

**DODGE COUNTY JOINT FINANCE COMMITTEE AND HEALTH FACILITIES COMMITTEE**

July 12, 2016, 8:00 A.M.

FIRST FLOOR AUDITORIUM – ROOMS H and I

DODGE COUNTY ADMINISTRATION BUILDING, JUNEAU WI 53039

The meeting was called to order by Dodge County Finance Committee Chairman, Dave Frohling, at 8:00 a.m.

Members present from the Finance Committee: Benter, Frohling, Schaefer, and Uttke.

Member absent from the Finance Committee: None.

Members present from the Health Facilities Committee: Bischoff, Duchac, Schaefer, and Hilbert.

Members absent from the Health Facilities Committee: Derr.

Others present: County Board Chairman Russell Kottke; County Administrator Jim Mielke; Finance Director Julie Kolp; Deputy County Clerk Christine Kjornes; Dodge County Deputy Sheriff Scott Smith; Physical Facilities Assistant Director Phil McAleer; Clearview Administrator Jane Hooper; Clearview Director of Finance Bill Wiley; Land Information Director Joyce Fiacco; Information Technology Director Ruth Otto; Assistant Finance Director Eileen Lifke; Finance Senior Accountant Makenzie Drays; Dodge County Circuit Court Judge Steven G. Bauer; Fiscal Support Services Division Manager Ken Kamps; County Treasurer Patti Hilker; Clearview Assistant Living Supervisor Jessica Strean; Clearview Director of Nursing Ann Schulz; Clearview Household Specialist Heather Ninmann; Clearview Director of Environmental Services Jim Hill; Human Services and Health Division Manager Sheila Drays; Clearview Human Resource Specialist Angi Zilliox; Clearview Support Services Director Lori Kurutz; Clearview Unit Coordinator Jackie Kuhl; Clearview Director of Dietary Services Heather Hearley; Human Services and Health Division Manager Alyssa Schultz; Johnson Block & Company, Inc. Representatives Kevin Krynski, Brett Hofmeister, and Tara Bast.

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

Supervisor Frohling asked for a moment of silence in memory of Gerald Adelmeyer.

Frohling nominated Benter to replace Adelmeyer as committee secretary. No other nominations were received. Motion by Frohling, seconded by Schaefer to close nominations and cast a unanimous ballot electing Benter as secretary.

Motion by Schaefer, seconded by Benter to allow the chair to deviate from the agenda at his discretion. Motion carried.

Circuit Court Judge Steven G. Bauer provided an oral report to the Committees regarding psychiatric evaluation costs. Judge Bauer reported that \$80,000 was budgeted in 2016 for psychiatric evaluations, but annual expenditures are projected to be \$129,000 due to the increase in court cases that needed psychiatric evaluations, which results in an anticipated shortfall of \$58,000 in the 2016 budget. Judge Bauer further reported that with the assistance of Finance

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Director Julie Kolp, procedures for tracking outstanding bills is now in place. County Administrator Jim Mielke stated that the 2017 budget will include a \$140,000 budget line for psychiatric evaluations.

Supervisor Uttke arrived to the meeting at 8:10 a.m.

Johnson Block & Company, Inc. representatives Kevin Krysinski, Brett Hofmeister, and Tara Bast appeared before the Committees to present the Dodge County 2015 Financial Statements. Mr. Krysinski presented an overview of the Independent Auditor's Report which includes a report on Internal Control over Financial Statements, and Mr. Krysinski stated that a Compliance Report relating to Federal and State funding will be provided in the future. Areas highlighted included:

- Fund Financial Statements – Funds include General Fund, Capital Projects, Debt Service, Clearview, and Human Services.
- No qualifications on Financial Statement – unmodified.
- 2014 Material Weakness in Clearview accounts receivables has been resolved.
- 2015 Internal Control Finding in Human Services Client Billing – larger adjustment at end of year. Need to focus on the timeliness of billings.

Johnson Block & Company, Inc. representative Brett Hofmeister appeared before the Committees to present the Fund Financial Statements. Mr. Hofmeister provided an overview on the type of funds presented in the 2015 Financial Statements. Areas highlighted included:

- The General Fund had an end fund balance of \$27.4 million, an increase of \$100,000 from 2014.
- Debt Service had an end balance of \$0.
- Capital Projects had an end balance of \$0, and the remaining balance of \$239,000 was transferred to the General Fund.
- Health and Human Services had approximately a \$316,000 fund balance deficit, a result of accrual for compensated employee absences. This was a slight improvement from a \$425,000 fund balance deficit in 2014.
- The Highway Fund had an end balance of \$6.8 million, resulting from an increase in paving projects.
- Clearview had an end fund balance of \$3.2 million, a decrease of approximately \$145,000.

Mr. Hofmeister reported that Dodge County had a good financial stability as of December 31, 2015, and the County should continue to work on improving its risk assessment process, especially with the implementation of new software packages, which can affect risk assessment, and continue to improve documentation of internal controls.

