Driver Positions. The Fiscal Note sets forth a Fiscal Impact in the amount of \$400,000 revenues and expenditures on 2015's adopted Budget. Brian Field, Highway Commissioner appeared before committee members to present information on Resolution No. 15-13. According to Field, two Utility II Truck Driver positions were vacated and left unfunded since 2010 due to the reduction of State funded highway work. State contracted funding is increasing and Field is optimistic it will continue to improve. Additional staffing would also relieve staffing challenges during snow events. Labor is anticipated to be \$65,000 and the balance would cover material and equipment. Motion by Schaefer and 2nd by Gohr to approve the Fiscal Note as presented and authorize and direct Finance Committee's Chairman to sign the Fiscal Note and send Resolution No. 15-13 to the County Clerk. Motion carried 4-1. Uttke was absent.

Field continued with 2015 financial information. Fleet and shop overhead costs are currently higher than anticipated due to fewer revenue hours from snow removal. Snow and Ice budget looks good going into 2015 winter months and Field anticipates to have additional snow and ice funds to carry forward to 2016. Other highway projects are currently coming in under budget.

Resolution No. 15-11 – Create One Full-Time Benefited AODA Counselor Position. The Fiscal Note set forth in Resolution No. 15-11 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 Director informed committee members this position is the last position needed for the Treatment Alternatives Program (TAP). She also noted the TAP program is a reimbursable program with a sunset clause. If funding ends, the program will be discontinued by Dodge County. Motion by Gohr 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. 15-11 to the County Clerk. Motion carried 4-1. Uttke was absent.

Motion by Schaefer and 2nd by Gohr to approve the purchase of 10 portable radios with accessories for \$10,580 from Business Unit (BU) 2061 – Jail and process vouchers when received. Motion carried 4-1. Uttke was absent.

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Jim Mielke, Administrator presented information on the 2015-2017 Proposed State Budget. Revenues are estimated to be down. State Finance Budgets are anticipated to be final by Memorial Day.

Julie Kolp, Finance Director presented preliminary 2014 General Fund closing information. Information provided included Adopted Tax Levy and actual numbers for preliminary closing. Kolp noted that worker's compensation insurance decreased while other county insurances increased. This is an area of concern for Human Resources since some insurances are self-funded. Physical Facilities is anticipated to turn back due to the office building sale. Veteran Services had savings from a change in staffing. UW Extension had savings from the Crop Agent vacancy position. Human Services and Health's estimated closing with a \$730,972 deficit. County Board Resolution No. 14-66 authorized a General Fund transfer up to \$1,153,802.

Bill Wiley, Clearview Director of Financial Services presented information on Clearview's preliminary 2014 closing. According to Wiley, it's difficult to budget revenue due to change in resident insurance status. Revenues fluctuate due to census and adjustments. Wiley continues to work with auditors regarding adjustments.

Wiley continued with financial information on 2015. Clearview experienced \$900,000 in adjustments for write-off of bad debt and allowance for doubtful accounts. Marsh Counties Health Alliance (MCHA) experienced collective losses as a result of these adjustments. The committee requested updated hard copies of Clearview's financial status for June's Finance Committee meeting.

Ken Kamps, Human Services and Health Fiscal and Support Services Division Manager reported on Human Services and Health's 2015 financial status. Areas commented on by Kamps include:

- Aging and Senior Dining are under budget \$927 and \$42,567 respectively due to availability of grant dollars. Typically, toward year-end when grant funding runs out, maintaining these budgets becomes more challenging.
- Public Health is currently over budget \$23,611 due to unrecorded March Community Aids Reporting System (CARS) revenue, unbudgeted sick payout, one-time-a-year Code Red Expenditures, and over budgeted Women, Infants and Children (WIC) expenditures.
- Clinical Services is currently \$730,847 over budget mainly due to mental health community based residential facility (CBRF) and inpatient institutional costs, however significant revenues and expenditures still needs to be posted. Unposted Basic County Allocation revenue of \$414,518 and other outpatient and CARS revenue are anticipated to offset most of the overage.
- Social Services is currently \$336,935 over budget mainly due to Integrated Safety programs but unrecorded revenues are anticipated to more than cover the overage.

Following posting of unrecorded revenues and expenditures for February and March, Kamp anticipates Human Services and Health to be over budget \$211,110.

Kamps assured committee members that Human Service and Health staff continually strive to reduce costs by providing alternatives placements for institutional placements and are considering the potential of using nurse practitioner services to reduce physician costs.

Kolp continued with the "Budget Amendment Policy" carried over from April's meeting. Kolp reported the policy had been modified from the one previously presented. Revisions include providing department head authority to reclassify revenues and expenditures at the Business Unit (BU) level. Discussion continued regarding parameters for authority of approval at the Finance Committee level opposed to

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County Board level for reclassification between BUs. Gohr requested an analysis on budgeted dollars per BU. The policy was tabled until the committee reviewed the analysis.

Kolp presented the "Vehicle Deductibles Policy" carried over from April's meeting. A change was made to the policy since presented. Clarification for coverage of deductible amounts between \$2,500 and \$5,000 was added. Motion by Gohr and 2nd by Adelmeyer to approve the Vehicle Deductible Policy as presented. Motion carried 4-1. Uttke was absent.

Kolp presented the "US Bank Purchase Card Rebate Allocation Policy" carried over from April's meeting. Kolp reported there weren't any changes to this policy. It was presented to Management Council and department heads were appreciative of the potential for receiving their rebate portion. Motion by Schaefer and 2nd by Adelmeyer to approve the US Bank Purchase Card Rebate Allocation Policy. Motion carried 4-1. Uttke was absent.

The County Treasurer provided committee members copies of March 2015's report of working cash account and April 2015 county investment holdings for review.

The monthly county state sales tax remittance reports were reviewed. April 2015's remittance for February was \$469,683 compared to \$433,718 from the same period in 2014. The fiscal year remittance to date is \$1,750,420 compared to \$1,731,666 the same time period in 2014.

Kolp presented committee members with an updated on the Kronos project. According to Kolp, Kronos is live at Clearview. There have been a few glitches with the fingerprint time stamp feature and five checks were printed without routing numbers. Overall, things seem to be going well. Implementation of Activities for Highway is just underway and Sheriff's Telestaff is still soft-live. It's anticipated that Talent Acquisition and Performance Reviews will be implemented in the future.

Baker Tilly will be on site Friday, May 29th to hold kick-off meetings for the operational review project. Russ Kottke, Donna Maly, Phil Gohr, Jim Mielke and Julie Kolp were asked to service on the committee. Other site visits will be June 29th through July 1st and July 27th and 28th.

Next regular meeting is scheduled for Tuesday June 9, 2015 at 9:00 a.m. at the Clearview Gathering Room, 198 County DF, Juneau, Wisconsin.

With no other business on the agenda, Chairman Frohling declared the meeting adjourned at 9:50 a.m.

Gerald Adelmeyer,

Secretary

RESOLUTION NO. _____

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

WHEREAS, the Dodge County Board of Supervisors is authorized by Section 59.36 of the *Wisconsin Statutes*, to set fees for all of the services rendered by the Dodge County Coroner; and,

WHEREAS, by means of Ordinance 598, adopted on June 18, 2002, the elected office of coroner was abolished and a medical examiner system was instituted effective January 1, 2003, vesting the medical examiner with the powers and duties set forth in Section 59.34 of the *Wisconsin Statutes*; and,

WHEREAS, Section 59.36 of the *Wisconsin Statutes*, states that any fees may not exceed an amount that is reasonably related to the actual and necessary cost of providing the service; and,

WHEREAS, by means of Resolution No. 11-40, adopted on November 15, 2011, the Dodge County Board of Supervisors established fees for the services of the Dodge County Medical Examiner as follows, effective commencing on January 1, 2012:

Cremation Authorization:	\$175.00
Death Certificate:	\$50.00
Disinterment:	\$100.00
Autopsy Report Copies:	\$125.00
Investigative Reports:	\$10.00
Photo Duplicates (Non-digital)	\$5.00/photo
CD (digital photos)	\$25.00
Body Removal	\$250.00; and,

WHEREAS, the Dodge County Law Enforcement Committee has studied and analyzed these fees for the services of the Dodge County Medical Examiner and has formed the considered conclusion that it is necessary to increase the fees for Cremation Authorization, Death Certificate, and Body Removal, so that they will more closely reflect the actual and necessary costs of providing those services, and to establish a fee for Body Storage in the amount of \$35.00 per day;

SO, NOW, THEREFORE, BE IT RESOLVED, that the fees for the services of the Dodge County Medical Examiner are hereby established as follows, effective, commencing on June 17, 2015:

Cremation Authorization:	\$200.00
Death Certificate:	\$75.00
Disinterment:	\$100.00
Autopsy Report Copies:	\$125.00
Investigative Reports:	\$10.00
Photo Duplicates (Non-digital)	\$5.00 per photo
CD (digital photos)	\$25.00
Body Removal	\$275.00;
Body Storage	\$35.00 per day; and,

BE IT FINALLY RESOLVED, that the Dodge County Medical Examiner shall provide services to County Law Enforcement Agencies at no charge, and may, in the exercise of the sole discretion of the Medical Examiner, waive the fees set forth above, in case of hardship for a decedent's survivors.

