

MEETING OF THE DODGE COUNTY FINANCE COMMITTEE

April 12, 2019, 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, Caine, Frohling, Guckenberger, and Schaefer.

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

Others present: Assistant Finance Director Eileen Lifke; County Administrator Jim Mielke; Deputy County Clerk Christine Kjornes; ERP Project Director Ross Winklbauer; Clearview Director of Financial Services Bill Wiley; Human Services Director Becky Bell; Fiscal Support Services Division Manager Monica Hooper; Dodge County Treasurer Patti Hilker; Information Technology Trainer Susie Mueller; Information Technology Director Justin Reynolds; Veteran Service Officer Andrew Miller; Physical Facilities Director Russ Freber; Dodge County Sheriff Dale Schmidt; Corporation Counsel Kimberly Nass; Human Resources Director Sarah Hinze; County Board Chairman Russell Kottke; County Board Supervisor Dennis Schmidt; and County Board Supervisor Kira Sheahan-Malloy.

The following Non-Committee Member County Board Supervisors requesting payment for attending the meeting: Kira Sheahan-Malloy.

There was no public comment.

Motion by Caine, seconded by Benter to approve the March 12, 2019 minutes as presented. Motion carried.

ERP Project Director Ross Winklbauer provided an update on the ERP Project. Mr. Winklbauer commented that his last day with Dodge County is May 1, 2019, and he thanked the Finance Committee and Dodge County for their support of the ERP Project. Mr. Winklbauer reported the following:

- The ERP project has recently lost three (3) key members, and the team now includes Project Co-Directors Information Technology Director Justin Reynolds, Veteran Service Officer Andrew Miller, and Information Technology Trainer Susie Mueller.
- There are ongoing discussions to determine if schedule adjustments need to be made.
- Phase 3 includes work orders, and the departments involved in Phase 3 are the Sheriff's Office, Physical Facilities, Human Services and Health Department, Clearview, and Land Resources and Parks Department. Phase 3 is scheduled to Go-Live on September 1, 2019.
- The scheduled Go-Live date for the Highway Department is January 1, 2020.
- Tyler Munis has never implemented a highway work order function.
- The Highway Department performs work on state roads, therefore state reports need to be developed. Mr. Mielke commented that work orders are key to billing and job costing.

Mr. Mielke provided an oral report to the Committee regarding a Resolution to Award the Courthouse Audio Visual Project to Conference Technologies, Inc., and Approve the Total Project Budget. The Resolution was presented to the Finance Committee for its review and approval. Mr. Mielke reported that seven (7) bids were opened on March 20, 2019, and the recommendation is to

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award the Courtroom Audio Visual Project to Conference Technologies, Inc., in the amount of \$669,075, which includes a 15% project contingency and owner direct purchases. Mr. Mielke further reported that the project budget of \$650,000, was set through the adoption of the 2019 Dodge County budget. He noted that at both the Information Technology Committee and the Judicial & Public Protection Committee meeting there were questions related to a potential reduction in the project contingency in order to have the project budget set within the adopted \$650,000.

The estimated completion date of the project is December 1, 2019. Supervisor Frohling ask for a motion to approve the Resolution and the Fiscal Note as presented. Motion by Schaefer, seconded by Caine. The Committee continued with a discussion regarding a possible amendment to the Resolution at the April 16, 2019 County Board meeting. Supervisor Guckenberger voiced his concerns regarding the use of sales tax to cover the additional costs. Mr. Mielke commented that the County Board sets the project budget, but all of the contingency may not be spent. After further discussion, the Committee approved the Resolution as presented, with anticipation that the total project cost will be amended at the April 16, 2019 County Board meeting, to \$650,000 with no Fiscal Impact. Motion carried. Ms. Nass will prepare a memo to the County Board, regarding an anticipated amendment to the Resolution, and it was a consensus of the Committee to have Ms. Nass update the Exhibit A to reflect an 11% Project Contingency, rather than a 15% Project Contingency.

Dodge County Sheriff Dale Schmidt provided an oral report to the Committee regarding a Resolution to Abolish the Position of *Detective* and Create the Position of *Sergeant*. The Resolution was presented to the Finance Committee for review and approval of the Fiscal Note only. Sheriff Schmidt reported that there is no fiscal impact, and a memo will be included in the County Board packet materials. Supervisor Guckenberger questioned why in the year 2018, the County Board approved an additional Detective position, but now the Sheriff's Office wants to eliminate a detective position. Sheriff Schmidt commented that Matrix President Richard Brady has reviewed the proposal and has offered a preliminary opinion regarding the proposal. He noted the Sergeant will be performing the same duties as a detective, and this change will not affect the number of cases that the Sheriff's Office handles. Motion by Caine, seconded by Schaefer to approve the Budget Impact in the amount of \$0, authorize and direct the Finance Committee's Chairman to sign the Fiscal Note, and forward the Resolution to the County Clerk. Motion carried 4-1. Guckenberger opposed.

There was no discussion on the Resolution to Abolish an Equipment Operator Position and Create a Building Maintenance Technician Position. Motion by Guckenberger, seconded by Benter to approve the Budget Impact in the amount of \$0, authorize and direct the Finance Committee's Chairman to sign the Fiscal Note, and forward the Resolution to the County Clerk. Motion carried.

Mr. Mielke provided an oral report to the Committee regarding a Resolution to Approve an Amendment to the *Partnership Agreement Between Dodge County, the Jefferson County Economic Development Consortium, and Glacial Heritage Development Partnership*. The Resolution was presented to the Finance Committee for review and approval of the Fiscal Note only. The Fiscal Note set forth a Budget Impact in the amount of \$24,961.75. Mr. Mielke reported that the Resolution increases the funding formula to \$1.50 per capita as of July 1, 2019. Mr. Mielke further reported that a joint housing study with Jefferson County, in the amount of \$25,000, was included in the adopted 2019 budget, but the housing study may not take place, therefore, there is the potential that the \$25,000 can be used to cover the fiscal impact of the Resolution. Motion by Caine, seconded by Benter. Supervisor Guckenberger voiced his concerns regarding the fiscal impact. After discussion,

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the Committee approved the Budget Impact as amended with No Fiscal Impact, authorized the Finance Committee's Chairman to sign the Fiscal Note, and forward the Resolution to the County Clerk. Motion carried 4-1. Guckenberger opposed. Supervisor Frohling commented that the Resolution will be updated with No Fiscal Impact, based on reallocation within the budget, and an explanation of this change will be provided at the April 16, 2019 County Board meeting.

Mr. Mielke provided an oral report to the Committee regarding the 2019 Budget Review. Mr. Mielke reported the following:

- Department Heads continue to monitor their budgets.
- The District Attorney's Office may have a potential need to adjust their 2019 budget.
- A monthly over-time hour's expense report is generated for the Sheriff's Office, as well as a monthly contracted bed count.
- A quarterly update has been generated for over-time hours at Clearview between 2018-2019.

Mr. Mielke provided an oral report to the Committee regarding the 2020 Budget Priorities. Mr. Mielke reported that following:

- The Capital Improvement Project document is in the process of being prepared, and Committees' are discussing potential future projects.
- The Human Resources Committee will be discussing a potential compensation benefit review, and the max cap for health insurance.

Veteran Service Officer Andrew Miller provided an Overview of the Veterans Service Office. Mr. Miller highlighted the following:

- There are 5,700 veterans in Dodge County.
- 1,876 Dodge County veterans are utilizing the VA healthcare system.
- \$15 million annually goes directly to Dodge County veterans in the form of disability or pension payments, and over \$37 million in total benefits comes to Dodge County per year from the federal government.
- Benefit Specialist Joseph "Benji" Terrell has been a great asset to the office.
- Dodge County has 30-50 ongoing cases, which is a standard amount in VA Offices.
- The amount of benefits received by Dodge County is increasing.
- Some outreach events Mr. Miller participates in: Attending Veteran Service Office meetings; Agnesian event benefits expo; visits correction facilities; and attendance at county fairs.
- Some future outreach goals: Working with Church Health Services; providing a monthly article in the Dodge County Pionier; Public Service Announcements; and training with funeral homes.

Physical Facilities Director Russ Freber provided an oral report to the Committee regarding the request to use Jail Improvement Funds for the replacement of a garbage disposal, located in the kitchen, at the Dodge County Detention Facility. Mr. Freber reported that the garbage disposal is original to the building, and it is cheaper to purchase a new unit. Motion by Schaefer, seconded by Caine to authorize the use of Jail Improvement Funds for the replacement of a garbage disposal, located in the kitchen, at the Dodge County Detention Facility, in the amount of \$2,544.00, and authorize the payment of vouchers. Motion carried.