Johnson Block & Company, Inc. representative Tara Bast appeared before the Committees to present additional Audit Procedures for the Human Services and Health Department. Areas highlighted included:

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- Decrease in budget overruns in 2015. Wages and benefits are the largest line items.
- There was an increase in expenditures from \$9,118,995 in 2014 to \$9,408,036 in 2015, but was under budget by 2%.
- Review of Credit Card Activity in Human Services – In 2015, ten (10) individuals at Human Services and Health Department had County credit cards. Ms. Bast stated that good procedures are in place for review of credit card purchases.
- Revenues and Expenditures were fairly stated, and Johnson Block & Company worked with Ms Kolp and Mr. Kamps to perform a large adjustment that was needed to reconcile receivables and payables due to outpatient services as of December 31, 2015.
- Recommendations were to continue to review balance sheet receivable and related payable accounts monthly, provide documentation to support account balances.
- Material weakness discovered in account reconciliation procedures.
- The billing software currently being used in Human Services has significant limitations and reporting features do not allow for accurate financial reporting. New billing software being implemented this fall.
- There was a processing backlog in the billing department which caused a delay in the recording of revenues and receivables, but Human Services is making strides in getting caught up.
- Observations were that Kronos is uploaded to the financial ledger in batches, which does not represent what the makeup of that amount truly is, but reports will be available in the future.

Dodge County Deputy Sheriff Scott Smith reported to the Committee that a request for a DVR server power supply is no longer needed. Mr. Smith further reported that the air conditioning compressor located in Pod J at the Dodge County Law Enforcement Center needed to be replaced, and that there are monies in the Jail Improvement fund to cover the cost of these repairs. Motion by Schaefer, seconded by Uttke to authorize the payment of the invoice to Kaul Refrigeration in the amount of \$8,734.90, for the replacement of the air conditioning compressor. Motion carried.

Mr. Smith provided a brief oral report to the Committee regarding an Intra-Department Fund Transfer request in the amount of \$2,500 to pay for the repairs to electronic controlled doors in the Justice Facility. Mr. Smith is requesting \$2,500 be transferred to BU 2022.5249.4 – Hardware Maintenance/Repair – from BU 2022.5819 – Capital Improvements. It was a consensus of the Committee members to authorize and direct the Finance Committee's Chairman to sign the Intra-Department Fund Transfer Form.

Fiscal Support Services Division Manager Ken Kamps provided an oral report to the Committee regarding Resolution 16-29 to abolish two (2) positions and create five (5) positions in the Human Services and Health Department. Mr. Kamps reported that the positions to be abolished are:

- One (1) vacant, funded, full-time, benefited position of *Human Services Supervisor – Administrative Support Services; and,*

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- One (1) filled, funded, full-time, benefited position of *Account Clerk II*.

Mr. Kamps further reported that the positions to be created are:

- One (1) new, full-time, benefited position of *Aging and Disability Resource Specialist I, II, or III*; and,
- One (1) new, full-time, benefited position of *Customer Service/Support Specialist*; and,
- One (1) new, full-time, benefited position of *Billing Specialist*; and,
- One (1) new, full-time, benefited position of *Administrative Secretary*; and,
- Increase One (1) filled, funded, 0.5 full-time equivalent (FTE), benefited position of *Customer Service/Support Specialist* to full-time (1.0 FTE).

Mr. Kamps reported that the newly created Aging and Disability Resource Specialist position will be funded using grant funds. The Fiscal Note Impact is \$26,499 Income, \$26,499 Expenditure, Net zero (0). It was the consensus of the Finance Committee to approve the Fiscal Note as presented and authorize and direct the Finance Committee's Chairman to sign the Fiscal Note and send the Resolution to the County Clerk.

Mr. Mielke provided an oral report to the Committee regarding Resolution 16-26 to abolish one (1) position and create (1) position in the Human Resources Department. Mr. Mielke reported that the position to be abolished is:

- One (1) vacant, funded, full-time, benefited position of *Human Resources Assistant II*.

Mr. Mielke further reported that the position to be created is:

- One (1) new, full-time, benefited position of *Insurance and Benefits Coordinator*.

The Fiscal Note sets forth a Fiscal Impact in the amount of \$16,500 on the adopted 2016 budget. It was a consensus of the Finance Committee to approve the Fiscal Note as presented and authorize and direct the Finance Committee's Chairman to sign the Fiscal Note and send the Resolution to the County Clerk.

Mr. Kamps provided an oral report to the Committee regarding a Resolution to appropriate unbudgeted revenue and expenditures in the 2016 Budget of the Human Services and Health Department. Mr. Kamps reported that Dodge County has a regionalized Comprehensive Community Services (CCS) program, therefore the State of Wisconsin reimburses Dodge County 100% of its expenses for CCS services. Mr. Kamps further reported that expenses and revenues of the CCS services were lower, therefore an amendment in the amount of \$245,000 for revenue and expenses is needed. The Fiscal Note sets forth a Fiscal Impact in the amount of \$245,000 increase in revenue, and \$245,000 increase in expenditures on the adopted 2016 budget. It was a consensus of the Finance Committee to approve the Fiscal Note as presented and authorize and direct the Finance Committee's Chairman to sign the Fiscal Note and send the Resolution to the County Clerk.

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Land Information Director Joyce Fiacco provided an oral report to the Committee regarding a Resolution to abolish one (1) position and create (1) position in the Land Resources and Parks Department. Ms. Fiacco reported that the position to be abolished is:

- One (1) full-time, filled, funded, benefited position of *Property Listing Specialist*, in the Land Information Division.

Ms. Fiacco further reported that the position to be created is:

- One (1) new, full-time, benefited position of *LIS Specialist (Land Information Systems Specialist)*, in the Land Information Division.