All of which is respectfully submitted this 16th day of June, 2015.

Dodge County Law Enforcement Committee:

MaryAnn Miller

Larry Schraufnagel

Darrell Pollesch

Lisa Derr

Larry Bischoff

FISCAL NOTE:

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

Fiscal Impact on the adopted 2015 Budget: An increase of revenues in an estimated amount of \$6,775.

Fiscal Impact reviewed by the Dodge County Finance Committee on June 9, 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

RESOLUTION NO. _____

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

WHEREAS, the Dodge County Human Services and Health Board has considered the transportation needs of elderly and disabled individuals of Dodge County, and has determined that it will be prudent for Dodge County to own and operate one new, wheelchair-accessible, minivan, motor vehicle, which has the capability to simultaneously transport passengers who use wheelchairs and other passengers; and,

WHEREAS, the Wisconsin Department of Transportation is authorized by Section 16.54, Section 20.395(1)(cx), and Section 85.22, of the *Wisconsin Statutes*, to administer the Federal Enhanced Mobility of Seniors and Individuals with Disabilities Program authorized under 49 *United States Code*, Section 5310, and the State Capital Assistance Program for Specialized Transportation; and,

WHEREAS, in 2014 the Dodge County Human Services and Health Department applied for and received a Section 5310 grant award in the amount of \$33,723, from the Wisconsin Department of Transportation, Division of Transportation Investment Management, Bureau of Transit, Local Roads, Railroads & Harbors; and,

WHEREAS, the purpose of the Section 5310 grant award is to pay for 80% of the purchase price of one new, wheelchair-accessible, minivan, motor vehicle, which has the capability to simultaneously transport passengers who use wheelchairs and other passengers; and,

WHEREAS, the Section 5310 grant award requires a 20% local funding match, in the amount of \$6,744.60; and,

WHEREAS, funds in the amount of \$6,744.60, to pay the required 20% local funding match, are included in the 2015 departmental budget, in Business Unit 4881, Transp-Volunteer Drivers, Account No. .5811, Automotive Equipment; and,

WHEREAS, the purchase price of each motor vehicle to be purchased with Section 5310 grant award funds has been established by the Wisconsin Department of Transportation, as a result of a nationwide competitive bidding process; and,

WHEREAS, it is the considered opinion of the undersigned Board that it should purchase one new, wheelchair-accessible, minivan, motor vehicle from Atlas Bus Sales, Inc., 2828 S. 16th Street, Milwaukee, Wisconsin, at a purchase price of \$33,723, \$26,978.40 of such purchase price to be paid by the Section 5310 grant award, and \$6,744.60 of such purchase price to be paid from Business Unit 4881, Transp-Volunteer Drivers, Account No. .5811, Automotive Equipment;

SO, NOW, THEREFORE, BE IT RESOLVED, that the Dodge County Human Services and Health Board is hereby authorized to make the purchase of one new, wheelchair-accessible, minivan, motor vehicle from Atlas Bus Sales, Inc., 2828 S. 16th Street, Milwaukee, Wisconsin, in the amount of \$33,723, \$26,978.40 of such purchase price to be paid by the Section 5310 grant award, and \$6,744.60 of such purchase price to be paid from Business Unit 4881, Transp-Volunteer Drivers, Account No. .5811, Automotive Equipment.

All of which is respectfully submitted this 16th day of June, 2015.

Dodge County Human Services and Health Board:

Glenn Stousland

Mary Bobholz

James Houchin

Clem Hoelzel

David Godshall

Lois Augustson

Mark Roesch

Gilbert Falkenthal

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

RESOLUTION NO. _____

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

WHEREAS, the Dodge County Sheriff requests that the Dodge County Board of Supervisors appropriate to the 2015 Dodge County Sheriff's Office Budget:

1. Anticipated revenues in the amount of \$26,000 from donations made by individuals and organizations, to Business Unit 2032, Law Enforcement, Account No. .4850, Donations;
2. Expenditures in the amount of \$26,000, to Business Unit 2032, Law Enforcement, Account No. .5819, Other Capital Equipment, to be expended in the following general categories in the following estimated amounts: 1) Tactical Protection Vests for deputies of the Sheriff's Office - \$25,000; and, 2) Equipment required for Project Lifesaver, a program that tracks individuals with cognitive disorders who have become lost - \$1,000;
3. Fund balance in the amount of \$7,500 to Business Unit 2032, Law Enforcement, Account No. .4932, Fund Balance Forward; and,
4. Expenditures in the amount of \$7,500, to Business Unit 2032, Law Enforcement, Account No. .5326, Advertising, and Account No. .5819, Other Capital Equipment, to be expended in the following amounts: 1) Advertising - \$2,500; and, 2) Capital items - \$5,000; and,

WHEREAS, the Dodge County Law Enforcement Committee recommends that the Dodge County Board of Supervisors grant the requests of the Sheriff, as set forth above;

SO, NOW, THEREFORE, BE IT RESOLVED, that the Dodge County Board of Supervisors hereby authorizes and directs the Dodge County Finance Director to appropriate to the 2015 Dodge County Sheriff's Office Budget:

1. Anticipated revenues in the amount of \$26,000 from donations made by individuals and organizations, to Business Unit 2032, Law Enforcement, Account No. .4850, Donations;
2. Expenditures in the amount of \$26,000, to Business Unit 2032, Law Enforcement, Account No. .5819, Other Capital Equipment, to be expended in the following general categories in the following estimated amounts: 1) Tactical Protection Vests for deputies of the Sheriff's Office - \$25,000; and, 2) Equipment required for Project Lifesaver, a program that tracks individuals with cognitive disorders who have become lost - \$1,000;
3. Fund balance in the amount of \$7,500 to Business Unit 2032, Law Enforcement, Account No. .4932, Fund Balance Forward; and,
4. Expenditures in the amount of \$7,500, to Business Unit 2032, Law Enforcement, Account No. .5326, Advertising, and Account No. .5819, Other Capital Equipment, to be expended in the following amounts: 1) Advertising - \$2,500; and, 2) Capital items - \$5,000.

All of which is respectfully submitted this 16th day of June, 2015.