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Physical Facilities Director Russ Freber provided an oral report to the Committee regarding the request to use Jail Improvement Funds for the replacement of door knobs in the Administration area, located in the Dodge County Detention Facility. Mr. Freber reported that the existing door knobs will be replaced with Access Control door knobs, to eliminate the need for keys to enter the building. Motion by Caine, seconded by Benter to authorize the use of Jail Improvement Funds for the replacement of door knobs with Access Control door knobs in the Administration area, located in the Dodge County Detention Facility, in the amount of \$2,869.01, and authorize the payment of vouchers. Motion carried.

Dodge County Treasurer Patti Hilker provided an oral report to the Committee regarding the Treasurer's Petty Cash Write Offs. Ms. Hiker reported that the write offs are due to the remaining outstanding checks at Landmark Credit Union, letters were sent, and the amount requesting to write off is \$227.11. Motion by Benter, seconded by Schaefer to authorize the Treasurer's Petty Cash write-offs in the amount of \$227.11. Motion carried.

Ms. Hilker provided an oral report to the Committee regarding the 2017-2018 check write offs. Ms. Hilker reported that all of the outstanding checks are in the general account at Landmark Credit Union, and the majority of the outstanding checks are from jurors that did not cash the checks. Motion by Guckenberger, seconded by Benter to authorize the 2017-2018 check write offs in the amount of \$3,008.45. Motion carried.

Mr. Mielke provided an oral report to the Committee regarding the Finance Director Recruitment. Mr. Mielke reported that he has contacted Baker Tilly in regards to the recruitment of the Finance Director. Some options being considered are temporary staffing to assist the Finance Department and the Highway Department; potential assistance with the recruitment of the Finance Director; and potential assistance with a leadership management profile. Mr. Mielke distributed to the Committee members the following two (2) documents entitled *Dodge County, Wisconsin, Preliminary Scope of Services, Finance Director Recruitment, April 11, 2019*; and *Dunn County, Wisconsin, Is Seeking a Chief Financial Director*. The Committee continued with a discussion on the possible options being considered. Mr. Mielke reported that Johnson and Block will be onsite the week of April 22, 2019 for field work related to the annual audit. Mielke noted that Johnson Block will assist with the submittal of Form A, which must be submitted by May 15, 2019. Mr. Mielke further reported that an outside firm will be used to prepare the Annual Cost Allocation Report. Mr. Mielke commented that there is ongoing discussions with staff in the Finance Department and Highway Department.

Mr. Mielke provided an oral report to the Committee regarding attendance at an Internal Controls Seminar to be held in Rockford, Illinois, on May 9, 2019. Mr. Mielke commented that his recommendation is to not send anyone to this conference. The Committee agreed with Mr. Mielke's recommendation.

Dodge County Treasurer Patti Hilker provided an oral report to the Committee regarding the Statement of the Dodge County Treasurer. Ms. Hilker reported that the Human Services and Health Department is still receiving direct deposits with Landmark Credit Union. She continues to keep the compensating balance in Landmark, so as to not be charged banking fees. She wires money from Landmark into US Bank at least twice a month. Ms. Hilker further reported that she is going to try to

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have Landmark post an auto memo to notify of the closing of the Landmark accounts. She is leaving the accounts at Landmark open for now.

Ms. Hilker reported that she continues to reinvest county excess funds.

The Committee reviewed the following Intra-Department Fund Transfer Requests. There were no discussions on the following requests:

- i. CARS Profile 570 – Human Services and Health Department
- ii. Contract with a Registered Land Surveyor – Land Resources and Parks Department
- iii. Inpatient Facility – Human Services and Health Department.

Supervisor Schaefer inquired about the Rawhide account listed on the Dodge County Vouchers \$10,000 and more Report. Ms. Monica Hooper commented that the Dodge County Human Services and Health Department has a contract with Rawhide.

Ms. Hilker will contact Ehlers to provide a presentation at the May 2019 Finance Committee meeting.

The next regular meeting is scheduled for May 14, 2019, 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 9:52 a.m.

Ed Benter,
Secretary

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

Dodge County

Summary of Post-Employment Benefit Valuation Study Addressing Liabilities as of December 31, 2017

Background & Certification

- Valuation performed by Key Benefit Concepts, LLC in accordance with new Government Accounting Standards Board (GASB) guidelines for Statements 74 and 75 as they pertain to Other Post-Employment Benefits (OPEB).
- The valuation is certified by Richard L. Yurkowitz, ASA, MAAA

OPEB GASB 74/75 Definitions

- Calculated liabilities based upon benefits earned by actives and retirees.
- Total OPEB Liability (TOL): Present value of benefits earned by actives and retirees up (prior) to the 12/31/2017 valuation date.
- Service Cost (SC): Present value of benefits earned in the valuation year (12/31/2017 to 12/31/2018).
- Net OPEB Liability (NOL): Portion of the AAL that has not been funded. (The County has not established a trust to fund its OPEBs. Thus, the NOL is equal to the County's TOL, which was \$3,113,491).

Actuarially Determined Contribution (ADC):

- Amount determined by this study as the County's annual target or recommended contribution, if funded via an irrevocable account (annual expense or County obligation). The ADC is comprised of the Service Cost plus an amortized portion of the NOL.

OPEB Benefit Factors

- Upon retirement and eligible for WRS benefits, eligible retirees (who were actively on the County's medical plan on the last day of employment) may choose to remain on the County's group medical plan provided they self-pay 100% of the premiums until age 65 or Medicare eligibility; whichever occurs first.
- *Implicit Rate Subsidy*: The difference between the value of the benefit and premium paid for coverage.
- Active employees eligible for a post-employment benefit and currently participating on the County's group medical plan were assumed to elect to continue coverage in retirement for the duration of their sick leave funds. In addition, 40% of active employees were assumed to self-pay their premiums to continue coverage upon exhaustion of their sick leave funds until reaching Medicare eligibility. The liability incurred on behalf of the above assumptions was calculated and included in this valuation.

- The valuation date and measurement date are December 31, 2017. This valuation is eligible for reporting periods ending December 31, 2018 and December 31, 2019, though the accompanying exhibits are only valid for the reporting period ending December 31, 2018.

Sick Leave Benefit

- Upon termination from the County, the retiree shall receive a payout of any unused sick leave at their existing rate of pay ranging from 20% of sick leave paid out for those with 5 years of service to 60% of sick leave paid out for those with 20 years of service.
- Upon retirement, the County will convert up to 120 days of unused accumulated sick leave into a post-employment health plan. The days are converted at 80% of their value and retirees are allowed to use the funds towards continued coverage on the County’s group health plan.
- According to GASB guidelines, when sick leave is converted into a dollar amount, the resulting monies are not considered – nor should they be accounted for – as an OPEB. Rather, the dollars resulting from the unused sick leave are considered termination payments and should be accounted for as a compensated absence under GASB Statement 16. The sick leave benefit was not valued nor was it included in this valuation.

Other Post Employment Liability		
1	Total OPEB Liability (TOL)	\$ 3,113,491
2	Fiduciary Net Position (FNP)	\$ 0
3	Net OPEB Liability (NOL)	\$ 3,113,491

* Discount rate used in 12-31-2017 valuation: 3.50% OPEB (no trust assets).

DODGE COUNTY, WISCONSIN
 REVENUE AND EXPENDITURE REPORT
 FOR DISTRICT ATTORNEY BUSINESS UNITS
 For the Three Months Ending March 31, 2019