Ms. Fiacco reported that the job description for the LIS Specialist is being review by the Human Resources Department, the JDQ has been reviewed and the LIS Specialist position will be a Labor Grade 6. The Fiscal Note sets forth a Fiscal Impact in the amount of \$928.00 on the adopted 2016 budget. It was a consensus of the Finance Committee to approve the Fiscal Note as presented and authorize and direct the Finance Committee's Chairman to sign the Fiscal Note and send the Resolution to the County Clerk.

Finance Director Julie Kolp provided an oral report to the Committee regarding an out-of-state travel request for an employee in the Finance Department. Ms. Kolp reported that she is requesting out-of-state travel for Administrative Assistant Carrie Lagerman, to attend the KronosWorks 2016 Conference, to be held in Orlando, Florida. Ms. Kolp further reported that the conference cost is complimentary, but travelling costs are not covered. Motion by Uttke, seconded by Schaefer to approve the request for out-of-state travel for Administrative Assistant Carrie Lagerman. Motion carried.

Ms. Kolp provided an oral update to the Committee on the Enterprise Resource Planning (ERP) system. Ms. Kolp introduced GFOA Project Assistant Ross Winkelbauer to the Committee members. Ms. Kolp reported that the GFOA Steering Committee met on July 5, 2016, Tyler Technologies will provide another demo to members of the Steering Committee only and the Project Managers, and the Steering Committee had a discussion on creating a newsletter. Ms. Kolp further reported that GFOA will be here on July 18-19, 2016, and department interviews went well. Information Technology Director Ruth Otto stated that it was recommended by a Tyler Technologies customer to hire an outside Inventory Specialist, and she is in the process of researching the associated costs. Ms. Kolp reported that the next meeting of the GFOA Steering Committee will be on August 2, 2016.

Ms. Otto provided an oral report to the Committee regarding a contingency fund transfer request in the amount of \$15,000 for the purchase of OpenDNS. Ms. Otto reported that Dodge County has a substantial amount of security in place, but not when it comes to Ransomware, which can be installed on a computer without the user's awareness. Ms. Otto further reported that she has talked to Cisco, our current vendor of other security products, and Cisco highly recommended OpenDNS because this product predicts attacks before they occur by observing internet traffic and blocking hostile traffic and quarantining it if it is able to enter our County systems. Ms. Otto

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reported that the County has had a trial basis of OpenDNS, and have had no issues with Ransomware. Ms. Otto reported that there is \$6,791.28 in her budget, but the cost of OpenDNS is \$21,791.28, so she is requesting a contingency fund transfer in the amount of \$15,000 to purchase OpenDNS. Motion by Uttke, seconded by Benter to approve the contingency fund transfer in the amount of \$15,000 for the purchase of OpenDNS. Motion carried.

County Treasurer Patti Hilker provided a brief oral report regarding County Investments. Ms. Hilker reported that there has been little change in County Investments, but four (4) county investments were callable, so she will be re-investing them.

There was no discussion on the Dodge County Sales Tax Remittances.

Ms. Kolp provided a brief oral report to the Committee regarding an Unbudgeted/Excess Revenue Appropriation form and Intra-Department Fund Transfer form submitted by the Highway Department. Ms. Kolp reported that the Highway Department is requesting a \$43,684.16 budget adjustment due to the reimbursement by the Wisconsin Department of Transportation for accident repairs on State Highways that were completed by the Dodge County Highway Department. Ms. Kolp further reported that the Highway Department is also requesting that \$10,000 be transferred from Business Unit 3281 to Business Unit 3511 for Airport Runway repairs. It was a consensus of the Committee members to authorize and direct the Finance Committee's Chairman to sign the Unbudgeted/Excess Revenue Appropriation form and the Intra-Department Fund Transfer Form.

There was no discussions on Dodge County Vouchers \$10,000 or more.

County Administrator Jim Mielke provided an oral update to the Committee regarding the Preliminary 2017 Capital Projects. Mr. Mielke reported that anticipated projects were submitted by Department Heads, and the Draft 2017-2021 Capital Improvement Plan was prepared by Land Resources and Parks Senior Planner Nate Olson, and this draft will be provided to the County Board Supervisors at their July 19, 2016 meeting.

Supervisor Frohling reported that he attended a meeting on July 7, 2016 and there was discussions with State Representatives regarding transportation funding.

Mr. Mielke reported to the Committee that he has nothing to report on the County Sales Tax Municipal Sharing Proposal.

Mr. Mielke reported to the Committee that the External Audit Review Oversight Committee will meet on July 18, 2016.

Ms. Kolp provided a brief oral report to the Committee regarding an inquiry from the Milwaukee Journal Sentinel. Ms. Kolp reported that she received an email on June 17, 2016 from Jason Stein of the Milwaukee Journal Sentinel requesting some additional information on the 2014

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Financial Statement Report. Ms. Kolp further reported that this was not an open records request but she did respond to Mr. Stein's questions.

The next regular meeting is scheduled for Tuesday, August 9, 2016, at 8:00 a.m., in the Auditorium, located on the first floor of the Administration Building.

With no other business on the agenda, Chairman Frohling declared the meeting adjourned at 9:36 a.m.