Dodge County Law Enforcement Committee:

MaryAnn Miller

Larry Schraufnagel

Darrell Pollesch

Lisa Derr

Larry Bischoff

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

2014 CHECK WRITE OFFS THRU 8/1/14

CHECK NO.	DATE	AMOUNT	NAME
AP 1602027	1/2/2014	\$ 35.10	Dawn E Walston
AP 1603220	1/31/2014	\$ 42.24	Laura L Steinmetz
AP 1604746	3/13/2014	\$ 375.00	Madison International Speedway
AP 1604888	3/14/2014	\$ 5.50	Anthony J Rodenkirch
AP 1605356	4/7/2014	\$ 40.20	Rebecca L Schultz
AP 1606623	5/13/2014	\$ 94.68	Michael Mark Schulteis
AP 1606653	5/13/2014	\$ 40.00	Michael Riddle
AP 1607387	5/28/2014	\$ 55.50	Loran J Marmes
AP 1607539	5/29/2014	\$ 20.00	Colonial Builders
AP 1609022	7/14/2014	\$ 28.00	David Zarwell
AP 1609251	7/18/2014	\$ 70.50	Registration Fee Trust
AP 1609559	7/29/2014	\$ 32.80	Dave Groth
AP 1609568	7/29/2014	\$ 14.50	Stan Justman
AP 1609584	7/29/2014	\$ 5.00	Tim & Debra Finn
AP 1609589	7/29/2014	\$ 5.00	Gary & Conrad Buerger
PR 616147	2/7/2014	\$ 211.73	Jasmin Ramirez

Total	\$ 1,075.75
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STOP PAYS REISSUED				
AP 1602206	1/13/2014		\$ 25.00	Medical Center Foundation
AP 1604484	3/13/2014		\$ 100.80	Edward I Ormont
AP 1605228	3/27/2014		\$ 56.95	Foodspot Gift Certificates
AP 1605780	4/10/2014		\$ 285.82	Village of Kekoskee
AP 1607833	6/12/2014		\$ 58.24	Zev D Kianovsky
PR 616351	8/1/2014		\$ 49.87	Krista Becker
		Total	\$ 576.68	

Total check Amounts	\$ 1,075.75
Stop Pay Cks	\$ 576.68
Write off Checks	\$ 1,652.43



Certified Public Accountants

406 Science Drive, Suite 100 ▲ Madison, Wisconsin 53711-1097 ▲ TEL 608-274-2002 ▲ FAX 608-274-4320

June 2, 2015

Dodge County Finance Committee

Pursuant to your request we are providing the Committee a memo outlining the status of the audit. We performed audit fieldwork April 22 -24. Most of the substantive work was completed then. However, we had some follow-up needed related to open items (mainly receivables and revenue) at Clearview. Jim Block and I attended a meeting at Clearview on May 22 to follow-up on open items. Most of the open items were cleared but material adjustments were being made as of last week.

A brief overview off the various areas of the audit follows:

Audit Opinions on Basic Financial Statements

We anticipate an unmodified opinion on the financial statements. Most of the financial statements have been drafted, but County staff has been preparing additional journal entries to the County books as of last Friday. Accordingly modifications to the final numbers will be made.

Report on Internal Control Over Financial Reporting in Accordance with *Government Auditing Standards*

We anticipate material weaknesses related to the account reconciliation processes in Clearview. Specifically, we noted the following:

- Patient accounts receivable balances were not reconciled with the general ledger. An adjustment increasing accounts receivable by approximately \$158,000 was given to the staff.
- Prepaid room charges were not included in the summary accounts receivable reports. An adjustment of approximately \$275,000 was given to staff.
- The allowance for uncollectible accounts was adjusted by \$315,000.
- Medicaid adjustments were made in 2015. An estimate of \$1 million liability was made since Medicaid adjustments subsequent to year-end were reducing charges relating to 2014.
- The undeposited cash clearing account required an adjustment related to BAB receipts not posted to the revenue account.

Fund Financial Statements

- Preliminary numbers showed a slight increase in the general fund balance of \$117,089. However, this will be reduced by a transfer to the Health and Human Services fund to cover overruns.
- The Health and Human Services showed a decrease in fund balance of \$667,499 prior to a transfer from the general fund to replenish the deficit. A separate explanation on this is listed below.



- The debt service fund balance was zero. A refinancing of debt will be shown in the debt service funds. \$23.565 million in debt proceeds were issued to refinance 2010 GO bonds.
- The capital projects had very little activity in it and shows a fund balance of \$239,345 at year-end.
- The Highway fund balance has increased by \$1,386,215 to a total of \$9,809,253.
- It is premature to comment on Clearview financial results since material adjustments are in process.

Human Services

Based on concerns of board members we believed that our planned audit procedures needed to be expanded at the Human Services Department. This included additional analysis of budget to actual comparisons at both the Business Unit and line item level, inquires and tests of selected transactions with an emphasis on areas with budget overruns. Analysis of business units selected for testing is as follows:

- BU 4801 (Outpatient Support) and 4804 (MI Community Support After Care) – Largest budget overruns were in wages and benefits. Our procedures noted the following reasons:
 - Instances when positions were not budgeted in the correct business unit. For example an employee that was previously budgeted for in two business units should have been budgeted for a full FTE in BU 4801 as 100% of wages were coded there.
 - Health insurance expenditures appear to be higher than anticipated due new employees choosing family plans replacing employees with single plans.
 - Retirements of long term employees that received large vacation payouts.
 - Psychiatric services – a previously contracted psychiatrist was hired as a .8 FTE but additional contracted services were needed to cover caseload.
- BU 4809 (CBRF) – The number of placements drives expenditures. Average cost per day continues to rise and rates are not negotiable and are determined by each facility. Costs per facility range and placement is determined by the needs of the client. The following table was provided by the department and outlines historical average cost and days of care:

Year	Total Cost	Days of Care	Avg. Cost per Day
2011	752,577.17	7,292	103.21
2012	949,155.98	7,965	119.17
2013	1,134,446.84	8,857	128.08
2014	1,288,563.38	8,988	143.36

- BU 4812 (IM Inpatient Institutions) – The county saw a rise in involuntary placements in 2014. 2015 figures seem to be reduced. Costs range from \$900 per day to \$1350 per day depending on the facility. Placement is primarily court ordered and is a federally mandated service.
- BU 5010 (Children Care Institutions) – Expenditures are driven by the number of children in need of services at any given time. Historical data on caseloads which was provided by the department is listed below.



Year	Avg. monthly placements	Avg. monthly Cost	Total Annual Cost
2009	11.2	86,794.91	1,041,538.91
2010	7.3	56,309.80	675,717.59
2011	6.1	45,825.06	549,900.74
2012	9.6	79,457.30	953,487.55
2013	6.3	56,579.37	678,952.42
2014	7.4	67,573.16	810,877.92
2015 (3/31)	5.3	51,951.10	155,853.30

Tests of transactions noted the Finance Department does have procedures in place that identify and report vouchers submitted for payment that result in budget overruns to administration. Administration then reviews and provides approval for payment.

Other Comments –

Most of our management letter comments from last year dealt with adopting and documenting financial policies and procedures. The three major takeaways from last year's audit were:

- Financial stability of the County was good.
- The County should work to improve its risk assessment process.
- The County should work to adopt and document its financial and accounting policies.

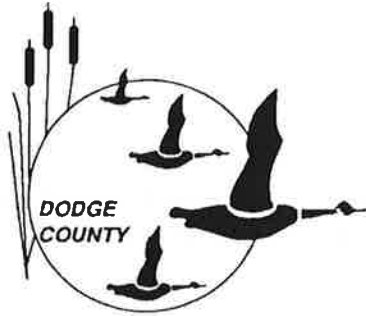
Our main focus in our preliminary audit was assessing the documentation of the County's internal control. Improvement was made by the County in documentation, but the level of documentation did vary by department.

Our plan is to attend July's Finance Committee meeting and Board meeting. At that point we will give an overview of the financials, address the material weaknesses, give an overview of Clearview and Human Services and provide an update on the three major takeaways from last year's audit.

We appreciate the opportunity to be of service to the County and look forward to meeting with you next month.

Cordially,

Kevin Krynski, CPA Partner



ADMINISTRATION DEPARTMENT

JAMES MIELKE, COUNTY ADMINISTRATOR

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

To: Finance Committee
Judge John Storck
Janet Wimmer
Ken Kamps
Julie Kolp
From: Jim Mielke
Date: June 3, 2015

Re: Tentative 2015 Budget Amendment Circuit Courts / Human Service & Health Budget

Circuit Courts:

Julie Kolp and I met with Judge John Storck on May 27 to review *Business Unit 307 Indigent Counselors*. The Indigent Counselor budget narrative can be found on pages 116 – 117 of the Dodge County Budget.

The budgetary concern is related to Legal Services. Through April 30th, the YTD expense is \$28,462 compared to an adopted 2015 budget of \$35,000. Judge Storck noted the May expense is expected to be \$6,000.

Judge Storck noted that the numbers of cases billed to date in 2015 are 41. This compares to a total of 58 cases billed during calendar year 2014 / 62 cases in 2013 / 53 cases in 2012. Comparable expenses in 2014 were \$40,247 / \$38,816 in 2013 and \$35,590 in 2012.

Judge Storck is scheduled to provide an update to the Law Enforcement Committee on June 5th and will be in attendance at the Finance Committee meeting to provide additional details related to the Indigent Counselor Business Unit and discuss plans for going forward. A budget amendment is tentatively scheduled for consideration by the Finance Committee and County Board in July.