DESCRIPTION	CURRENT ACTIVITY	Y-T-D ACTUALS	2018 MAR ACTUAL	ANNUAL BUDGET	UNEXPENDED BUDGET	PERCENT REAL/EXP	2018 YEAR END ACTUAL
00100 GENERAL FUND							
1601 DISTRICT ATTORNEY							
R REVENUE							
4511.161 Dist Atty Ser	3,474.42-	11,180.92-	6,884.33-	40,000-	28,819-	28.0	36,503.39-
4521.161 Fees & Costs	401.85-	859.43-	167.78-	5,000-	4,141-	17.2	3,910.18-
4542 Record Copying	933.75-	4,240.03-	5,687.99-	25,000-	20,760-	17.0	27,658.75-
4721.161 State Inmate	.00	.00	1,800.00-	9,000-	9,000-	.0	9,660.00-
4895.142 US Bank-Rebat	.00	.00	37.07-	200-	200-	.0	161.74-
R REVENUE	4,810.02-	16,280.38-	14,577.17-	79,200-	62,920-	20.6	77,894.06-
X EXPENSE							
5121 Wages-Permanent-Regula	27,479.37	87,629.25	82,312.27	390,607	302,978	22.4	317,782.08
5122 Wages-Permanent-Over-t	.00	.00	.00	1,113	1,113	.0	.00
5131 Non-Productive Pay	4,046.01	7,855.92	12,412.88	0	7,856-	.0	75,323.72
5141 Social Securitivity/Medic	2,286.84	6,925.59	6,726.97	29,990	23,064	23.1	27,935.91
5142 WI Retirement-Employer	2,064.90	6,254.26	5,939.46	25,658	19,404	24.4	24,718.69
5144 Hospital/Health Insura	6,835.38	33,106.21	27,008.77	115,236	82,130	28.7	112,477.64
5145 Life Insurance	7.19	21.57	20.29	91	69	23.7	82.10
5146 Worker's Compensation	37.50	113.60	109.29	466	352	24.4	441.21
5149 Dental Insurance	686.56	2,059.68	1,760.37	8,239	6,179	25.0	7,160.59
5216.031 Interpreter	.00	.00	.00	100	100	.0	140.00
5216.032 Transcripts	194.50	298.00	212.00	1,300	1,002	22.9	625.00
5219.161 Witness, Refe	7,115.55	10,898.55	5,425.00	9,500	1,399-	114.7	16,000.00
5219.162 State Employe	.00	.00	.00	2,500	2,500	.0	2,500.00
5225.112 Mobile Servic	25.65	78.87	81.95	480	401	16.4	317.82
5249 Computer Maint, Lic. &	40.87	40.87	130.00	130	89	31.4	260.00
5256 Printing Services	.00	.00	.00	2,000	2,000	.0	.00
5279.00 Shredding	221.41	296.50	202.68	850	554	34.9	826.45
5291.12 Certified Med	.00	40.00	.00	0	40-	.0	20.00
5291.15 Certified Jud	21.25	96.26	190.15	1,000	904	9.6	1,114.42
5292 Paper Serving Service	187.00	1,671.00	735.00	2,000	329	83.6	2,587.00
5311 Postage/Parcel Deliver	186.34	760.33	699.58	4,000	3,240	19.0	2,881.35
5312 Office Supls & Small E	1,440.20	3,473.86	3,000.01	6,700	3,226	51.9	9,440.12
5323 Books, Films, Tapes, Disk	146.79	749.20	137.88	750	1	99.9	931.54
5324 Membership Dues	.00	310.00	310.00	430	120	72.1	360.00
5325 Registration Fees & Tu	270.00	565.00	.00	1,500	935	37.7	1,065.00
5332 Automobile Allowance	.00	.00	.00	700	700	.0	965.26
5335 Meals	.00	.00	.00	300	300	.0	273.42
5336 Lodging	.00	128.03	.00	1,200	1,072	10.7	546.42
5413 Co. Flex Spending Allo	.00	.00	10.23	0	0	.0	40.92
5473 Co. Reproduction Servi	.00	.00	649.15	0	0	.0	2,372.56
5475 Co. Telephone Services	90.37	305.32	463.52	3,000	2,695	10.2	2,151.26
5818 Computer Equipment	.00	.00	.00	750	750	.0	492.80
X EXPENSE	53,383.68	163,677.87	148,537.45	610,590	446,912	26.8	611,833.28
1601 DISTRICT ATTORNEY	48,573.66	147,397.49	133,960.28	531,390	383,992	27.7	533,939.22
1612 VICTIM WITNESS PROGRAM							
R REVENUE							
4221.162 Victim Witnes	.00	.00	.00	70,000-	70,000-	.0	71,021.40-

DODGE COUNTY, WISCONSIN
 REVENUE AND EXPENDITURE REPCRT
 FOR DISTRICT ATTORNEY BUSINESS UNITS
 For the Three Months Ending March 31, 2019

DESCRIPTION	CURRENT ACTIVITY	Y-T-D ACTUALS	2018 MAR ACTUAL	ANNUAL BUDGET	UNEXPENDED BUDGET	PERCENT REAL/EXP	2018 YEAR END ACTUAL
00100 GENERAL FUND							
1612 VICTIM WITNESS PROGRAM							
R REVENUE	.00	.00	.00	70,000-	70,000-	.0	71,021.40-
X EXPENSE							
5121 Wages-Permanent-Regula	8,483.71	23,965.59	23,231.14	108,207	84,241	22.2	86,129.64
5131 Non-Productive Pay	97.16	2,143.24	2,647.26	0	2,143-	.0	16,551.43
5141 Social Security/Medica	621.36	1,889.55	1,891.64	8,284	6,394	22.8	7,554.82
5142 WI Retirement-Employer	562.03	1,710.09	1,733.84	7,088	5,378	24.1	6,855.61
5144 Hospital\Health Insura	1,791.62	7,557.15	6,006.27	23,922	16,365	31.6	24,247.00
5145 Life Insurance	4.75	14.25	13.20	59	45	24.2	54.44
5146 Worker's Compensation	10.18	30.90	30.91	129	98	24.0	121.80
5149 Dental Insurance	126.00	376.59	326.87	1,512	1,135	24.9	1,315.77
5192.01 Drug/Alcohol	.00	.00	.00	0	0	.0	94.00
5249 Computer Main, Lic. &	.52	.52	.00	0	1-	.0	.00
5256 Printing Services	.00	.00	.00	250	250	.0	.00
5311 Postage/Parcel Deliver	151.62	450.78	418.58	2,000	1,549	22.5	1,609.93
5312 Office Supls & Small E	.00	368.88	115.51	1,000	631	36.9	507.84
5324 Membership Dues	.00	70.00	70.00	70	0	100.0	70.00
5325 Registration Fees & Tu	.00	.00	.00	380	380	.0	.00
5332 Automobile Allowance	.00	.00	.00	300	300	.0	.00
5335 Meals	.00	.00	.00	75	75	.0	.00
5336 Lodging	.00	.00	.00	350	350	.0	.00
5473 Co. Reproduction Servi	.00	.00	11.02	0	0	.0	51.27
5475 Co.Telephone Services	39.39	112.06	142.07	1,000	888	11.2	702.95
X EXPENSE	11,888.34	38,689.60	36,638.31	154,626	115,935	25.0	145,866.50
1612 VICTIM WITNESS PROGRAM	11,888.34	38,689.60	36,638.31	84,626	45,935	45.7	74,845.10
00100 GENERAL FUND	60,462.00	186,087.09	170,598.59	616,016	429,927	30.2	608,784.32



May 14, 2019

Dodge County, WI PORTFOLIO REVIEW

OVERVIEW

This Portfolio Review is just one part of Ehlers Investment Partners commitment to Dodge County to provide strategic and valuable investment advice. In this review we will examine your investment objectives and your overall investment portfolio, strategy, structure and performance. The most current information Ehlers Investment Partners has indicates the County's **Investment Policy** was last reviewed and updated in August 2017. Ehlers Investment Partners recommends the County reviews the investment policy at least every 3 years. The policy states in section 9 that the Finance Committee will review the policy as needed, "but at least in every even numbered year". Ehlers Investment Partners does not have records to indicate the review was done in 2018 as described in the investment policy. In our review of the Investment Policy Ehlers Investment Partners does not recommend any revisions. As stated in the investment policy, the County's **investment objectives are safety, liquidity and yield**. Assets under management were nearly \$5.8MM at 4/30/19.

SAFETY

At 4/30/19 the portfolio consisted of 15.2% FDIC insured certificates of deposit, 9.4% U.S. treasury securities, 67.3% U.S. government sponsored enterprise securities, 6.4% highly rated municipal securities and 1.7% in cash deposited in FDIC insured money market accounts. This mix of FDIC insured certificates of deposit, U.S. government sponsored enterprise securities, U.S. treasury securities and highly rated municipal securities is an along with the third-party safekeeping arrangement offering Securities Investor Protection Corporation and supplemental coverage provided by London insurers, is an indication of the minimal credit risk (the risk the issuer will be unable to pay principal and interest when due), custodial risk (the risk that in the event of a financial institution failure, deposits and/or investments may not be returned) and high degree of safety in your investment portfolio in compliance with the safety objective outlined in your investment policy.

LIQUIDITY

The average weighted maturity of the portfolio at 4/30/19 is slightly more than 9 months. The average weighted maturity is an indication of liquidity risk (the risk a security may not be able to be liquidated for cash in a timely manner at an appropriate price) and market risk (the risk of a significant change in value related to changes in interest rates) features of your investment portfolio. Depending on the specific cash flow requirements of the County, Ehlers Investment Partners recommends a laddered maturity structure and strives to maintain an average weighted portfolio maturity not more than 3 years in order to minimize liquidity and market risk.

