

Dodge County
Departmental Surplus (Deficit) Recap
For the Year Ended December 31, 2019

Data as of 03-25-2020

Dept. or Fund	Department	Total Departmental Activity							Comments
		Amended Budget	Actual Activity (Net Income) Net Loss	Subtotal General Ledger Surplus (Deficit)	Fund Balance Applied	Less GASB 16 Adjustment	Carryforward Request	Adjusted Surplus (Deficit)	
		00	General Revenues	8,424,503.00	10,868,560.19	(2,444,057.19)	2,096,779.00		
01	County Board	0.00	2,415.75	(2,415.75)	43,716.91		(43,716.91)	(2,415.75)	Deficit for charges to depts, carryforward is for Clean Sweep
02	Land Resources & Parks	0.00	(74,926.03)	74,926.03		(79,906.86)	(212,077.00)	(217,057.83)	\$288k for reserve for Mayville Hotel bad debt
03	Courts	0.00	(205,887.36)	205,887.36		(45,102.07)	(37,966.82)	122,818.47	\$48k psych evaluations, \$75k Guardian ad Litem revenues
07	Clerk of Courts	0.00	(130,247.56)	130,247.56		(40,322.90)		89,924.66	\$101k related to wages/benefits
08	County Administrator	0.00	(5,859.04)	5,859.04		(2,762.00)		3,097.04	Risk Management moved to new fund
09	Human Resources	0.00	(27,562.82)	27,562.82		(27,483.23)		79.59	Workers comp & dental moved to new funds
10	Register of Deeds	0.00	(170,787.03)	170,787.03		(6,934.00)	(3,677.39)	160,175.64	\$65k revenues, \$69k wages/benefits
12	County Clerk	0.00	(16,433.21)	16,433.21		(6,520.02)	(7,875.00)	2,038.19	
13	Finance	0.00	10,722.83	(10,722.83)		(28,065.21)		(38,788.04)	\$50k Jail Improve surplus, (\$29k) deferred revenues, large emp payout
14	County Treasurer	0.00	(909,860.73)	909,860.73		(17,321.41)		892,539.32	\$190k prop tax corrections, \$748k investments, (\$122k) unclaimed
15	Central Services	0.00	42,477.89	(42,477.89)				(42,477.89)	Unknown as to why "closed" dept included in tax levy
16	District Attorney	0.00	(52,808.03)	52,808.03		(30,037.27)		22,770.76	
17	Corporation Counsel	0.00	(69,325.54)	69,325.54		(29,278.37)	(18,323.46)	21,723.71	Majority of surplus is wages/benefits
18	Information Technology	0.00	(1,245,287.63)	1,245,287.63		(54,451.72)	(121,189.68)	1,069,646.23	\$1.6M fund balance applied to 2019 budget
19	Physical Facilities	0.00	(328,091.54)	328,091.54		(86,251.10)	(118,000.00)	123,840.44	
20	Sheriff	0.00	(1,254,922.03)	1,254,922.03		(765,814.93)		489,107.10	\$592k boarding federal prisoners
25	Medical Examiner	0.00	(31,246.74)	31,246.74		(9,025.80)		22,220.94	\$6k cremation fees, \$14k inmate autopsies
28	Emergency Management	0.00	(21,632.96)	21,632.96		(10,598.00)		11,034.96	
51	Child Support	0.00	(95,130.55)	95,130.55		(49,728.19)		45,402.36	Indirect cost allocation moved from Treasurer's budget to here
53	Veteran Services	0.00	(31,940.51)	31,940.51		(3,416.00)		28,524.51	\$16k health insurance surplus
60	Library System	0.00	(144.06)	144.06			(144.06)	(0.00)	Non-countywide levy
68	University Extension	0.00	(50,364.37)	50,364.37	(43,716.91)	(2,713.56)		3,933.90	\$34k state employee wages/benefits
70	Land & Water Conservation	0.00	(75,819.34)	75,819.34		(29,211.29)	(3,570.00)	43,038.05	Multiple areas contributed to surplus
	General Fund totals	8,424,503.00	6,125,899.58	2,298,603.42	2,096,779.00	(1,324,943.93)	(566,540.32)	2,503,898.17	
242	Human Services & Health	2.00	(1,577,937.02)	1,577,939.02		(449,690.50)		1,128,248.52	Draft fund balance policy allows to retain fund balance
250	Sales Tax	(2,952,453.00)	(3,365,397.63)	412,944.63			(114,035.91)	298,908.72	Carryforward relates to Courts A/V Project
255	Drainage Districts	0.00	(50,680.98)	50,680.98				50,680.98	No budget created with GASB 84 implementation
280	Crime Prevention	0.00	(24,387.29)	24,387.29				24,387.29	Estimated budget creation due to GASB 84 implementation
326	Debt Service	0.00	0.00	0.00				0.00	Interest also budgeted in Clearview & Highway
645	Clearview LTC & Rehab	1,766,797.00	(250,118.00)	2,016,915.00				2,016,915.00	2019 adopted budget amount is for depreciation
730	Highway & Airport	0.00	(6,452,126.18)	6,452,126.18				6,452,126.18	\$5.6 million relates to airport infrastructure
750	Risk Management	(2,529,994.00)	(1,243,557.83)	(1,286,436.17)				(1,286,436.17)	Actuarial reserve \$1.0M, IBNR \$0.4M, paid claims \$0.15M
755	Workers Compensation	(2,724,208.00)	(2,309,262.73)	(414,945.27)				(414,945.27)	Paid claims \$259k, actuarial reserve \$0.6M
760	Dental Insurance	(217,848.00)	(267,809.03)	49,961.03				49,961.03	Paid claims \$18k
	County Totals	1,766,799.00	(9,415,377.11)	11,182,176.11	2,096,779.00	(1,774,634.43)	(680,576.23)	10,823,744.45	