Human Service & Health

Janet Wimmer, Ken Kamps, Julie Kolp and I meet monthly to review the Human Service and Health revenue and expenditures. Typically the meeting is held during the last week of each month. Division Manager Alyssa Schultz has joined the discussion the last two months.

The most recent budget review meeting was held on May 28th. The meeting included a preliminary discussion related to a budget amendment of both revenues and expenditures for *Business Unit 4812 Inpatient Institution*. A copy of the YTD April 30th Revenue and Expenditure Report is attached for reference. The Summary Report incorporates the 2015 Revenues and Expenditures, along with a comparison to the same period in 2014.

YTD 2015 Revenues have exceeded the adopted Revenue Budget. Expenditures are approximately \$115,000 less than the same period of 2014. For a historical perspective, a summary of Budgeted / Actual

Revenues and Expenditures during fiscal years 2009 – 2015 is noted. The analysis indicates the adopted 2015 Expenditure of \$1,245,253 is under stated compared to recent actual expenditures. Revenues are budgeted conservatively.

Janet, Julie, Ken and I will be meeting again in late June to collectively determine both a Revenue and Expenditure amendment recommendation for consideration by the Finance Committee and County Board in July. Janet and Ken are scheduled to attend the Finance Committee meeting to address your questions.

Please advise if you wish to receive additional information prior to or at the committee meeting.

**Human Service and Health Department
Revenue and Expenditure Summary 2009 - 2015**

BU 4812 Revenue

<u>Year</u>	<u>Budgeted Revenue</u>	<u>Actual Revenue</u>
2009	\$175,000	\$679,527
2010	\$285,000	\$896,995
2011	\$450,000	\$621,556
2012	\$322,200	\$383,292
2013	\$320,000	\$599,493
2014	\$374,000	\$756,115
2015	\$440,000	\$468, 126 (As of April 30, 2014)

BU 4812 Expenditures

<u>Year</u>	<u>Budgeted Expenditure</u>	<u>Actual Expenditure</u>
2009	\$1,350,000	\$1,864,710
2010	\$1,530,000	\$2,412,465
2011	\$2,051,719	\$1,789,814
2012	\$2,199,230	\$1,223,789
2013	\$1,569,950	\$1,639,943
2014	\$1,760,000	\$2,592,266
2015	\$1,245,253	\$664,804 (As of April 30, 2014)

DODGE COUNTY, WISCONSIN
 REVENUE AND EXPENDITURE REPORT
 FOR FUND 242
 Human Services and Health
 For the Four Months Ending April 30, 2015

D	DESCRIPTION	Jan - Apr 2015	2015 Annual Bud	2015 Unexp Budget	Percent 2015 Bud	Jan - Apr 2014	2014 Budget
00242	HEALTH & HUMAN SERVICES						
4809	MI-CBRF						
R	REVENUE						
4576.03	CBRF Homes-SS	45,972-	155,000-	109,028	29.7	52,777-	165,000-
R	REVENUE	63,036-	176,000-	112,964	111.0	59,992-	186,000-
X	EXPENSE						
5279.401	Daybreak-Hori	58,295	150,000	91,705-	38.9	44,691	100,000
5279.402	Residential S	1,800-	0	1,800-	.0	1,800-	23,600
5279.440	Daybreak-Waup	36,701	95,000	58,299-	38.6	39,430	75,000
5279.455	Berry House	0	0	0	.0	0	8,000
5279.464	Golden Years	3,451	48,000	44,549-	7.2	15,743	48,000
5279.468	Other CBRF	0	80,000	80,000-	.0	39,500	76,000
5279.476	Crisis Bed	31,909	98,000	66,091-	32.6	31,472	98,000
5279.478	Evergreen Man	241,396	500,000	258,604-	48.3	239,452	480,000
5279.633	High Cost Cli	21,572	10,000	11,572	215.7	1,744	15,000
X	EXPENSE	391,524	981,000	589,476-	381.3	410,232	923,600
4809	MI-CBRF	328,488	805,000	476,512-	492.3	350,240	737,600
4811	MI-MENTAL HEALTH BLOCK G						
R	REVENUE						
4234.569	Mental Health	11,095-	31,007-	19,912	35.8	10,656-	31,007-
R	REVENUE	11,095-	31,007-	19,912	35.8	10,656-	31,007-
X	EXPENSE						
5211.03	Psychiatric E	16,593	33,500	16,907-	49.5	11,110	33,500
5718	Shelter	0	1,500	1,500-	.0	838	1,100
X	EXPENSE	16,593	35,000	18,407-	49.5	11,948	34,600
4811	MI-MENTAL HEALTH BLOCK G	5,498	3,993	1,505	85.3	1,292	3,593
* 4812	MI-INPATIENT INSTITUTION						
R	REVENUE						
4577.481	Mendota MI Ca	67,855-	40,000-	27,855-	169.6	700-	24,000-
4577.482	Winnebago MI	370,478-	400,000-	29,522	92.6	203,462-	350,000-
4577.486	MI-Other Agen	29,793-	0	29,793-	.0	6,040-	0
R	REVENUE	468,126-	440,000-	28,126-	262.2	210,202-	374,000-
X	EXPENSE						
5291.425	Winnebago	447,375	837,295	389,920-	53.4	611,756	1,110,000
5291.426	Mendota	49,392	60,000	10,608-	82.3	28,996	200,000
5291.428	Fond du Lac M	20,064	64,000	43,936-	31.4	29,700	20,000
5291.430	St Agnes Hosp	12,123	43,958	31,835-	27.6	12,720	50,000
5485.02	Clrv-Behavori	135,850	240,000	104,150-	56.6	75,570	380,000
X	EXPENSE	664,804	1,245,253	580,449-	251.3	758,742	1,760,000



ADMINISTRATION DEPARTMENT

JAMES MIELKE, COUNTY ADMINISTRATOR

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

To: Finance Committee
From: Jim Mielke
Date: June 2, 2015

Re: Tentative 2016 Budget Timeline / Proposed Finance Committee – Department Head Meetings

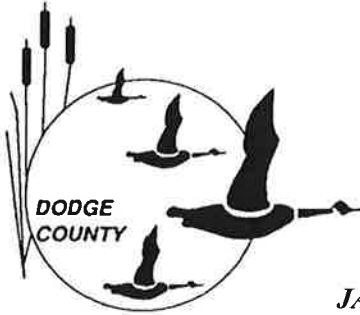
Attached please find the tentative budget timeline. As noted the instruction document itself is scheduled for a July 13th release. A proposed change to the overall budget development process is series of Finance Committee and Department Head review meetings. The first meeting is scheduled for Monday September 28th.

I am proposing a 5:00 p.m. start for the Committee/ Department Head review meetings. Departmental presentations will be scheduled throughout the week for the purpose of reviewing individual budgets, which will include the original requests and Administrative recommendation and changes. The proposed schedule will accommodate additional Finance Committee recommendations prior to the budget being submitted for printing and County Board distribution.

If the Committee is in agreement, the Monday September 28th meeting would be held at the Highway Department, in the large Vehicle Storage Building Conference Room. The location and meeting room would be open to the public and is handicap accessible. Tentatively the Tuesday September 29th meeting is scheduled for the Emergency Operations Center in the Sheriff Department. The remaining meetings for the week would be held in the Administration Building Auditorium.

The proposed schedule has been discussed with Department Heads. The Department Heads welcome and are looking forward to the opportunity to meet with the Finance Committee to review their operations and proposed budget.

2016 – 2020 Capital Improvement Plan: Instructions for the 5-year plan were distributed to the Department Heads on June 1st. Responses are due to the County Administrator no later than June 26th. The intent is to present a rough outline of the various requests to the Finance Committee on July 14th.



ADMINISTRATION DEPARTMENT

JAMES MIELKE, COUNTY ADMINISTRATOR

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

To: Department Heads
 From: Jim Mielke
 Date: July 13, 2015

Re: 2016 Budget Instructions

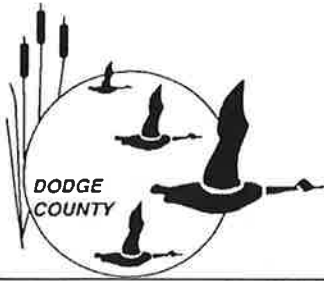
2016 BUDGET:

Wisconsin Counties remain under a tax levy cap for Fiscal Year 2016. Budgets should be prepared based on your operational requirements; however the tax levy cap will require levy dollars to be allocated based on county wide priorities.