RETURN

At 4/30/19 the average weighted yield to maturity of the portfolio was 1.888%, net of fees. (The Average Weighted Yield to Maturity includes interest paid and interest accrued but not yet paid and does not include any unrealized gains/losses.) The investment policy does not indicate a benchmark other than to say “attempting to attain a market rate of return throughout budgetary cycles”. However, the Wisconsin LGIP returned, on average, 2.138% for the 12 months ended March 2019.

MARKET COMMENT

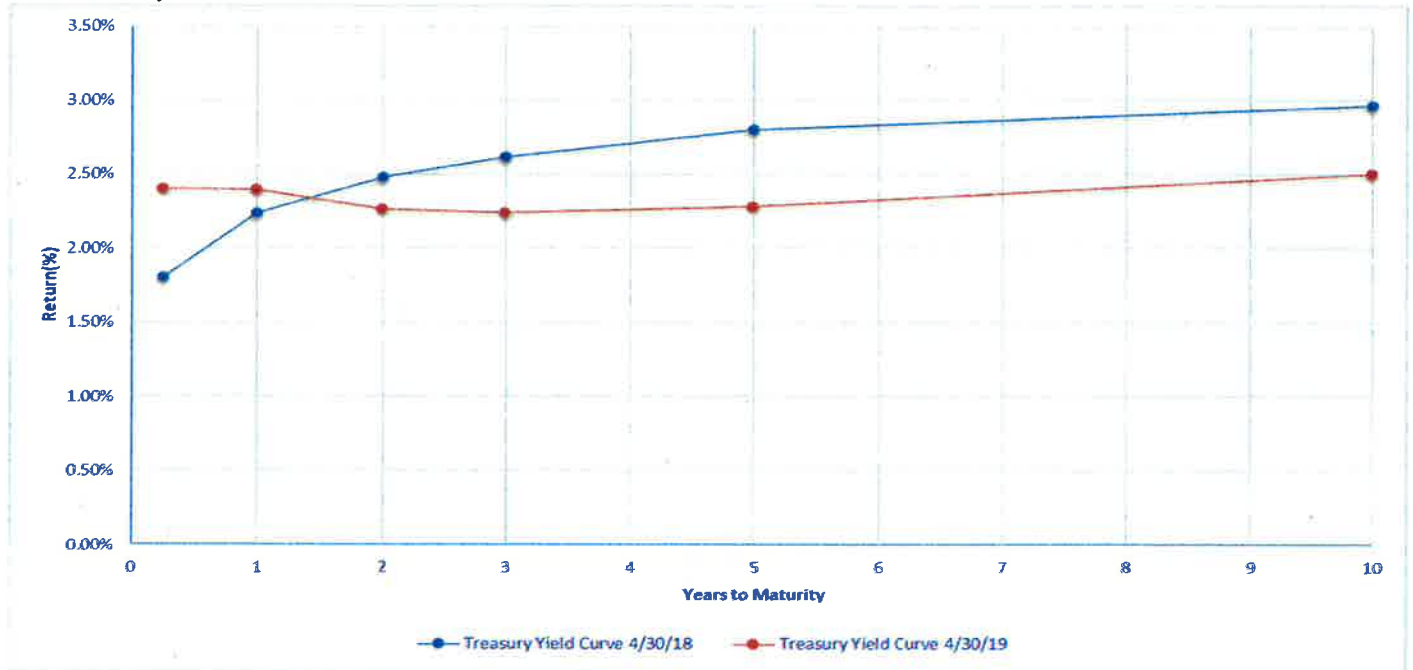
The past week saw the Treasury yield curve begin to slope slightly upward, as the spread between the 2-year and 10 year notes widened by four basis points to 24 bps while the 2 year to 30 year spread expanded by six basis points to 66 bps. Thanks to this expansion, the 2 year to 10-year spread is now at its widest level since late November while the 2 year to 30-year spread is at its widest level in eleven months. However, what is weighing on the bond market, the spread between the three-month bill yield and the 10-year note yield narrowed by two basis points to 10 bps. This spread has been identified as the most reliable recession predictor by researchers at the Federal Reserve Bank of San Francisco.

Despite the higher number of new jobs reported by the Labor Department on May 3, the last week saw a continued increase in expectations for a rate cut by the end of the year with the fed funds futures market now seeing a 52.5% implied probability of a cut in October. The implied probability of a rate cut in December increased to 63.3% from 55.7% one week ago while the implied probability of a rate cut in January 2020 increased to 68.2% from 61.5% during the previous week.

The Personal Consumption Expenditure (PCE) Price Index and the core PCE Price Index, which excludes food and energy, are both trending lower and both are the basis for why the Federal Reserve won't dare to raise interest rates. If anything, the trend in the PCE Price Index and the core PCE Price Index is daring the Federal Reserve to cut interest rates.

The Federal Reserve isn't going to cut the target range for the fed funds rate at the May FOMC meeting. Still, the minutes for the April 30-May 1 meeting will likely highlight growing concern among Fed members about the inflation trend, which is moving away from the 2.0% target. Market participants recognize that, which is another reason why the 10-yr note yield has been fading this year along with inflation rates.

U.S. Treasury Yield Curve 3 Months to 10 Years



Source – treasury.gov/resource-center

Ehlers Investment Partners does not believe in timing investments as interest rates fluctuate. With a comprehensive cash flow forecast as a guide Ehlers Investment Partners believes a laddered portfolio structure, with an average weighted maturity not to exceed 3 years, will meet or exceed all the investment objectives as outlined in the investment policy. Additionally, a laddered structure will allow for taking advantage of rising interest rates as maturing investments will be reinvested at higher rates and falling rates will not have a significant impact on overall portfolio performance.

The highly rated and FDIC insured securities, in addition to investments held with a third-party custodian in the County's name, adds a high degree of safety to the County's investments. The average weighted maturity of the County's portfolio is about two-thirds of what Ehlers Investment Partners recommends. With cash flow considerations in mind, the County could increase overall portfolio performance by increasing the average weighted maturity.



Dodge County

Portfolio Review

04/01/2019 - 04/30/2019

Dated: 05/06/2019

Compliance Overview

Status	Compliant
As of	04/30/2019

Reconciliation Status

Custody Reconciliation Status	Reconciled
Custody Last Reconciled For	05/03/2019
Trading System Last Reconciled For	03/18/2019

Cash and Fixed Income Summary

Risk Metric	Value
MMFund	98,256.26
Fixed Income	5,676,070.36
Duration	0.833
Convexity	-0.154
WAL	0.820
Years to Final Maturity	1.084
Years to Effective Maturity	0.819
Yield	2.454
Book Yield	1.888
Avg Credit Rating	AA/Aa2/AA

Balance Sheet

Field	Value
Book Value + Accrued	5,795,460.68
Net Unrealized Gain/Loss	-21,134.06
Market Value + Accrued	5,774,326.62

Performance Summary



Balance Sheet

Book Value + Accrued	5,795,460.69
Net Unrealized Gain/Loss	-21,134.06
Market Value + Accrued	5,774,326.62

Cash and Fixed Income Summary

Risk Metric	Value
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Years to Effective Maturity	0.819
Yield	2.454
Book Yield	1.888
Avg Credit Rating	AA/Aa2/AA

Issuer Concentration

Issuer	Ending % of Market Value + Accrued
Federal Home Loan Banks Office of Finance	22.463%
Farm Credit Banks Consolidated Systemwide Bonds and Discount Notes	18.016%
Federal National Mortgage Association, Inc.	17.617%
Other	14.746%
Treasury, United States Department of	9.406%
Federal Home Loan Mortgage Corporation	9.162%
Citibank (South Dakota), National Association	4.306%
UBS Bank USA	4.283%