DODGE COUNTY, WISCONSIN
 REVENUE AND EXPENDITURE REPORT

For the Twelve Months Ending December 31, 2019

DESCRIPTION	CURRENT ACTIVITY	Y-T-D ACTUALS	AMENDED BUDGET	UNEXPENDED BUDGET	PERCENT REAL/EXP	2018 YEAR END ACTUAL
00100 GENERAL FUND						
00 GENERAL REVENUES						
1350 GENERAL REVENUES						
R REVENUE						
4111 Property Tax Revenue	23,664,215.00	5,448,321.00	5,448,321	0	100.0	.00
4191 T.I.D. Dissolution Apportion	214,174.99-	267,187.80-	0	267,188	.0	.00
4211 State Shared Revenues	.00	2,378,706.29-	2,370,296-	8,410	100.4	.00
4212 Aid-Exempt Computer Property	.00	89,239.85-	75,000-	14,240	119.0	.00
4213 Personal Property Aid	.00	353,196.10-	353,196-	0	100.0	.00
4214 Utility Shared Revenue	.00	472,536.18-	467,886-	4,650	101.0	.00
4894.01 Vending Machine Commissions	59.40-	239.66-	0	240	.0	.00
4895 Rebates	1,102.45-	1,102.45-	0	1,102	.0	.00
4899 Other Miscellaneous Revenues	18,862.73-	22,682.17-	0	22,682	.0	.00
4931 Fund Balance Applied	.00	.00	2,096,779-	2,096,779-	.0	.00
R REVENUE	23,430,015.43	1,863,430.50	85,164	1,778,267-	*****	.00
X EXPENSE						
5131 Non-Productive Pay	.00	.00	0	0	.0	1,172,732.00
5137 Compensatory Pay	.00	.00	0	0	.0	152,211.93
5880 Capital Asset Reclass	.00	.00	0	0	.0	86,283,825.02
5922.03 Sales Tax Transfer	.00	2,952,452.87	2,952,453	0	100.0	.00
5926 Transfer to Internal Service	5,472,049.94	5,472,049.94	5,472,050	0	100.0	.00
5951 Intrafund Transfer Out	1,691,588.88	1,691,588.88	185,164-	1,876,753-	913.6-	.00
X EXPENSE	7,163,638.82	10,116,091.69	8,239,339	1,876,753-	122.8	87,608,768.95
1350 GENERAL REVENUES	30,593,654.25	11,979,522.19	8,324,503	3,655,020-	143.9	87,608,768.95
1360 INTERNAL BORROWINGS						
R REVENUE						
4922.901 Neosho Shop	.00	593,090.00-	0	593,090	.0	.00
4922.902 Detention Facility	.00	580,000.00-	0	580,000	.0	.00
R REVENUE	.00	1,173,090.00-	0	1,173,090	.0	.00
1360 INTERNAL BORROWINGS	.00	1,173,090.00-	0	1,173,090	.0	.00
1370 CONTINGENCY FUND						
X EXPENSE						
5931 General Contingency	.00	.00	37,872	37,872	.0	.00
5951 Intrafund Transfer Out	62,128.00	62,128.00	62,128	0	100.0	.00
X EXPENSE	62,128.00	62,128.00	100,000	37,872	62.1	.00
1370 CONTINGENCY FUND	62,128.00	62,128.00	100,000	37,872	62.1	.00
00 GENERAL REVENUES	30,655,782.25	10,868,560.19	8,424,503	2,444,058-	129.0	87,608,768.95