2016 BUDGET TIMELINE:

Budget Instruction	July 13
Issuance - 2016 Estimated Salary, Wage & Fringe Benefit	July 24
Return to Finance – 2016 Estimated Salary, Wage & Fringe Benefit	August 3
Worksheet Issuance with Wages & Benefits	August 10
Department Budget Review Meetings	Aug & Sept
Deadline for Submitting 2016 Budget	September 1
County Administration Completion	September 14
County Capital Improvement Program-(County Board)	September 15
Finance Committee Review – Meetings with Department Heads	September 28 – Oct 1
<i>Budget Printing and Assembly-Completion</i>	October 19
<i>Budget Presented to County Board</i>	October 20
Publish Budget Hearing Notice	October 21
Finance Committee – Budget Review Meeting – 6:00 p.m.	October 27
County Board Budget Public Hearing	November 10
County Board Budget Presentation /Consideration	November 10
County Board Budget Adoption (if needed)	November 12
County Apportionment of Taxes to Districts	November 13

General Fund Departments and Human Service & Health: Salary, Wage & Fringe Benefit information will be populated by the Finance Department at time of Worksheet Issuance



DRAFT
FINANCE COMMITTEE
"DRAFT" 05/01/15

127 East Oak Street • Juneau WI • 53039-1329 • (920) 386-3520 • Fax: (920) 386-3545

Dodge County Budget Amendments Policy
Effective: _____

The county budget is prepared and adopted annually. The budget results in a county property tax that is apportioned to property owner. After the budget is adopted, no department may exceed their appropriation, without notification to the Dodge County Finance department.

Departments may find it necessary to amend their budget(s). This may be due to, but not limited to:

- Receipt of additional revenue
- Unanticipated costs or savings
- Change in priorities

Budgets can be amended via three (3) processes, depending on the situation:

- A. Intradepartmental Transfer
- B. Contingent Appropriation
- C. County Board Resolution

Exclusion: Redistribution of budget line item amounts within a business unit is within the authority of the department head and can be done by the Dodge County Finance Director (DCFD) without committee approval. However, the DCFD can defer at any time to the Finance Committee. The DCFD has the authority to make final decisions regarding the object account code assignment within the Dodge County general ledger accounting system.

Policy

No department may exceed total expenditure appropriations within a business unit budget by 10% of total expenditures without prior formal action except as outlined below as exception. If, during the course of the year, a department determines a change is necessary in their budget(s), an appropriate budget amendment must be initiated and authorized.

Budget line items are allowed to exceed their expenditure appropriations as long as the total expenditures within the business unit are not exceeded. No formal action is required.

Exception: Expenditures that are not discretionary in nature (including but not limited to: Utilities, expenses arising from lawful detention in a state approved facility of a person either alleged to be mentally ill or who has been adjudicated to be mentally ill, expenditures arising from snow and ice control activities conducted by the Dodge County Highway department, emergency situations involving patient care at Clearview, or in the case of an unforeseen urgent event) may forgo formal action with County Administrator and / or DCFD prior to payment. However, an estimate of costs must be determined and adjusted in a timely manner.

Procedure

A. Intradepartmental Transfers

In adopting the annual Dodge County Budget, the County Board establishes budgetary control at the business unit level. Most departments have multiple business units. Intradepartmental transfers are transfers from one or more business unit within a department to another business unit within the department. Dodge County has established a minimum threshold of 10% of total adopted business unit expenditures receiving the amendment for action and approval by both the committee of jurisdiction and the Finance Committee without County Board approval.

B. Contingent Appropriation

As part of the budget process, the county appropriates and levies a general contingency amount for unseen expenditures that may arise during the subsequent year. Pursuant to Section 65.90 of the Wisconsin Statutes, the county board delegated authority to the finance committee to be able to transfer up to 10% of a department's or activities' adopted budget from the contingent appropriation to supplement it for unforeseen expenditures incurred. All fund transfers supplementing the adopted budget require a Class I published public notice in order for it to be legally effective. Unexpended contingent appropriations at year-end lapse to the Unassigned General Fund account.

C. County Board Resolution

All other requests for budget amendments require two-thirds (2/3) vote of the entire County Board membership.

The Dodge County Finance Director reviews all single voucher items \$10,000 or more. The review is to determine if there are sufficient appropriations adopted for the purpose to pay the claim without County Board approval. The purpose is defined as the nature of the business unit.

Terms:

Line item = object account (ex: .5121 – Wages, .5312 - Office Supplies or .5335 – Meals)

Business Unit = a nature/ functional segment of a department with its own revenues and expenditures

Department = a functional segment of a fund that oversees business units

Purpose = the nature of a business unit

Adopted Budget = the original budget adopted by the County Board in November of each year. This is never updated or changed. It always remains the adopted and is the reference for calculations

Amended Budget = is when adjustments are posted to the adopted budget, but the adopted budget never changes