100.000%

Footnotes: 1,2

Exposure - Asset Class



Chart calculated by: Market Value + Accrued

Exposure - Security Type

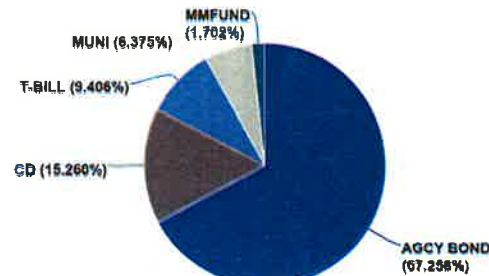


Chart calculated by: Ending Market Value + Accrued

Exposure - Sector

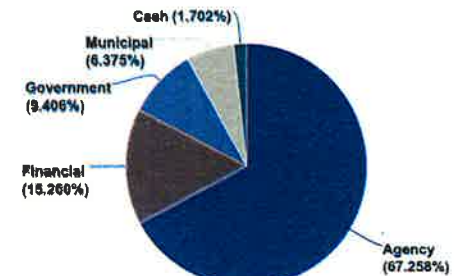
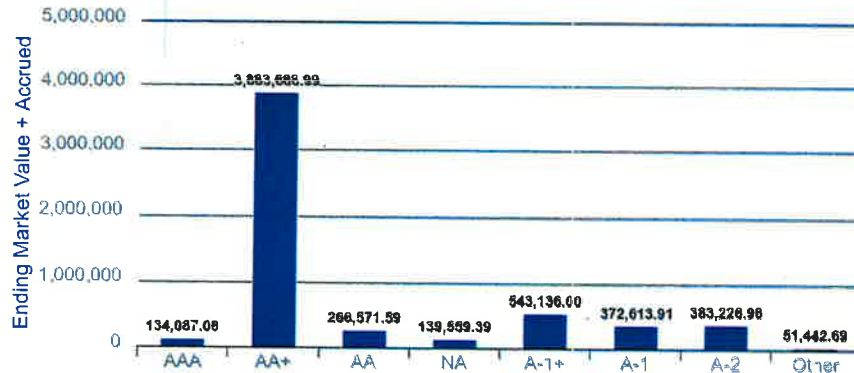


Chart calculated by: Ending Market Value + Accrued

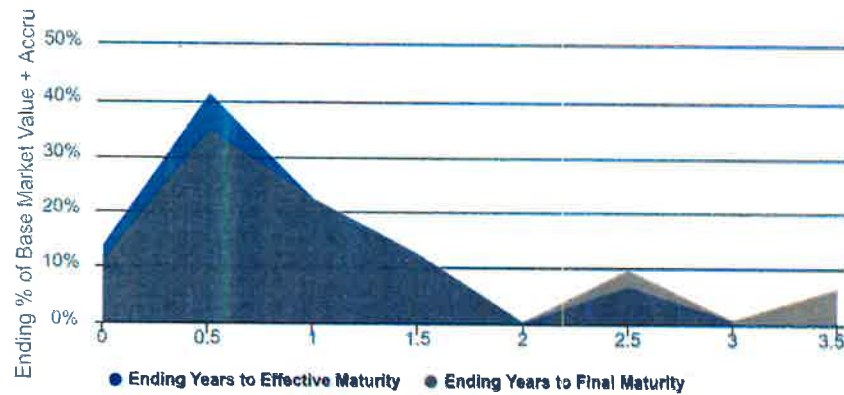
Exposure - Credit Rating



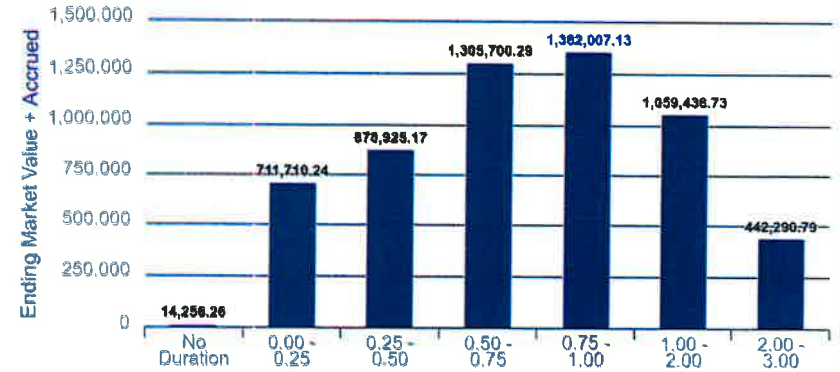
Credit Duration Heat Map

Rating	0 - 1	1 - 2	2 - 3	3 - 4	4 - 5	5 - 7	7 - 10	10 - 15	15 - 30
AAA	11.728%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
AA	83.527%	18.347%	0.891%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
A	6.321%	0.000%	8.789%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
BBB	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
BB	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
B	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
CCC	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
CC	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
C	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
NA	2.176%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%

Time to Maturity



Exposure - Duration



3 **Approval of Sale of Excess Highway Lands**
4 **CTH E – Town of Hustisford**
5

6 TO THE HONORABLE BOARD OF SUPERVISORS OF DODGE COUNTY, WISCONSIN,
7

8 **WHEREAS**, in 1963, Dodge County acquired lands for highway purposes in the Town of
9 Hustisford for the construction/realignment/reconstruction of CTH E; and,
10

11 **WHEREAS**, the Dodge County Highway Committee has evaluated the lands adjacent to CTH E
12 and has determined that approximately 0.187 acres described as follows is no longer needed for highway
13 purposes and has therefore deemed the land as excess highway lands:
14

15 Lands being part of the SW 1/4 of the SE 1/4 and part of the SE 1/4 of the SE 1/4 of Section
16 8, T.10N., R.16E., Town of Hustisford, Dodge County Wisconsin. This parcel more
17 particularly described as follows:

18 **COMMENCING** at the South 1/4 corner of Section 8, Town 10North, Range 16East in
19 the Town of Hustisford, Dodge County Wisconsin; thence S 89°47'17" E, 1234.80 feet
20 along the south line of the SE 1/4 of said Section; thence N 00°25'48" W, 409.35 feet to
21 the northerly line of lands described in Document # 1219525 also being the southerly right
22 of way line of C.T.H. E and the **POINT OF BEGINNING**; thence N 59°19'22" E, 114.60
23 feet along the northerly line of lands described in Document # 1219525 and the southerly
24 right of way line of C.T.H. E; thence N 47°19'49" E, 173.27 feet along the northerly line
25 of lands described in Document # 1219525 and the southerly right of way line of C.T.H.
26 E; thence N 42°04'40" E, 243.56 feet along the northerly line of lands described in
27 Document # 1219525 and the southerly right of way line of C.T.H. E; thence S 47°29'41"
28 W, 527.91 feet to the **POINT OF BEGINNING**.

29 ; and,
30

31 **WHEREAS**, an adjacent landowner, Alan D. Egelseer, dba Aldon Sub 1 LLC, has made an offer
32 to purchase the excess highway lands in the amount of six hundred dollars (\$600.00); and,
33

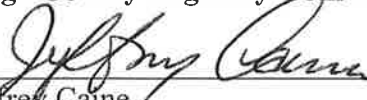
34 **WHEREAS**, the Highway Committee has considered the offer to purchase and recommends that
35 the Dodge County Board of Supervisors authorize the acceptance of the offer and subsequent sale of the
36 excess highway lands;
37

38 **SO, NOW, THEREFORE, BE IT RESOLVED**, by the Dodge County Board of Supervisors
39 that the offer made by Alan D. Egelseer, dba Aldon Sub 1 LLC, is hereby accepted; and;
40

41 **BE IT FINALLY RESOLVED**, that the Dodge County Board of Supervisors hereby authorize
42 the Dodge County Chairman and the Dodge County Clerk to execute a Quit Claim Deed to Alan D.
43 Egelseer, dba Aldon Sub 1 LLC, and deliver same to the buyers upon payment by them to Dodge
44 County in the amount of six hundred dollars (\$600.00).
45

All of which is respectfully submitted this 21st day of May, 2019.

Dodge County Highway Committee:



Jeffrey Caine



David Frohling



William Muche



Richard Fink



Jeff Berres

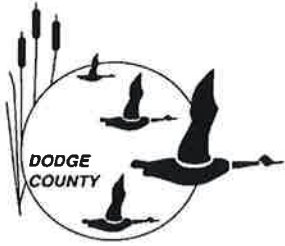
FISCAL NOTE:

The revenue/expenditure is contained in the current year budget: Yes No N/A.

Budget Impact: \$600.00. Finance Committee review date: May 14, 2019. Chair initials: _____

Vote Required: Majority of members present

Resolution Summary: Resolution approving the sale of excess highway lands, CTH E, Town of Hustisford.



Dodge County Maintenance Dept.