Ed Benter,  
Secretary

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

**STEVEN G. BAUER, CIRCUIT JUDGE**  
**DODGE COUNTY CIRCUIT COURT, BRANCH FOUR**  
Dodge County Justice Facility  
210 West Center Street  
Juneau, Wisconsin 53039-1091  
920) 386-4050 FAX (920) 386-3587

Doreen Strebblow, RPR  
(920) 386-4049  
Court Reporter

Barbara N. Brandt  
(920) 386-4050  
Judicial Assistant

MEMORANDUM

To: Dodge County Board  
Julie Kolp, Finance Director  
James Mielke, County Administrator

From: Steven G. Bauer, Circuit Judge *SGB*

Date: July 29, 2016

Re: Budget Amendment – Courts- 03-307-5211.01 Psychiatric Evaluations

I have reviewed the six month expenditures for the psychiatric evaluations line item and believe that it is about \$60,000 too low. The amount budgeted was \$80,000. In 2015, the actual expenditures on this line item were \$129,152.50. In 2015, the budget was amended mid-year to cover this shortfall. I project that we will again be short. Total invoices through May were \$43,843. Accrued expenditures through June are \$69,165. The 12 month projected expenditures are \$138,330. Therefore, the projected shortfall at year-end is \$58,330. The shortfall is a result, over the last several years, of an increase in cases requiring psychiatric evaluations and an increase in the cost of the evaluations.

Court expenditures on psychiatric evaluations are the result of three different hearings. The most common and most expensive hearings are mental commitment hearings under Chapter 51 of the Wisconsin Statutes. Under Wisconsin Statute Sec. 51.20(9), after a probable cause hearing, the Court shall appoint two psychiatrists to evaluate the subject. Last year we had 174 cases, this year we are on track to do 188 cases. Another variable is the percentage of these cases going to a final hearing. I have no data for this variable. I project expenditures for these evaluations to be \$79,578 this year.

The second type of hearing that has increased this year is guardianships cases. If a guardianship is contested, under Wis. Stat. § 54.42(3) the Court shall appoint someone to do either a psychological exam or medical exam. It is projected that the number of people over the age of 65 in Wisconsin will increase by 40% over the next ten years, thereby increasing guardianships. In 2015, we did 50 adult guardianships. We are on track to do 58 this year. The Courts handled 28 juvenile guardianships in 2015 (many relating to addiction issues). This year we are estimating doing double this, or 56. I project that the expenditures for these evaluations to be \$32,700.

The last type of hearing that we pay psychiatrists for are not-guilty because of mental disease cases, and Chapter 980 sexually violent person cases. These expenditures are difficult for me to predict because we do not yet have good historical data on them. I project that the expenditures for these evaluations to be \$26,052.



RESOLUTION NO. \_\_\_\_\_

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

**WHEREAS**, the Dodge County Board of Supervisors adopted the 2016 Dodge County Budget on November 10, 2015; and,

**WHEREAS**, due to events which have taken place and circumstances which have changed since the Dodge County Board of Supervisors adopted the 2016 Dodge County Budget, it is now necessary to change the amounts of some of the various appropriations that were stated in the 2016 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 2016 Dodge County Budget at the time it was adopted:

1. In the Courts Department, as set forth in Exhibit "A", which has been attached hereto, and which includes a General Fund Transfer in the amount of \$60,000 from Business Unit 100.3429, Unassigned General Fund;

**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 2016 Dodge County Budget at the time it was adopted:

1. In the Courts Department, as set forth in Exhibit "A", which has been attached hereto, and which includes a General Fund Transfer in the amount of \$60,000 from Business Unit 100.3429, Unassigned General Fund;

All of which is respectfully submitted this 16<sup>th</sup> day of August, 2016.

**Dodge County Law Enforcement Committee:**

\_\_\_\_\_  
MaryAnn Miller

\_\_\_\_\_  
Dan Hilbert

\_\_\_\_\_  
Thomas Nickel

\_\_\_\_\_  
Larry Schraufnagel

\_\_\_\_\_  
Larry Bischoff

**FISCAL NOTE:**

Is the referenced expenditure included in the adopted 2016 Budget? \_\_\_\_\_ Yes or  X  No

Fiscal Impact on the adopted 2016 Budget: \$60,000.

Fiscal Impact reviewed by the Dodge County Finance Committee on \_\_\_\_\_, 2016.

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David Frohling, Chairman  
Dodge County Finance Committee



Dodge County, Wisconsin  
Finance Department  
General Fund Transfer Form

Date: August 16th, 2016

Department: Courts

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

**Description of Adjustment:**

Please see attached memo from Judge Steven G. Bauer

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Business Unit Number	Account Object Number	Subsidiary Number	Account Title	Amount
307	5211	03	Psychiatric Evaluations	\$60,000.00
100	3429		Unassigned General Fund	(\$60,000.00)

RESOLUTION NO. \_\_\_\_\_

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

**WHEREAS**, on November 10, 2015, the Dodge County Board of Supervisors adopted Resolution No. 15-59, wherein the Dodge County Board of Supervisors authorized and approved the purchase by the Dodge County Information Technology Committee and the Dodge County Law Enforcement Committee, from Spillman Technologies, Inc., 2465 Lake Park Blvd., Salt Lake City, Utah (Spillman Technologies, Inc.), of computer hardware, computer software, maintenance services, and support services, as set forth in a proposal from Spillman Technologies, Inc., dated September 14, 2015, at a total cost of \$1,059,287; and,

**WHEREAS**, Payment Terms of this purchase from Spillman Technologies, Inc., are zero percent financing, and a payment in the amount of \$150,000, due on October 1, 2016, and a payment in the amount of \$454,643, due on January 15, 2017, and a payment in the amount of \$454,644, due on January 15, 2018, and that after Dodge County has timely made these three installment payments, Dodge County will own the computer hardware and the computer software; and,