2015 Budget Expenditure - Business Unit Total

5/29/2015

Fund	Department	Business Unit	Description	Total Expenditures	Personnel Services	10%	% of	
						10% of Total Expenditures	Wages to Total	10% total less wages
General	Sheriff	2061	JAIL	9,181,657	7,563,694	918,166	82%	161,796
Highway	Highway	3313	CTHS ROAD CONSTRUCTION	8,359,200	413,400	835,920	5%	794,580
Clearview	Clearview	4520	MCHA-MARSH COUNTRY HEALT	7,746,705	6,324,172	774,671	82%	142,253
Highway	Highway	3311	CTHS MAINTENANCE	4,262,200	926,300	426,220	22%	333,590
Clearview	Clearview	4528	CLV BRAIN INJURY CENTER	4,043,165	2,428,846	404,317	60%	161,432
General	Sheriff	2021	TRAFFIC PATROL	3,554,292	2,925,710	355,429	82%	62,858
Clearview	Clearview	4521	MCHA-IID	2,779,238	2,200,109	277,924	79%	57,913
Highway	Highway	3321	STHS MAINTENANCE	2,315,300	541,500	231,530	23%	177,380
Highway	Highway	3312	CTHS SNOW & ICE CONTROL	2,000,000	327,000	200,000	16%	167,300
Clearview	Clearview	4525	BEHAVIORAL HEALTH FACILI	1,891,065	1,820,284	189,107	96%	7,078
General	Sheriff	2056	RADIO COMMUNICATION	1,873,910	1,500,357	187,391	80%	37,355
Highway	Highway	3281	CAPITAL ASSET ACQUISITIO	1,822,100	133,000	182,210	7%	168,910
Clearview	Clearview	4541	DIETARY SERVICES	1,687,238	1,214,559	168,724	72%	47,268
General	Maintenance	1911	MAINTENANCE ADMINISTRATI	1,462,611	1,462,511	146,261	100%	10
General	Maintenance	1901	COUNTY BUILDINGS	1,308,878	0	130,888	0%	130,888
Human Services	Unified	4812	MI-INPATIENT INSTITUTION	1,245,253	0	124,525	0%	124,525
General	Sheriff	2031	CRIMINAL INVESTIGATION	1,197,582	953,872	119,758	80%	24,371
General	Information Technology	1801	INFORMATION TECHNOLOGY	1,132,500	963,150	113,250	85%	16,935
General	Clerk of Courts	701	CLERK OF COURTS	991,896		99,190		
Human Services	Unified	4809	MI-CBRF	981,000		98,100		
Human Services	Social Service	5055	ECONOMIC SUPPORT	974,019		97,402		
Human Services	Unified	4801	MI-OUTPATIENT SERVICES	950,051		95,005		
General	Child Support	5101	CHILD SUPPORT	946,644		94,664		
Human Services	Social Service	5002	CHILDREN & FAMILY UNIT	848,914		84,891		
General	Information Technology	1811	NETWORK INFRASTRUCTURE	840,872		84,087		
General	Maintenance	1905	HENRY DODGE OFFICE BLDG	837,600		83,760		
Clearview	Clearview	4524	NORTHVIEW HEIGHTS CBRF	824,367		82,437		
General	Library	6001	COUNTY LIBRARY SYSTEM	757,114		75,711		
Clearview	Clearview	4544	MAINTENANCE SERVICES	728,975		72,898		
Human Services	Social Service	5006	SOCIAL SERVICE UNIT	711,106		71,111		
General	Maintenance	2902	CORRECTIONS BLDG MAINTEN	694,135		69,414		
Human Services	Social Service	5011	YOUTH AIDS	675,000		67,500		
General	Sheriff	2001	SHERIFF ADMINISTRATION	666,773		66,677		
General	Land Resource Parks	7801	PLANNING AND DEVELOPMENT	659,903		65,990		
Human Services	Unified	4808	MI-COMMUNITY SUPPORT	659,597		65,960		
Human Services	Social Service	5035	RESOURCE CENTER	652,101		65,210		
Highway	Highway	3111	HIGHWAY ADMINISTRATION	635,200		63,520		
Human Services	Social Service	5001	INTAKE UNIT	611,478		61,148		
Clearview	Clearview	4569	ADMINISTRATION	607,064		60,706		
Human Services	Social Service	5086	SUPPORT STAFF	585,170		58,517		
Human Services	Public Health	4001	PUBLIC HEALTH NURSING	544,757		54,476		
General	Human Resources	901	HUMAN RESOURCES	524,048		52,405		
Human Services	Social Service	5016	INTEGRATED SAFETY SERVIC	514,230		51,423		
Human Services	Unified	4825	BIRTH TO THREE PROGRAM	501,000		50,100		
Clearview	Clearview	4561	FINANCE/EMPLOYEE SERVICE	500,572		50,057		
Highway	Highway	3411	COUNTY DEPARTMENTS	500,000		50,000		
General	Maintenance	2901	COURTS BLDG MAINTENANCE	492,182		49,218		
Human Services	Social Service	5010	CHILD CARE INSTITUTIONS	475,000		47,500		
Human Services	Social Service	5008	FOSTER HOME CARE	474,000		47,400		
Human Services	Social Service	5036	LONG-TERM SUPPORT UNIT	467,357		46,736		
Clearview	Unified	4855	US-ADMINISTRATION	462,996		46,300		
General	Information Technology	1814	ENTERPRISE SYSTEMS	460,575		46,058		
Human Services	Unified	4821	DD-FAMILY CARE	455,037		45,504		
General	Corporation Counsel	1701	CORPORATION COUNSEL	454,439		45,444		
Clearview	Clearview	4556	UTILITIES EXPENSE	445,998		44,600		
General	Sheriff	2051	CIVIL PROC/TRANSPORT SER	441,272		44,127		
Clearview	Clearview	4545	HOUSEKEEPING SERVICES	431,859		43,186		
General	District Attorney	1601	DISTRICT ATTORNEY	423,268		42,327		
General	Finance	1301	FINANCE	422,347		42,235		
General	UW Extension	6801	UNIVERSITY EXTENSION	408,631		40,863		
Human Services	Unified	4840	CD-OUTPATIENT SERVICES	405,658		40,566		
General	Medical Examiner	2501	MEDICAL EXAMINER	399,224		39,922		
General	Emergency Management	2801	CENTRAL COMMUNICATION	395,007		39,501		
Highway	Highway	3331	LOCAL DISTRICT ROADS	363,700		36,370		
General	Sheriff	2062	WORK RELEASE	362,406		36,241		
General	Courts	301	CIRCUIT COURT	360,700		36,070		
General	Register of Deeds	1001	REGISTER OF DEEDS	332,966		33,297		
Clearview	Clearview	4535	SOCIAL SERVICES	332,546		33,255		
Human Services	Unified	4804	MI-COMMUNITY SUPPORT AFT	319,514		31,951		
Clearview	Clearview	4591	CAPITAL/DEBT APPROPRIATI	314,600		31,460		
Clearview	Clearview	4527	AFH-CLV COMMUNITY GROUP	310,280		31,028		
General	Land Resource Parks	811	LAND INFORMATION OFFICE	302,610		30,261		
General	Information Technology	1821	TELECOMMUNICATION SERVIC	301,376		30,138		
General	Finance	1326	JAIL IMPROVEMENTS	300,721		30,072		
Clearview	Clearview	4532	PHYSICIAN SERVICES	299,439		29,944		
General	Treasurer	1401	TREASURER	289,223		28,922		
Human Services	Social Service	5004	CHILDREN'S SHELTERED CAR	280,788		28,079		
Human Services	Unified	4852	US-FINANCIAL ADMINISTRAT	271,503		27,150		
Clearview	Clearview	4526	AFH-TRAILVIEW	259,341		25,934		
Highway	Highway	3314	CTHS BRIDGE CONSTRUCTION	256,000		25,600		
Highway	Highway	3191	SUPERVISION	255,200		25,520		
Human Services	Social Service	5088	OVERHEAD	249,570		24,957		
Human Services	Unified	4881	TRANSP-VOLUNTEER DRIVERS	246,649		24,665		
Human Services	Public Health	4047	WOMEN, INFANTS & CHILDRE	237,627		23,763		
General	Cty Administrator	808	WMMIC LIABILITY INSURANCE	235,000		23,500		
Human Services	Social Service	5046	LTC-FAMILY CARE	227,178		22,718		
Highway	Highway	3511	AIRPORT	227,100		22,710		
Clearview	Clearview	4538	RECREATION/ACTIVITIES	220,490		22,049		
General	Sheriff	2029	K9 PATROL	215,313		21,531		
General	County Clerk	1201	CLERK	200,474		20,047		
General	Central Services	1505	MAIL SERVICE	197,953		19,795		
Human Services	Social Service	5013	COUNSELING	197,930		19,793		
Clearview	Clearview	4547	LAUNDRY SERVICES	196,309		19,631		
Human Services	Unified	4807	MI-COMPRH COMMUN SERVICE	191,010		19,101		