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

Russ Freber
Director

DATE: May 2, 2019

TO: David Frohling, Chairman
Dodge County Finance Committee

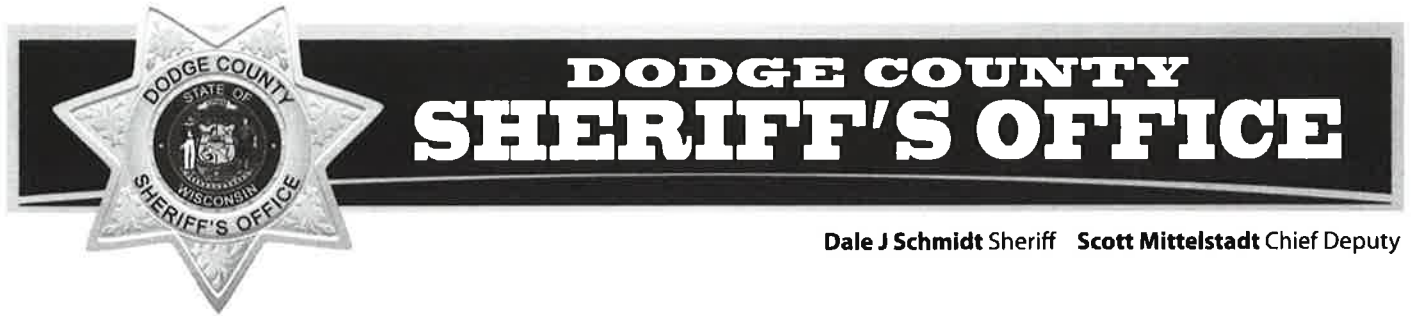
From: Russell L. Freber, Director
Physical Facilities Maintenance

RE: Jail Improvement Funds

The Dodge County Building Committee has made a motion to recommend to the Finance Committee to use Jail Improvement Funds to pay General Parts to furnish and install a new heat exchanger, 2 ignitor kits, 2 gaskets kits, and 2 fuses for the Alto Sham Oven. The estimate for the work is \$ 6,032.00. Should any other repairs be needed additional cost may be incurred. The equipment is located in the Dodge County Detention Facility. It also recommends payment of invoice to General parts when such invoice is received.

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

cc: Jim Mielke, Eileen Lifke



Dale J Schmidt Sheriff Scott Mittelstadt Chief Deputy

May 3, 2019

To: Members of the Dodge County Finance Committee

From: Scott Mittelstadt, Chief Deputy

RE: Use of FY2019 Budgeted Funds BU 1326_Jail Assessment

Dodge County Sheriff's Office, FY 2019, has budgeted for the purchase of 16 duress alarms (requesting 6), 20 buttons (requesting 20) and 2 pipes (requesting 1) for the Dodge County Detention Facility: using funds from BU 1326_Jail Assessment.

Duress alarms are issued to every employee at the start of their shift. They are used to alert staff if an emergency arises. We budget a set amount each year based on how often they wear out. We budgeted for 16 in 2019 (\$2,400). We are currently requesting 6. (\$846.60)

Buttons are mounted throughout the facility and work in conjunction with the pipes for electronically conducting checks throughout the facility. They do wear out also and we budgeted for 20 in 2019 (\$70.00). We are requesting all 20. (\$74.59)

Pipes are the device staff carry with them and touch to the buttons to record their various types of checks throughout the facility. We budgeted in 2019 for 2 (\$1,200), we are currently requesting 1 (\$595).

We will include the price quotes with our requisition and request authorization for payment of vouchers when they are received.

Thanks you,

Scott Mittelstadt

Encl: 1 Senstar, 2 Guard 1 quotes

Quoted To
 Dodge County Detention Facility
 216 West Center Street
 Juneau, Wisconsin
 United States
 Chad Riter
 critter@co.dodge.wi.us
 (920) 386-3206

Quote #: Q-10754-1
 Date: 4/18/2019
 Expiry: 7/17/2019
 Payment Terms: Net 30 Days OAC
 Shipping ARO: TBD at time of order
 INCO 2011: FOB Origin
 Currency: USD

PAS PPD

PART #	DESCRIPTION	QTY	UNIT PRICE	EXTENDED
02-200001-SMT3	Personal Alarm Transmitter - Push Button Activation includes 9 volt lithium battery and compartment tool - PAT/S * Note - pull-pin activation available upon request, consult factory for prices.	6	USD 141.10	USD 846.60
TOTAL:				USD 846.60

Duress alarms

Senstar Contact:
 Scott Hall
 shall@senstar.com
 +1 3177690577



Protecting lives and reputations

Quote Pending



You already have a saved quote.

What do you want to do? (Note: You can only have one active quote.)

- Process my quote. I'm ready to order.
- Replace or modify my quote. This will move the items from the quote into your shopping cart and delete your pending quote. You can create a new quote from the shopping cart page. The items currently in your shopping cart will be cleared.
- Delete my quote. After deleting your saved quote, you can create a new quote from the shopping cart page.
- Shop without changing my saved quote.

Ship to Address

Supervisor Chad Riter
 Dodge County Sheriff
 216 W Center St
 Juneau, Wisconsin 53039-1086
 United States
 Phone: 9203863206

Quote Summary

Quote Subtotal:	\$63.00
Shipping Charge:	\$11.59
WI Tax Exempt:	\$0.00
Quote Total:	\$74.59

To process your order, we need a tax exemption certificate. Please send a copy of your tax exemption certificate to WebOrders@guard1.com.

Shipping Method

UPS Ground

Quote Information

Description: Buttons

Quote Number: 80-000000-211186

Created on: 10/3/2016

buttons

Other Information

Quote Confirmation E-mail: criter@co.dodge.wi.us

Shopping Cart Items

Description	Item Price	Quantity	Item Total
	\$3.15	20	\$63.00



5mm Touch Memory
Button
PIPE-BUTTON-F5

Quote subtotal \$63.00



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PIPE-II-TKS

\$13.61 Shipping

pipe
lock, welfare, observation checks

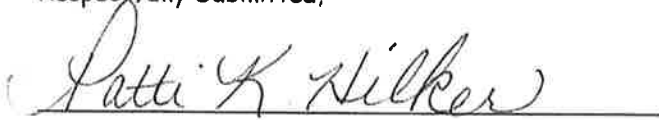
STATEMENT OF THE DODGE COUNTY TREASURER

February 28, 2019

Following is a condensed statement of cash received and disbursed
by Dodge County during the month of FEBRUARY 2019.

Balance JANUARY 31, 2019	\$2,011,280.55	
Receipts FEBRUARY 2019	\$13,561,581.43	
Investments Redeemed	\$5,015,000.00	
Cancelled Checks	\$9,877.29	
JE Bank credit IRS	\$90.00	
Interest "SWEEP" Account	\$21.08	
FEBRUARY J.E.	\$1,928,649.92	
Disbursements FEBRUARY 2019		\$9,880,507.28
Investments Purchased		\$9,000,000.00
Balance FEBRUARY 28, 2019		\$3,592,731.23
FEBRUARY J.E.		\$53,261.76
	<u>\$22,526,500.27</u>	<u>\$22,526,500.27</u>
Landmark Credit Union # 9001133707 (GENERAL FUND)		\$500,000.01
Landmark Credit Union # 9001133703 (SWEEP)		\$172,995.30
USBank #182381180666 (GENERAL FUND)		\$3,791,549.94
F&M UNION BANK CASH DEPOSIT 1/31/19		\$5,321.45
Month End Bank Balance		\$4,469,866.70
Less Outstanding Checks		\$877,135.47
Cash Balance FEBRUARY 2019		<u>\$3,592,731.23</u>

Respectfully Submitted,



Patti K. Hilker
Dodge County Treasurer

STATEMENT OF THE DODGE COUNTY TREASURER

March 31, 2019

Following is a condensed statement of cash received and disbursed by Dodge County during the month of MARCH 2019:

Balance FEBRUARY 28, 2019	\$3,592,731.23	
Receipts MARCH 2019	\$4,038,519.04	
Investments Redeemed	\$9,500,000.00	
Cancelled Checks	\$0.00	
JE Bank credit IRS	\$150.00	
Interest "SWEEP" Account	\$625.54	
MARCH J.E.	\$2,997,455.85	
Disbursements MARCH 2019		\$16,006,505.34
Investments Purchased		\$0.00
Balance MARCH 31, 2019		\$4,058,242.65
MARCH J.E.		\$64,733.67
	<u>\$20,129,481.66</u>	<u>\$20,129,481.66</u>

Landmark Credit Union # 9001133707 (GENERAL FUND)	\$500,000.01
Landmark Credit Union # 9001133703 (SWEEP)	\$322,309.96
USBank #182381180666 (GENERAL FUND)	\$24,849.37
F&M UNION BANK CASH DEPOSIT 3/31/19	\$6,826.45
USBANK #255803343698 (SWEEP)	\$4,130,232.28

	\$4,984,218.07
Less Outstanding Checks	\$925,975.42
	<hr/>
Cash Balance MARCH 2019	\$4,058,242.65