**WHEREAS**, on November 10, 2015, the Dodge County Board of Supervisors also adopted Resolution No. 15-58, the 2016 Dodge County Budget; and,

**WHEREAS**, when the Dodge County Board of Supervisors adopted the 2016 Dodge County Budget, on November 10, 2015, no funds were included in the 2016 Dodge County Budget for the Dodge County Sheriff's Office to timely pay, when due, the three installment payments to Spillman Technologies, Inc.; and,

**WHEREAS**, there are sales and use tax receipts accounted for in Business Unit 1491, Taxes, Taxes Interest and Penalty (Sales Tax), in the amount of \$1,059,287, available for transfer to Business Unit 2001, Sheriff Administration, Account No. .5818, Computer Equipment, and sufficient to timely, when due, pay the three installment payments to Spillman Technologies, Inc.; and,

**WHEREAS**, the Dodge County Law Enforcement Committee recommends to the Dodge County Board of Supervisors that the Dodge County Board of Supervisors:

1. Authorize and direct the Dodge County Finance Director to transfer the sum of \$1,059,287 from Business Unit 1491, Taxes, Taxes Interest and Penalty (Sales Tax), to Business Unit 2001, Sheriff Administration, Account No. .5818, Computer Equipment, to be used to timely pay, when due, the first installment payment to Spillman Technologies, Inc., in the amount of \$150,000, due on October 1, 2016, the second installment payment to Spillman Technologies, Inc., in the amount of \$454,643, due on January 15, 2017, and the third payment to Spillman Technologies, Inc., in the amount of \$454,644, due after go-live implementation of the system and not prior to January 15, 2018;

**SO, NOW, THEREFORE, BE IT RESOLVED**, that the Dodge County Board of Supervisors hereby:

1. Authorizes and directs the Dodge County Finance Director to transfer the sum of \$1,059,287 from Business Unit 1491, Taxes, Taxes Interest and Penalty (Sales Tax), to Business Unit 2001, Sheriff Administration, Account No. .5818, Computer Equipment, to be used to timely pay, when due, the first installment payment to Spillman Technologies, Inc., in the amount of \$150,000, due on October 1, 2016, the second installment payment to Spillman Technologies, Inc., in the amount of \$454,643, due on January 15, 2017, and the third payment to Spillman Technologies, Inc., in the amount of \$454,644, due after go-live implementation of the system and not prior to January 15, 2018.

All of which is respectfully submitted this 16th day of August, 2016.

**Dodge County Law Enforcement Committee:**

\_\_\_\_\_  
MaryAnn Miller

\_\_\_\_\_  
Dan Hilbert

\_\_\_\_\_  
Thomas Nickel

\_\_\_\_\_  
Larry Schraufnagel

\_\_\_\_\_  
Larry Bischoff

**FISCAL NOTE:**

Is the referenced expenditure included in the adopted 2016 Budget? \_\_\_\_\_ Yes or  X  No

Fiscal Impact on the adopted 2016 Budget:  
\$1,059,287

Fiscal Impact reviewed by the Dodge County Finance Committee on August 9, 2016.

\_\_\_\_\_  
David Frohling, Chairman  
Dodge County Finance Committee

RESOLUTION NO. \_\_\_\_\_

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

**WHEREAS**, the Dodge County Health Facilities Committee (Committee) has considered the repair needs of the Clearview Building and has determined that it is necessary to remove and replace approximately 18,000 square feet of defective Certaineed brand fiber cement lap siding that was installed on the Clearview Building in January of 2011, as part of the construction of the Clearview Building (Clearview Building siding removal and replacement project); and,

**WHEREAS**, the Committee has solicited and received bids for the Clearview Building siding removal and replacement project; and,

**WHEREAS**, the Committee received the following bids:

<u>BIDDER</u>	<u>BID AMOUNT</u>
	\$
	\$
	\$
	\$ ; and,

**WHEREAS**, the lowest responsive bid for the Clearview Building siding removal and replacement project was submitted by \_\_\_\_\_, in the amount of \$ \_\_\_\_\_; and,

**WHEREAS**, the budget for the Clearview Building siding removal and replacement project is set forth below:

- Base Contract \$ \_\_\_\_\_
- Fees and Expenses for Consultant \$ \_\_\_\_\_
- Project Contingency \$ \_\_\_\_\_  
(\_\_\_\_\_ percent of the sum of the above-listed items) \$ \_\_\_\_\_
- **TOTAL PROJECT BUDGET** \$ \_\_\_\_\_

**WHEREAS**, funds in the amount of \$436,000 for the Clearview Building siding removal and replacement project were included in the 2016 Clearview Budget in Business Unit 4591, Capital/Debt Appropriations, Account No. .5822, Buildings; and,

**WHEREAS**, Clearview submitted a *Certainteed Fiber Cement Siding Class Action Settlement Claim Form* in conjunction with a class action lawsuit regarding the Certainteed brand of fiber cement lap siding, and, at this time, it is unknown when a determination will be made regarding Dodge County's standing in the class action lawsuit and the payment of Dodge County's claim for money damages; and,

**WHEREAS**, the Committee recommends that the Dodge County Board of Supervisors:

1. Authorize and direct the Committee to proceed forthwith to take all actions necessary to undertake and complete the Clearview Building siding removal and replacement project;
2. Approve and accept the bid from \_\_\_\_\_, as set forth above;