2015 Budget Expenditure - Business Unit Total

Fund	Department	Business Unit	Description	Total Expenditures	Personnel Services	10%	% of	10% total
						10% of Total Expenditures	Wages to Total	less wages
Human Services	Nutrition	5732	NUTR-CONGR MEAL-MEAL COS	190,132		19,013		
Clearview	Clearview	4582	OTHER EXPENSE	189,860		18,986		
General	Land Conservation	7001	LAND CONSERVATION	186,179		18,618		
General	Courts	5201	FAMILY COURT COUNSELING	181,712		18,171		
Human Services	Unified	4802	MI-CENTRAL APPROACH INTE	180,140		18,014		
General	Land Resource Parks	1004	REAL ESTATE DESCRIPTION	172,303		17,230		
Human Services	Social Service	5043	SUPPORTIVE HOME CARE	170,000		17,000		
General	Courts	308	GUARDIAN AD LITEMS	166,169		16,617		
General	Sheriff	2022	COURTHOUSE SECURITY	163,635		16,364		
General	Land Resource Parks	7865	ASTICO PARK	160,295		16,030		
General	Land Resource Parks	7860	RECREATION ADMINISTRATIO	155,977		15,598		
Human Services	Unified	4820	DD-OUTPATIENT SERVICES	155,361		15,536		
Human Services	Unified	4856	US-BUILDING USE	154,834		15,483		
General	District Attorney	1612	VICTIM WITNESS PROGRAM	152,561		15,256		
General	Land Conservation	7004	LAND/WATER RES MGT PLAN	151,319		15,132		
General	Finance	1390	CONTINGENT APPROPRIATION	150,000		15,000		
General	Cty Administrator	801	COUNTY ADMINISTRATOR	147,428		14,743		
General	Emergency Management	2811	EMERGENCY MANAGEMENT	144,815		14,482		
General	Land Resource Parks	7868	WILDGOOSE RECREATION TRA	141,520		14,152		
General	County Board	101	COUNTY BOARD	139,264		13,926		
General	Veterans	5302	VETERANS SERVICE OFFICER	137,120		13,712		
General	Courts	401	REGISTER IN PROBATE	136,980		13,698		
General	Maintenance	1902	LAW ENFORCEMENT CENTER	133,974		13,397		
General	Land Resource Parks	1104	MAPPING	133,880		13,388		
Human Services	Social Service	5063	EMERGENCY ENERGY ASSISTA	128,112		12,811		
Human Services	Social Service	5028	KINSHIP CARE	128,046		12,805		
General	Courts	307	INDIGENT COUNSELORS	127,000		12,700		
General	Land Resource Parks	1101	SURVEY	124,069		12,407		
Human Services	Nutrition	5731	NUTR-CONGR MEAL-PROG MAN	122,543		12,254		
General	Sheriff	2036	METRO DRUG INVESTIGATION	122,266		12,227		
Human Services	Social Service	5031	CHILDREN SEVERE DISABILI	120,000		12,000		
Human Services	Unified	4842	CD-CBRF	120,000		12,000		
Highway	Highway	3461	OTHER GOVERNMENT SERVICE	120,000		12,000		
Human Services	Unified	4845	CD-TAP Grant	115,000		11,500		
General	Central Services	1501	REPRODUCTION SERVICES	108,698		10,870		
General	Emergency Management	2821	LOCAL EMERG PLANNING	107,968		10,797		
Human Services	Social Service	5085	AGENCY MANAGEMENT	107,826		10,783		
Human Services	Unified	4851	US-MEDICAL RECORDS	101,671		10,167		
General	Maintenance	2903	LEGAL SERVICES BUILDING	100,270		10,027		
General	Land Conservation	7043	ANIMAL WASTE IMPROVEMENT	100,000		10,000		
General	Sheriff	2063	TREATMENT ALTERNATIVES &	100,000		10,000		
General	Land Resource Parks	7863	HARNISCHFEGER PARK	99,322		9,932		
Clearview	Clearview	4553	TRANSPORTATION SERVICES	99,001		9,900		
Human Services	Nutrition	5742	NUTR-HOME DEL-MEAL COST	94,500		9,450		
Human Services	Social Service	5073	ESW2-CHILD DAY CARE	94,000		9,400		
Human Services	Social Service	5039	COMMUNITY OPTIONS PROGRA	93,300		9,330		
Human Services	Social Service	5015	COMM INTERVENTION EARLY	92,250		9,225		
General	Land Resource Parks	7867	LEDGE PARK	89,696		8,970		
General	Land Resource Parks	7812	BOARD OF ADJUSTMENT	88,505		8,851		
Human Services	Social Service	5014	TRUANCY PROGRAM	86,000		8,600		
General	Land Conservation	7042	ANIMAL WASTE MANAGEMENT	83,780		8,378		
Clearview	Clearview	4562	MEDICAL RECORDS	82,807		8,281		
General	Land Resource Parks	7861	SNOWMOBILE TRAIL MAINT &	80,125		8,013		
Human Services	Social Service	5009	FOSTER GROUP HOME CARE	80,000		8,000		
Human Services	Unified	4827	DD-FAMILY SUPPORT	78,028		7,803		
General	Land Conservation	7074	FARMLAND PRESERVATION	74,720		7,472		
General	Human Resources	913	HEALTH INSURANCE-CLEARING	70,822		7,082		
General	Clerk of Courts	702	JURY	69,587		6,959		
General	Finance	1305	INDEPENDENT AUDITING	67,380		6,738		
Human Services	Aging	5604	AGING-ELDERLY BENEF ASST	64,235		6,424		
Human Services	Public Health	4043	MATERNAL CHILD	63,399		6,340		
Human Services	Social Service	5047	ADULT PROTECTIVE SERVICE	62,228		6,223		
Human Services	Public Health	4005	BIOTERRORISM HEALTH	62,107		6,211		
General	Courts	601	FAMILY COURT COMMISSIONER	60,345		6,035		
Highway	Highway	3193	GENERAL PUBLIC LIABILITY	60,000		6,000		
Human Services	Unified	4831	DD-AUTISM-CHILD LT SUPPO	59,500		5,950		
Human Services	Social Service	5019	ELECTRONIC MONITORING	59,311		5,931		
Clearview	Clearview	4530	P T/O T THERAPY	57,206		5,721		
Human Services	Social Service	5027	FAMILY PRESERVATION SUPP	56,650		5,665		
Human Services	Unified	4884	TRANSP-ELDERLY & HNCPED	56,000		5,600		
General	Information Technology	1816	INTERNET	55,200		5,520		
Human Services	Social Service	5012	INTEGRATED CHILDREN SERV	54,820		5,482		
Highway	Highway	3182	LOCAL BRIDGE AID	51,664		5,166		
General	County Clerk	1204	ELECTIONS	51,173		5,117		
General	Cty Administrator	805	PROPERTY & LIABILITY INSU	51,070		5,107		
Human Services	Social Service	5044	COMMUNITY BASE RES CARE	50,000		5,000		
Human Services	Social Service	5087	OFFICE EXPENSES	49,400		4,940		
Human Services	Unified	4843	CD-INPATIENT INSTITUTION	45,000		4,500		
General	Sheriff	2041	S W A T TEAM	43,774		4,377		
General	Courts	304	ALCOHOL COURT	42,302		4,230		
General	Treasurer	1419	PRIOR YEAR PROPERTY TAXE	41,648		4,165		
General	Land Conservation	7071	WILDLIFE DAMAGE ABATEMEN	40,687		4,069		
General	Land Resource Parks	7866	DERGE PARK	40,146		4,015		
Human Services	Social Service	5037	ELDER ABUSE	38,600		3,860		
General	Register of Deeds	1002	REGISTER OF DEEDS-REDACT	38,000		3,800		
General	Land Resource Parks	7877	ECONOMIC DEVELOPMENT ASS	37,022		3,702		
General	Sheriff	2033	DRUG INVESTIGATION	36,561		3,656		
General	Treasurer	1446	METALFAB SITE CLEANUP	36,500		3,650		
General	Land Conservation	7005	LAND/WATER RES IMPROVEME	35,000		3,500		
Human Services	Unified	4811	MI-MENTAL HEALTH BLOCK G	35,000		3,500		
General	Corporation Counsel	1711	SPECIAL LEGAL COUNSEL	35,000		3,500		
General	UW Extension	6814	YOUTH EDUCATIONAL ACTIVI	34,750		3,475		
Human Services	Aging	5610	AGING-FAMILY CAREGIVER-I	33,000		3,300		
General	Sheriff	2024	WATER PATROL	32,650		3,265		