Respectfully Submitted,



Patti K. Hilker
Dodge County Treasurer

**DODGE COUNTY, WISCONSIN
COUNTY INVESTMENTS**

APRIL 2019

INVESTMENT TYPE	BALANCE BEFORE	% INVESTED	AVG. YIELD RATE	2019			BALANCE AFTER	% INVESTED
	INVESTING			AMOUNT INVESTING	AMOUNT SOLD	AVG. YIELD RATE	INVESTING	
CERTIFICATES OF DEPOSITS	\$0.00	0.0%	0.000%	\$0.00	\$0.00	0.000%	\$0.00	0.0%
STATE INVEST. POOL RAILROAD	\$449,813.79	0.8%	2.470%	\$200,945.13	\$0.00	2.470%	\$650,758.92	1.2%
STATE INVEST. POOL GENERAL	\$16,901,017.31	29.0%	2.470%	\$1,023,863.30	\$4,850,000.00	2.470%	\$13,074,880.61	24.0%
STATE INVEST. POOL HSN PROJECT	\$0.00	0.0%	0.000%	\$0.00	\$0.00	0.000%	\$0.00	0.0%
EHLERS -GENERAL FUNDS	\$5,738,046.32	9.8%	2.043%	\$22,112.84	\$0.00	2.043%	\$5,760,159.16	10.6%
EHLERS -TREASURY ACCT	\$0.00	0.0%	0.000%	\$0.00	\$0.00	0.000%	\$0.00	0.0%
MISC TREAS INVESTED	\$9,697,915.49	16.6%	2.342%	\$713,945.27	\$5,067.67	2.342%	\$10,406,793.09	19.1%
LANDMARK CREDIT UNION GEN FUND INVESTMENTS	\$2,939,122.15	5.0%	0.000%	\$90,476.25	\$754,617.50	0.000%	\$2,274,980.90	4.2%
WELLS FARGO INVESTMENTS	\$1,252,495.96	2.2%	2.585%	\$7,597.76	\$0.00	2.585%	\$1,260,093.72	2.3%
4-H LEADERS ASSOCIATION NOTE	\$0.00	0.00%	0.000%	\$0.00	\$0.00	0.000%	\$0.00	0.0%
DODGE CTY DRAINAGE BOARD UNSECURED LOAN	\$0.00	0.00%	3.500%	\$0.00	\$0.00	3.500%	\$0.00	0.0%
FIXED INCOME CUSTODY (DANA)	\$17,238,729.25	29.6%	3.832%	\$44,442.89	\$221,464.50	3.832%	\$17,061,707.64	31.3%
INFORMATION TECHNOLOGY - INTERNAL BORROWING	\$1,285,000.00	2.2%	1.900%	\$0.00	\$0.00		\$1,285,000.00	2.4%
NEOSHO SHOP - INTERNAL BORROWING	\$593,091.00	1.0%	1.000%	\$0.00	\$0.00	1.000%	\$593,091.00	1.1%
PIPE PROJECT - INTERNAL BORROWING	\$2,160,000.00	3.7%	1.600%	\$0.00	\$0.00	1.600%	\$2,160,000.00	4.0%
	<u>\$58,255,231.27</u>	<u>100.0%</u>		<u>\$2,103,383.44</u>	<u>\$5,831,149.67</u>		<u>\$54,527,465.04</u>	<u>100.0%</u>

April Yield Rates		
	2019	2018
CD	N/A	0.650%
State Pool / EWCRC	2.470%	1.730%
Fixed Income (DANA)	3.832%	3.100%
Misc Treas Invested	2.342%	N/A
Wells Fargo Investments	2.585%	1.630%
Ehlers-General Funds	2.043%	0.230%
Information Tech-Internal	1.900%	N/A
Pipe Project-Internal	1.600%	1.600%
Neosho Shop-Internal	1.000%	1.000%

INVESTED BY:

DATE

PATTI K. HILKER, DODGE COUNTY TREASURER

INVESTMENTS AUTHORIZED BY:

DATE

DAVID FROHLING
FINANCE COMM. CHAIRMAN

**Dodge County, Wisconsin
County Sales and Use Tax Revenue**

Remittance Period	Collection Period	2013 Remittance	2014 Remittance	2015 Remittance	2016 Remittance	2017 Remittance	2018 Remittance	2019 Remittance	Previous Year	
									\$ Change	% Change
Jan	Nov	\$395,130	\$486,170	\$461,907	\$512,301	\$429,376	\$392,621	\$579,474	\$186,853	47.6%
Feb	Dec	464,668	465,644	419,112	440,663	686,238	720,097	600,995	(\$119,102)	-16.5%
Mar	Jan	378,875	346,135	399,718	414,299	497,670	453,560	456,212	2,651	0.6%
Apr	Feb	380,068	433,718	469,683	321,749	396,375	401,653	431,567	29,914	7.4%
May	Mar	481,241	534,851	515,569	407,852	522,150	625,667			
Jun	Apr	399,631	422,574	407,861	638,989	587,195	635,147			
Jul	May	510,392	589,725	524,613	578,159	470,957	545,288			
Aug	Jun	552,835	672,406	500,849	510,100	717,294	745,510			
Sep	Jul	413,028	461,485	486,051	531,127	622,065	491,180			
Oct	Aug	505,310	565,940	580,603	522,952	524,810	606,792			
Nov	Sep	458,782	490,439	417,286	545,035	648,274	698,710			
Dec	Oct	370,028	484,997	548,922	484,606	518,044	530,674			
		\$5,309,989	\$5,954,084	\$5,732,174	\$5,907,833	\$6,620,448	\$6,846,899	\$2,068,247	\$100,316	
Monthly Average		\$442,499	\$496,174	\$477,681	\$492,319	\$551,704	\$570,575	\$517,062	\$25,079	
Highest Monthly Amt		\$552,835 Aug/June	\$672,406 Aug/June	\$580,603 Oct/Aug	\$638,989 June/April	\$717,294 Aug/June	\$745,510 Aug/June	\$600,995 Feb/Dec	\$186,853 Jan/Nov	
Lowest Monthly Amt		\$370,028 Dec/Oct	\$346,135 Mar/Jan	\$399,718 Mar/Jan	\$321,749 Apr/Feb	\$396,375 Apr/Feb	\$392,621 Jan/Nov	\$431,567 Apr/Feb	(\$119,102) Feb/Dec	
								% Of Year Completed	33.3%	
								Estimated Year End	\$6,204,740	

2019 Budget	Monthly Budget
\$4,518,090	\$376,508

	Previous Month		\$ Change	% Change
	Mar-19	Apr-19		
State	\$29,590,234	\$27,108,068	(\$2,482,165)	-8.4%
Dodge	453,560	431,567	(21,994)	-4.8%



**Dodge County, Wisconsin
Finance Department
Unbudgeted/Excess Revenue Appropriation
Revenue and Expenditure Adjustment Form**

Doc = BX
Ledger = BA

Effective January 1st, 2016

Date: April 4, 2019

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

Department: Human Services & Health Department

Budget Year: 2019

Description of Adjustment:

The department was awarded a grant for the Wisconsin Institute for Healthy Aging (WIHA). These funds will be used to promote evidence based classes and trainings in the community through the ADRC of Dodge County.

Budget Adjustment

Business Unit Number	Account Object Number	Subsidiary Number	Account Title	Amount
5034	4234		WIHA Grant	-4,472
5034	5499		Cost Allocations	1,173
5034	5349		Other Operating Supplies	1,380
5034	5332		Automobile Allowance	379
5034	5325		Registration Fees & Tuition	1540

Note the total Budget Adjustment must balance

Department Head Signature Becky Bell Date: 5/1/19

County Administrator Signature James Mielke Date: 5/1/19

Committee of Jurisdiction Chairman Signature Maury Bobrow Date: 5/1/19

Finance Committee Chairman Signature _____ Date: _____



Dodge County, Wisconsin
Finance Department
Unbudgeted/Excess Revenue Appropriation
Revenue and Expenditure Adjustment Form
 Effective January 1st, 2016

Doc = BX
Ledger = BA

Date: 4/25/19

Department: Human Services and Health Department

Budget Year: 2019

Description of Adjustment:

The final WIC Breastfeeding Peer Counseling Program funding amounts have been awarded. The contract amount is slightly more than what was budgeted.

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

Budget Adjustment

Business Unit Number	Account Object Number	Subsidiary Number	Account Title	Amount
4045	4224	4026	WIC Breastfeeding Council	-811
4045	5499		Cost Allocations	811

Note the total Budget Adjustment must balance

Department Head Signature Becky Bell Date: 5/1/19

County Administrator Signature James Muelhe Date: 5/1/19

Committee of Jurisdiction Chairman Signature Mary Boney Date: 5/1/19

Finance Committee Chairman Signature _____ Date: _____



**Dodge County, Wisconsin
Finance Department
Unbudgeted/Excess Revenue Appropriation
Revenue and Expenditure Adjustment Form
Effective January 1st, 2016**

**Doc = BX
Ledger = BA**

Date: 22-Apr-19

Department: Land Resources & Parks

Budget Year: 2019

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

Description of Adjustment:

The fishing pier at Astico Park was swept away by the ice flows and high water during the recent flooding event on the Crawfish River. Replacement of the missing and damaged sections is estimated at \$7,000. A combination of donated funds and a transfer from the Astico Fund Balance remaining from the 2015 storm damage are proposed to cover replacement expenses not covered by insurance.