**SO, NOW, THEREFORE, BE IT RESOLVED**, that the Dodge County Board of Supervisors hereby:

1. Authorizes and directs the Health Facilities Committee to proceed forthwith to take all actions necessary to undertake and complete the removal and replacement of approximately 18,000 square feet of defective Certainteed brand fiber cement lap siding that was installed on the Clearview Building in January of 2011, as part of the construction of the Clearview Building (Clearview Building siding removal and replacement project); and,
2. Approves and accepts the bid for the completion of the Clearview Building siding removal and replacement project, which was submitted by \_\_\_\_\_, in the amount of \$ \_\_\_\_\_; and,

**BE IT FINALLY RESOLVED**, that upon presentation to the Dodge County Clerk of invoices properly approved by the Clearview Administrator in a total amount not to exceed \$ \_\_\_\_\_, representing the costs of completion of the Clearview Building siding removal and replacement project by \_\_\_\_\_, the County Clerk is authorized to issue orders upon the Dodge County Treasurer for payment of such invoices and that funds for payment of such invoices shall be taken from Business Unit 4591, Capital/Debt Appropriations, Account No. .5822, Buildings.

All of which is respectfully submitted this 16th day of August, 2016.

**Dodge County Health Facilities Committee:**

\_\_\_\_\_  
Larry Bischoff

\_\_\_\_\_  
Jeffry Duchac

\_\_\_\_\_  
Thomas J. Schaefer

\_\_\_\_\_  
Dan Hilbert

\_\_\_\_\_  
Lisa Derr

**FISCAL NOTE:**

Is the referenced expenditure included in the adopted 2016 Budget? \_\_\_\_ Yes or \_\_\_\_ No

Fiscal Impact on the adopted 2016 Budget:

\$ \_\_\_\_\_

Fiscal Impact reviewed by the Dodge County Finance Committee on \_\_\_\_\_, 2016.

\_\_\_\_\_  
David Frohling, Chairman  
Dodge County Finance Committee



Material Weakness

**Clinical Services Billing and Receivables – Human Services**

**Criteria:** Management is responsible for establishing and maintaining internal controls, including monitoring, and for the fair presentation in the financial statements of financial position, results of operations, and cash flows, including the notes to financial statements, in conformity with U.S. generally accepted accounting principles. In order to ensure the financial statements are fairly stated, reconciliation procedures and controls should be in place to ensure the following:

- A proper system of written procedures and internal controls over significant transaction processes should be established.
- Timely data entry and reporting of billings, collections and outstanding receivables.
- Documented reconciliations of receivables and aging reports between the billing software and the County's general ledger.
- An analysis of bad debts and the need for an allowance for doubtful accounts has been reviewed for reasonableness.
- Revenue recognition is assessed and adjusted if necessary.

**Condition:** During the audit we noted various deficiencies and weaknesses in the internal controls and financial reporting over the billing and collections of the Human Services Clinical Services. The following weaknesses were noted:

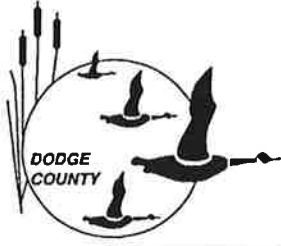
- The County's billing software is limited in its ability to provide relevant financial data and reports.
- Time consuming manual processes are required to generate useful financial data.
- The County's billing system is not integrated with the County's financial general ledger. This requires regular journal entries be made limits the likelihood that the billing system and general ledger are in agreement on a continuous basis.
- The billing, collection and data entry department was significantly behind in recording revenues and receivables, which resulted in delayed recording of revenues and receivables as well as delays in accrual financial reporting.

**Effect:** The accuracy of financial information may not be reliable. Adjustments were proposed to adjust recognition of revenues.

**Recommendation:** We recommend the county commit time and resources to understanding the deficiencies, catching up on billing and collection data entry and developing standard procedures to ensure that accounts are reconciled, proper cutoff is established and that the financial information that ultimately gets reported is accurate based on creditable documentation.

**County's Response:**

- Management agrees with the recommendation and the Human Services and Health Department (HSHD) will commit additional time and resources to the Clinical Services Billing and Receivables process to reduce the backlog of billing and collections. HSHD is in the process of implementing a new software system call MyEvolve (scheduled go live date is 9/1/16) to gain efficiencies and accuracy in billing, reporting and general ledger postings. A reconciliation process is being developed to ensure that the summation of the individual client receivable accounts in the MyEvolve billing system equal the receivable entry made in the County's financial general ledger. The reconciliation process will be a written procedure that is fully documented and understood. This reconciliation will be performed on a monthly basis and implemented with appropriate supervisory review process. Any discrepancies will be noted and documented to ensure prompt action is taken to correct the imbalance. The reconciliation process will also include an analysis of bad debts and the need for an allowance for doubtful accounts. Appropriate financial staff will monitor the activities being performed is executed competently and accurately



## Dodge County Maintenance Dept.

Physical Facilities  
127 E. Oak Street  
Juneau, WI 53039-1329  
(920) 386-3665 FAX: (920) 386-3264

Russ Freber  
Director

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**DATE:** July 29, 2016

**TO:** David Frohling, Chairman  
Dodge County Finance Committee

**From:** Russell L. Freber, Director  
Physical Facilities Maintenance

**RE:** Jail Improvement Funds

The Dodge County Building Committee has made a motion to recommend to the Finance Committee to use Jail Improvement Funds for the purchase of (3) Bun Pan Rack Alto Shaam Model No. 5017976 in the amount of \$ 1,431.55 each for a total of \$ 4,294.65. There are funds in Business Unit 1326 to cover these costs. They have also recommend to pay the invoice to Boelter LLC in the amount of **\$4,294.65** when such invoice is received.