2015 Budget Expenditure - Business Unit Total

Fund	Department	Business Unit	Description	Total Expenditures	Personnel Services	10%	% of	10% total
						10% of Total Expenditures	Wages to Total	less wages
Highway	Highway	3192	RADIO EXPENSES	31,400		3,140		
Human Services	Social Service	5007	YOUTH INDEPENDENT LIVING	30,946		3,095		
General	Land Resource Parks	7879	TOURISM DEVELOPMENT	30,172		3,017		
Human Services	Unified	4823	DD-ADULT FAMILY HOMES	30,000		3,000		
General	Sheriff	2025	ATV PATROL	29,440		2,944		
Human Services	Aging	5606	AGING-AGENCY MANAGEMENT	28,954		2,895		
Human Services	Public Health	4049	IAP LHD IMMUNIZATION	28,216		2,822		
Human Services	Unified	4813	MI-SHELTER WORKSHOP	27,500		2,750		
Human Services	Aging	5603	AGING-INFORMATION & REFE	26,880		2,688		
General	Land Resource Parks	7864	NITSCHKE MOUNDS PARK	26,870		2,687		
General	Land Resource Parks	813	PUBLIC ACCESS-HOUSING	26,155		2,616		
General	UW Extension	6861	DODGE CO FAIR ASSOCIATIO	25,500		2,550		
Human Services	Social Service	5017	RAPID RESPONSE SERVICES	25,000		2,500		
General	County Board	131	EAST WI COS RAILROAD CONS	25,000		2,500		
General	UW Extension	6812	UNIV EDUCATIONAL ACTIVIT	22,564		2,256		
General	Sheriff	2023	SNOWMOBILE LAW ENFORCEME	21,856		2,186		
General	Emergency Management	2825	HAZMAT	21,574		2,157		
Human Services	Aging	5611	AGING-MEDICARE-PART D	21,000		2,100		
Human Services	Aging	5601	AGING-COORDINATOR	20,915		2,092		
Highway	Highway	3332	LOCAL GOV'T BRIDGE-C A B	20,000		2,000		
General	Treasurer	1448	MONARCH PROPERTY SITE CL	20,000		2,000		
Human Services	Nutrition	5752	NUTR-FED USDA-HOME DEL M	19,110		1,911		
Human Services	Unified	4814	MI-RESPIRE ALZHEIMERS CA	19,000		1,900		
Human Services	Public Health	4048	CDC BREAST & CERVICAL CA	18,866		1,887		
General	Land Conservation	7072	RESOURCE CONSERV & DEVEL	18,800		1,880		
General	Land Resource Parks	7871	ECONOMIC DEVELMT LOAN PR	18,408		1,841		
Human Services	Public Health	4045	WIC BREASTFEEDING COUNSE	18,400		1,840		
General	Human Resources	915	DENTAL INSURANCE-CLEARING	18,198		1,820		
Human Services	Nutrition	5751	NUTR-FED USDA-CONGR MEAL	17,512		1,751		
General	Human Resources	921	CIVIL SERVICE COMMISSION	16,016		1,602		
General	Land Resource Parks	7852	Gold Star Trail	15,000		1,500		
Human Services	Social Service	5025	P.A.V.E	15,000		1,500		
General	Courts	309	RESTORATIVE JUSTICE PROGR	15,000		1,500		
General	Maintenance	1904	YOUTH FAIR BUILDING	14,944		1,494		
General	Treasurer	1415	IN REM PROPERTY EXPENSE	14,600		1,460		
General	Land Resource Parks	7802	NONMETALLIC MINING	13,605		1,361		
Human Services	Unified	4815	MI-O/P TRANSPORT-VOLUNTE	13,000		1,300		
General	Land Resource Parks	7841	WI FUND SEPTIC STST IMPR	12,500		1,250		
General	Emergency Management	2824	EXERCISE AND TRAINING	12,000		1,200		
Human Services	Social Service	5065	Church Health Services	10,000		1,000		
General	Finance	1337	PECFA-HWY & AIRPORT SITE	10,000		1,000		
General	Cty Administrator	803	VEHICLE DEDUCTIBLE	10,000		1,000		
Human Services	Public Health	4040	GPR LEAD POISON	9,604		960		
Human Services	Social Service	5030	JUVENILE DETENTION	9,000		900		
Human Services	Public Health	4042	ADULT HEALTH SERVICES	9,000		900		
General	County Clerk	1261	HISTORICAL SOCIETIES	8,400		840		
Human Services	Social Service	5026	BIG BROTHERS AND SISTERS	8,000		800		
Human Services	Unified	4830	DD-TRANSPORTATION VOLUNT	7,500		750		
General	Sheriff	2035	CRIME PREVENTION	7,500		750		
General	Human Resources	904	EMPLOYEE EDUCATION & TRAI	7,000		700		
General	Veterans	5301	VETERANS RELIEF	6,000		600		
General	Finance	1325	DONATIONS-CLEARVIEW AMEN	6,000		600		
General	Maintenance	1906	HIGHWAY BLDG	5,767		577		
General	UW Extension	6871	FISH AND GAME PROJECTS	5,614		561		
Human Services	Aging	5605	AGING-PUBLIC AWARENESS	5,580		558		
Human Services	Social Service	5070	ECONOMIC SUPPORT - W2	5,500		550		
Human Services	Social Service	5064	CENTRAL WI COMM.ACTION	5,000		500		
General	Emergency Management	2819	EMERGENCY DISASTER	5,000		500		
Human Services	Aging	5682	AGING-SUPRT SERV SPL NE	4,620		462		
Human Services	Social Service	5062	ES-CHILD DAY CARE	4,000		400		
General	Finance	1340	COUNTY PATIENT-OTHER INS	3,732		373		
Human Services	Unified	4882	TRANSP-SOCIAL SERVICES	3,500		350		
General	Sheriff	2034	FED FORF ASSET LAW ENFOR	3,384		338		
General	Courts	306	LAW LIBRARY	3,200		320		
Human Services	Social Service	5059	GENERAL RELIEF	3,000		300		
Human Services	Unified	4844	CD-TRANSPORTATION VOLUNT	3,000		300		
General	Corporation Counsel	1719	COUNTY ORDINANCE CODIFIC	3,000		300		
Human Services	Social Service	5022	RESOURCE DEV-CHILDREN HO	2,770		277		
Human Services	Social Service	5024	TEMPORARY CARE OF DEPEND	2,500		250		
General	UW Extension	6874	PESTICIDE TRAINING	2,250		225		
General	Courts	370	FARM DRAINAGE BOARD	2,159		216		
General	Land Resource Parks	7862	ATV TRAIL MAINT & DEVELO	2,000		200		
Human Services	Social Service	5020	JUVENILE RESTITUTION	1,700		170		
General	County Clerk	1217	MAPS AND PLATBOOKS	1,643		164		
General	Information Technology	1819	DEPARTMENTAL SYSTEMS	1,400		140		
General	Land Resource Parks	814	COPIER/SCANNER	1,080		108		
General	UW Extension	6813	SCHOOL STUDENT PEER COUN	1,000		100		
Human Services	Social Service	5023	TRANSPORTATION	900		90		
General	UW Extension	6862	TRACTOR SAFETY COURSE	560		56		
General	Land Conservation	7073	REFORESTATION PROGRAM	500		50		
General	Land Conservation	6878	NUTRIENT MGT FARMER EDUC	500		50		
General	UW Extension	6864	MULTI-CULTURAL COALITION	500		50		
General	UW Extension	6872	SOIL AND FORAGE TESTING	400		40		
General	Cty Administrator	804	RISK MANAGEMENT	385		39		
General	Land Resource Parks	7851	Glacial River Trail	200		20		
General	Land Conservation	7076	BEAVER DAM RIVER WATERSH	100		10		
General	Human Resources	905	EMPLOYEE HEALTH & WELLNES	80		8		
General	Land Conservation	7078	CONSERVATION RESERVE ENH	25		3		

STATEMENT OF THE DODGE COUNTY TREASURER

April 30, 2015

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

Balance MARCH 31, 2015	\$628,582.72	
Receipts APRIL 2015	\$4,265,530.55	
Investments Redeemed	\$6,305,000.00	
Cancelled Checks	\$223.92	
JE Bank credit IRS	\$330.00	
Interest "SWEEP" Account	\$240.28	
APRIL J.E.	\$830,383.35	
Disbursements APRIL 2015		\$9,074,064.89
Investments Purchased		\$2,115,000.00
Balance APRIL 30, 2015		\$773,495.78
APRIL J.E.		\$67,730.15
	<u>\$12,030,290.82</u>	<u>\$12,030,290.82</u>

Landmark Credit Union # 9001133707 (GENERAL FUND)	\$501,673.41
Landmark Credit Union # 9001133703 (SWEEP)	\$661,877.11
NSF	\$0.00
NSF	\$0.00
NSF	\$0.00
NSF	\$0.00
NSF	\$0.00
NSF	\$0.00

	\$1,163,550.52
Less Outstanding Checks	\$390,054.74

Cash Balance APRIL 2015	<u>\$773,495.78</u>
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Respectfully Submitted,



Patti K. Hilker
Dodge County Treasurer

Dodge County, Wisconsin County Sales Tax Remittances

5/29/2015

Remittance Period	Collection Period	2009	2010	2011	2012	2013	2014	2015	Previous Year	
		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			
Jul	May	405,941	430,212	412,277	339,517	510,392	589,725			
Aug	Jun	375,691	367,346	410,118	525,156	552,835	672,406			
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	\$2,265,989	(\$528)	

Monthly Average	381,682	384,671	407,904	423,022	442,499	496,174	453,198	(106)
Highest Monthly Amt	\$412,145 Oct/Aug	\$460,303 Sept/July	\$479,438 June/Apr	\$525,156 Aug/June	\$552,835 Aug/June	\$672,406 Aug/June	\$515,569 May/Mar	\$53,582 Mar/Jan
Lowest Monthly Amt	\$324,058 Mar/Jan	\$313,820 May/March	\$333,146 May/March	\$328,944 Jan/Nov	\$370,028 Dec/Oct	\$346,135 Mar/Jan	\$399,718 Mar/Jan	(\$46,532) Feb/Dec

% Of Year Completed	41.7%
Estimated Year End	\$5,438,373

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

	Previous Month		\$ Change	% Change
	Apr-15	May-15		
State	\$28,618,458	\$29,756,283	\$1,137,825	4.0%
Dodge	469,683	515,569	45,886	9.8%