Budget Adjustment

Business Unit Number	Account Object Number	Subsidiary Number	Account Title	Amount
7865	4843		Insurance Recovery - Other	-2000
7865	4851	782	Donation - Individual	-1000
7865	4932		Astico Fund Balance Forwarded	-4000
7865	5829		Other Capital Improvements	7000

Note the total Budget Adjustment must balance

Department Head Signature *W. J. Ehlert* Date: 4/23/19

County Administrator Signature *James Melke* Date: 4/23/19

Committee of Jurisdiction Chairman Signature *Tom Schaefer* Date: 5/6/19

Finance Committee Chairman Signature _____ Date: _____

DODGE COUNTY, WISCONSIN
DC Paid Vouchers \$10,000 Or More
Vouchers paid in April

Account Number	Address Number	Alpha Name	G/L Date	Do Ty	Document Number	Doc Fd	Amount	P C	
100.1117.12	53352	US Bank	04/24/19	PV	483381	00100	256,792.65	P	
100.1117.12	53352	US Bank	04/29/19	PV	483594	00100	101,303.89	P	
100.1211.0041	10082	Town of Beaver Dam	04/10/19	PV	482694	00100	14,269.69	P	
100.1211.0121	12356	DodgeLand School District (DSRV)	04/10/19	PV	482704	00100	16,565.53	P	
100.1211.0141	12356	Columbus Public Schools	04/10/19	PV	482703	00100	26,673.07	P	
100.1211.0161	12365	Watertown School District	04/10/19	PV	482705	00100	33,654.48	P	
100.1211.0181	10089	Town of Fox Lake	04/10/19	PV	482697	00100	11,602.48	P	
100.1211.0261	12365	Watertown School District	04/10/19	PV	482705	00100	31,040.63	P	
100.1211.0321	10096	Town of Lowell	04/10/19	PV	482698	00100	10,410.47	P	
100.1211.0321	12356	DodgeLand School District (DSRV)	04/10/19	PV	482704	00100	24,140.66	P	
100.1211.0341	12356	DodgeLand School District (DSRV)	04/10/19	PV	482704	00100	22,130.64	P	
100.1211.0401	12365	Watertown School District	04/10/19	PV	482705	00100	13,596.49	P	
100.1211.0421	10101	Town of Theresa	04/10/19	PV	482699	00100	10,738.57	P	
100.1211.1411	10108	Village of Iron Ridge	04/10/19	PV	482701	00100	10,666.00	P	
100.1211.1771	12356	DodgeLand School District (DSRV)	04/10/19	PV	482704	00100	13,486.99	P	
100.1211.2361	10118	City of Horicon	04/10/19	PV	482702	00100	101,261.92	P	
100.1211.2411	12356	DodgeLand School District (DSRV)	04/10/19	PV	482704	00100	35,750.56	P	
100.1661.092	43954	Dean Health Plan	04/02/19	PV	482267	00100	765,152.73	P	
100.2122	52406	Crossroads Technical Consulting LLC	02/25/19	PV	482407	00100	12,690.00	P	
100.2153.04	53204	Employee Benefits Corporation	04/05/19	PV	482365	00100	14,026.48	P	
100.2153.04	53204	Employee Benefits Corporation	04/18/19	PV	483020	00100	13,938.96	P	
1326.5818	50874	Metrasens, Inc.	03/26/19	PV	483185	00100	11,495.00	P	
1811.5249	45666	Meridian IT Inc.	04/01/19	PV	482406	00100	21,602.53	P	
2021.5811	21400	Ewald's Hartford LLC	03/31/19	PV	482372	00100	29,133.50	P	
2021.5811	21400	Ewald's Hartford LLC	03/31/19	PV	482373	00100	29,133.50	P	
2021.5811	21400	Ewald's Hartford LLC	03/31/19	PV	482374	00100	29,133.50	P	
2021.5811	21400	Ewald's Hartford LLC	03/31/19	PV	482375	00100	29,133.50	P	
2061.5275	22827	Aramark Chicago Lockbox	03/31/19	PV	482377	00100	11,038.54	P	
2061.5275	22827	Aramark Chicago Lockbox	03/31/19	PV	482378	00100	10,817.84	P	
2061.5275	22827	Aramark Chicago Lockbox	03/31/19	PV	482379	00100	10,786.07	P	
2061.5275	22827	Aramark Chicago Lockbox	04/03/19	PV	483051	00100	10,981.70	P	
2061.5291.02	50252	Correct Care Solutions, LLC	04/10/19	PV	483052	00100	10,943.24	P	
2902.5222	15074	Juneau Utilities	04/30/19	PV	482384	00100	74,817.08	P	
2903.5247	44743	FJA Christiansen Roofing Co., Inc.	03/31/19	PV	482911	00100	14,796.29	P	
6801.5219.681	49081	University of Wisconsin-Extension	03/31/19	PV	482678	00100	21,930.00	P	
7072.5391	14121	Wheelers Laura Lane Nursery	04/10/19	PV	482679	00100	57,031.00	P	
				PV	482841	00100	11,346.50	P	
Fund 00100							GENERAL FUND	1,924,012.68	

DODGE COUNTY, WISCONSIN
DC Paid Vouchers \$10,000 Or More
Vouchers paid in April

Account Number	Address Number	Alpha Name	G/L Date	Do Ty	Document Number	Doc Fd	Amount	P C	
4805.5279	46784	Mahala's Hope Inc.	03/31/19	PV	482891	00100	12,792.00	P	
4805.5299	47338	JusticePoint, Inc.	03/31/19	PV	483056	00100	29,673.00	P	
4807.5219	12426	Lutheran Social Services-WI & Upper MI	03/31/19	PV	483610	00100	41,700.70	P	
4807.5219	29288	Adult Care Consultants, Inc	03/31/19	PV	482879	00100	16,801.12	P	
4807.5219	39482	Family Youth Interaction Zone	03/31/19	PV	482887	00100	69,633.25	P	
4807.5219	48475	Orion Family Services	03/31/19	PV	483057	00100	15,716.25	P	
4807.5219	50314	Seasons Counseling LLC	03/31/19	PV	483342	00100	32,355.00	P	
4809.5279.468	40455	Evergreen Manor II Inc.	03/31/19	PV	482888	00100	11,150.70	P	
4812.5291.428	34580	Fond du Lac County	02/28/19	PV	482268	00100	35,175.00	P	
4812.5291.428	34580	Fond du Lac County	03/31/19	PV	483387	00100	12,523.00	P	
4812.5291.428	34580	Fond du Lac County	03/31/19	PV	483613	00100	12,027.77	P	
4812.5291.466	53433	Willow Creek Behavioral Health	01/31/19	PV	482339	00100	11,330.00	P	
4821.5721	47126	Department of Health Services	04/30/19	PV	482383	00100	113,759.25	P	
4825.5299	13771	Green Valley Enterprises Inc.	03/31/19	PV	482369	00100	31,541.67	P	
4846.5299	47338	JusticePoint, Inc.	03/31/19	PV	483055	00100	17,163.00	P	
5010.5273.02	12436	Northwest Passage, LTD	03/31/19	PV	482711	00242	11,935.00	P	
5010.5273.02	12438	Tomorrows Children	03/31/19	PV	482712	00242	10,354.00	P	
5010.5273.02	12441	Rawhide	03/31/19	PV	482713	00242	12,706.90	P	
5010.5273.02	13296	Chileda Institute Inc	03/31/19	PV	482715	00242	17,257.08	P	
5010.5273.02	19821	Clinicare Corporation	03/31/19	PV	482717	00242	12,174.94	P	
5010.5273.02	19821	Clinicare Corporation	03/31/19	PV	482717	00242	12,041.02	P	
5010.5273.02	24982	Oconomowoc Developmental Training Center	03/31/19	PV	482721	00242	14,561.94	P	
5010.5273.02	24982	Oconomowoc Developmental Training Center	03/31/19	PV	482721	00242	12,502.30	P	
5046.5721	47126	Department of Health Services	04/30/19	PV	482383	00100	56,794.50	P	
5742.5275	39203	Feil's Supper Club/Catering	03/31/19	PV	482886	00100	14,074.69	P	
Fund 00242							HEALTH & HUMAN SERVICES FUND	637,744.08	