If you have any questions or concerns, please feel free to contact me.

cc: Julie Kolp, Finance Director

# Quote

05/06/2016

**Project:**  
Dodge County

**From:**  
Boelter, LLC  
Paul Tomkowiak  
4200 N. Port Washington Road  
Glendale, WI 53212-1032  
(414)967-4348 (Contact)

Job Reference Number: 10548

Item	Qty	Description	Sell	Sell Total
2	3 ea	<b>PAN RACK, BUN</b> Alto-Shaam Model No. 5017976 Roll-In Pan Cart, 20 shelf pan trolley, 2-9/16" vertical spacing, fits 20-20E, 20-20G, 20-20MW and QC2-100, stainless steel construction, (4) casters (2 locking)	\$1,431.55	\$4,294.65
			<b>Total</b>	<b>\$4,294.65</b>



Acceptance: \_\_\_\_\_ Date: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Project Grand Total: \$4,294.65

# Dodge County, Wisconsin County Sales Tax Remittances

7/22/2016

Remittance Period	Collection Period	2010 Remittance	2011 Remittance	2012 Remittance	2013 Remittance	2014 Remittance	2015 Remittance	2016 Remittance	Previous Year	
									\$ Change	% Change
Jan	Nov	\$374,923	\$376,228	\$328,944	\$395,130	\$486,170	\$461,907	<b>\$512,301</b>	\$50,394	10.9%
Feb	Dec	328,040	410,423	491,041	464,668	465,644	419,112	<b>440,663</b>	\$21,552	5.1%
Mar	Jan	343,455	351,889	334,316	378,875	346,135	399,718	<b>414,299</b>	\$14,582	3.6%
Apr	Feb	344,008	347,948	376,618	380,068	433,718	469,683	<b>321,749</b>	(\$147,935)	-31.5%
May	Mar	313,820	333,146	470,113	481,241	534,851	515,569	<b>407,852</b>	(\$107,717)	-20.9%
Jun	Apr	412,100	479,438	459,467	399,631	422,574	407,861	<b>638,989</b>	231,127	56.7%
Jul	May	430,212	412,277	339,517	510,392	589,725	524,613	<b>578,159</b>	53,547	10.2%
Aug	Jun	367,346	410,118	525,156	552,835	672,406	500,849			
Sep	Jul	460,303	443,711	402,754	413,028	461,485	486,051			
Oct	Aug	437,649	421,047	457,675	505,310	565,940	580,603			
Nov	Sep	386,048	466,361	502,994	458,782	490,439	417,286			
Dec	Oct	418,154	442,259	387,671	370,028	484,997	548,922			
		<b>\$4,616,056</b>	<b>\$4,894,845</b>	<b>\$5,076,266</b>	<b>\$5,309,989</b>	<b>\$5,954,084</b>	<b>\$5,732,174</b>	<b>\$3,314,013</b>	<b>\$115,550</b>	
Monthly Average		384,671	407,904	423,022	442,499	496,174	477,681	<b>473,430</b>	16,507	
Highest Monthly Amt		\$460,303	\$479,438	\$525,156	\$552,835	\$672,406	\$580,603	<b>\$638,989</b>	\$231,127	
		Sept/July	June/Apr	Aug/June	Aug/June	Aug/June	Oct/Aug	<b>June/April</b>	June/April	
Lowest Monthly Amt		\$313,820	\$333,146	\$328,944	\$370,028	\$346,135	\$399,718	<b>\$321,749</b>	(\$147,935)	
		May/March	May/March	Jan/Nov	Dec/Oct	Mar/Jan	Mar/Jan	<b>Apr/Feb</b>	Apr/Feb	
% Of Year Completed								<b>58.3%</b>		
Estimated Year End								<b>\$5,681,165</b>		

2016 Budget	Monthly Budget	Previous Month	
		Jun-16	Jul-16
\$4,365,993	\$363,833		
		<b>State</b>	\$32,904,450
		<b>Dodge</b>	638,989
			\$31,593,999
			(\$1,310,452)
			-4.0%
			(\$60,829)
			-9.5%

**Apr/May - One time adjustment of \$152,100.20 due to amended tax returns**

DATE 07/27/2016

EQNNC802WI

NET NEW CONSTRUCTION 2016

COMUN CODE	MUNICIPALITY	2015 EQUALIZED VALUE	2016 NET NEW CONSTRUCTION	PERCENT
14002	TOWN OF ASHIPUN	242,114,000	1,904,900	0.79%
14004	TOWN OF BEAVER DAM	298,931,300	1,635,500	0.55%
14006	TOWN OF BURNETT	72,319,300	-1,400	0.00%
14008	TOWN OF CALAMUS	90,012,100	1,128,100	1.25%
14010	TOWN OF CHESTER	47,854,800	794,800	1.66%
14012	TOWN OF CLYMAN	68,579,500	763,400	1.11%
14014	TOWN OF ELBA	100,380,400	163,800	0.16%
14016	TOWN OF EMMET	119,732,500	650,000	0.54%
14018	TOWN OF FOX LAKE	213,845,000	1,304,800	0.61%
14020	TOWN OF HERMAN	101,167,800	573,800	0.57%
14022	TOWN OF HUBBARD	201,567,100	775,800	0.38%
14024	TOWN OF HUSTISFORD	139,244,800	320,000	0.23%
14026	TOWN OF LEBANON	122,842,200	1,587,900	1.29%
14028	TOWN OF LEROY	87,124,300	772,400	0.89%
14030	TOWN OF LOMIRA	127,935,300	1,428,900	1.12%
14032	TOWN OF LOWELL	102,896,800	737,700	0.72%
14034	TOWN OF OAK GROVE	100,240,200	298,500	0.30%
14036	TOWN OF PORTLAND	91,181,500	935,400	1.03%
14038	TOWN OF RUBICON	191,330,700	3,363,300	1.76%
14040	TOWN OF SHIELDS	51,206,800	698,600	1.36%
14042	TOWN OF THERESA	89,449,700	812,900	0.91%
14044	TOWN OF TRENTON	113,664,200	626,800	0.55%
14046	TOWN OF WESTFORD	132,584,000	800,400	0.60%
14048	TOWN OF WILLIAMSTOWN	77,914,900	238,500	0.31%
14106	VILLAGE OF BROWNSVILLE	69,758,200	514,000	0.74%
14111	VILLAGE OF CLYMAN	19,767,200	-31,100	-0.16%
14136	VILLAGE OF HUSTISFORD	68,838,800	37,900	0.06%
14141	VILLAGE OF IRON RIDGE	49,295,300	145,000	0.29%
14143	VILLAGE OF KEKOSKEE	9,290,800	0	0.00%
14146	VILLAGE OF LOMIRA	148,157,100	9,370,300	6.32%
14147	VILLAGE OF LOWELL	13,134,500	11,300	0.09%
14161	VILLAGE OF NEOSHO	35,816,000	164,000	0.46%
14176	VILLAGE OF RANDOLPH *	68,008,800	441,800	0.65%
14177	VILLAGE OF REESEVILLE	31,343,800	-833,900	-2.66%
14186	VILLAGE OF THERESA	55,049,700	693,100	1.26%
14206	CITY OF BEAVER DAM	1,041,828,500	11,756,500	1.13%
14211	CITY OF COLUMBUS *	0	0	0.00%
14226	CITY OF FOX LAKE	76,893,500	665,800	0.87%
14230	CITY OF HARTFORD *	0 * 54,559,800	170,900	0.31%
14236	CITY OF HORICON	209,222,500	3,398,700	1.62%
14241	CITY OF JUNEAU	32,984,798 * x 101,987,900	922,900	0.90%
14251	CITY OF MAYVILLE	0.92% 308,324,200	1,243,400	0.40%
14291	CITY OF WATERTOWN *	419,151,000	2,936,200	0.70%
14292	CITY OF WAUPUN *	303,460.14 * + 227,245,800	1,412,900	0.62%
14999	COUNTY OF DODGE	5,991,792,600	55,334,500	0.92%

Estimate

2016 Levy = 32,984,798

\* - other deductions may apply - Per Levy Limit Worksheet

\* Split districts are summed at the end of the report

\* 303,460



**Dodge County, Wisconsin**  
**Finance Department**  
**Intra-Department Fund Transfer Form**  
 Effective Date: January 01, 2016

Date: 7/11/16

Department: UW-Extension

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

**Description of Adjustment:**

In May, I was elected to represent the Department of Community Resource Development as the Academic Department Chair. There is a \$5,000 office expense reimbursement that comes along with this position. I am asking permission to accept the money in the UW-Extension BU 6801 to cover any expenses Dodge County may incur. My term is July 1, 2016 - June 30, 2017.

**Increase to Budget**

Business Unit Number	Account Object Number	Subsidiary Number	Account Title	Amount
6801	4726	683	Extension Service	\$5,000

**Decrease to Budget**

Business Unit Number	Account Object Number	Subsidiary Number	Account Title	Amount
6801	5399		Sundry Supplies	\$1,500
	5311		Postage	\$1,000
	5473	6816	UWEX Printing	\$2,500

Note the increases must balance with the decreases

Department Head Signature *W. Hoffmann* Date: 7-11-16

County Administrator Signature *James Michels* Date: 7/11/16

Committee of Jurisdiction Chairman Signature *Alan Bell* Date: 7/19/16

Finance Committee Chairman Signature \_\_\_\_\_ Date: \_\_\_\_\_



**Dodge County, Wisconsin  
Finance Department  
Intra-Department Fund Transfer Form**  
Effective Date: January 01, 2016

Date: 7/11/16

Department: UW-Extension

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

**Description of Adjustment:**

Do to an unanticipated increased in participation in the Child Care program we needed to purchase additional copies of the curriculum at a cost of \$2,000. We are asking for the money to come out of the existing fund balance in 6812.

**Increase to Budget**

Business Unit Number	Account Object Number	Subsidiary Number	Account Title	Amount
6812	5399	33	UW- Ed. Activity Child Care	\$2,000

**Decrease to Budget**

Business Unit Number	Account Object Number	Subsidiary Number	Account Title	Amount
6812	5399	33	UW-Ed. Activity Child Care	\$2,000

**Note the increases must balance with the decreases**

Department Head Signature *Jeff Hoffmann* Date: 7-11-16

County Administrator Signature *James Mielke* Date: 7/11/16

Committee of Jurisdiction Chairman Signature *Allen Bell* Date: 7/19/16

Finance Committee Chairman Signature \_\_\_\_\_ Date: \_\_\_\_\_