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01 COUNTY BOARD						
101 COUNTY BOARD						
R REVENUE						
4111 Property Tax Revenue	180,584.00-	180,584.00-	180,584-	0	100.0	.00
4781.01 Co. Meeting Pay and Expense	2,058.33-	23,778.96-	30,000-	6,221-	79.3	29,640.92-
R REVENUE	182,642.33-	204,362.96-	210,584-	6,221-	97.1	29,640.92-
X EXPENSE						
5121 Wages-Permanent-Regular	1,900.00	12,100.00	12,000	100-	100.8	11,800.00
5141 Social Security/Medicare H I	914.10	9,074.85	8,645	430-	105.0	9,061.42
5146 Worker's Compensation Insur	43.01	360.68	215	146-	167.8	378.79
5151 Meeting Pay	.00	.00	101,855	101,855	.0	525.00
5151.31 County Board Sessions	1,455.00	18,455.00	0	18,455-	.0	20,960.00
5151.32 Executive Committee	305.00	4,965.00	0	4,965-	.0	4,970.00
5151.33 UW-Extension Edu Committee	360.00	1,380.00	0	1,380-	.0	2,350.00
5151.34 Audit Committee	410.00	4,846.00	0	4,846-	.0	4,834.00
5151.35 Information Tech Committee	355.00	5,910.00	0	5,910-	.0	4,770.00
5151.36 Building Committee	255.00	3,265.00	0	3,265-	.0	3,765.00
5151.37 Finance Committee	505.00	7,145.00	0	7,145-	.0	8,045.00
5151.39 Land Conservation Committee	960.00	6,215.00	0	6,215-	.0	5,460.00
5151.41 Hum Res & Labor Negot Comm	820.00	9,075.00	0	9,075-	.0	6,730.00
5151.42 Planning & Develop Commit	410.00	4,605.00	0	4,605-	.0	4,555.00
5151.43 Railroad Consortium	.00	250.00	0	250-	.0	300.00
5151.44 Law Enforcement Committee	205.00	3,570.00	0	3,570-	.0	3,520.00
5151.45 Taxation Committee	.00	1,430.00	0	1,430-	.0	3,015.00
5151.54 Emergency Planning Committe	.00	150.00	0	150-	.0	150.00
5151.55 Courtroom Security Committe	.00	350.00	0	350-	.0	550.00
5151.56 Human Services & Health Bd	455.00	4,355.00	0	4,355-	.0	4,305.00
5151.60 Intercounty Coordinating	100.00	550.00	0	550-	.0	700.00
5151.62 Community Action Council	.00	800.00	0	800-	.0	950.00
5151.63 Land Information Committee	.00	.00	0	0	.0	155.00
5151.64 Housing Authority	610.00	3,206.00	0	3,206-	.0	2,989.00
5151.67 ADRC Governing Board	455.00	2,080.00	0	2,080-	.0	1,735.00
5151.70 Civil Services BU921	255.00	255.00	0	255-	.0	665.00
5151.71 Highway BU3111	255.00	6,095.00	0	6,095-	.0	5,295.00
5151.72 Health Facilities BU4569	560.00	3,565.00	0	3,565-	.0	4,285.00
5151.73 Veterans BU5301	.00	.00	0	0	.0	155.00
5151.74 Library Planning BU6001	.00	100.00	0	100-	.0	150.00
5151.75 Board of Adjstmnt BU7812	.00	3,120.00	0	3,120-	.0	2,460.00
5151.76 MCHA	50.00	150.00	0	150-	.0	200.00
5151.77 External Audit Oversight	510.00	1,685.00	0	1,685-	.0	1,225.00
5151.78 Criminal Justice Collab. Cn	.00	50.00	0	50-	.0	.00
5151.79 Nutrition Advisory Council	.00	1,470.00	0	1,470-	.0	1,725.00
5151.80 Monarch Library System	200.00	1,350.00	0	1,350-	.0	1,100.00
5151.81 Farm Drainage	.00	1,360.00	0	1,360-	.0	1,280.00
5151.82 Public Records Committee	.00	.00	0	0	.0	50.00
5151.83 Traffic Safety Commission	.00	100.00	0	100-	.0	100.00
5151.84 Broadband Workgroup	155.00	2,705.00	0	2,705-	.0	.00
5249 Computer Maint, Lic. & Repair	96.62	2,556.49	6,620	4,064	38.6	6,345.85
5256 Printing Services	.00	388.13	2,000	1,612	19.4	.00
5311 Postage/Parcel Delivery	76.93	880.72	967	86	91.1	843.05
5312 Office Supls & Small Equipmt	50.17	320.50	200	121-	160.3	350.65

DODGE COUNTY, WISCONSIN
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00100 GENERAL FUND						
01 COUNTY BOARD						
101 COUNTY BOARD						
X EXPENSE						
5321 Publication of Legal Noti	79.12	920.73	900	21-	102.3	789.82
5322 Newspapers & Periodicals	.00	.00	200	200	.0	.00
5324 Membership Dues	.00	13,087.00	13,400	313	97.7	13,087.00
5325 Registration, Tuition	.00	2,081.32	2,200	119	94.6	1,750.00
5327 Maps and Plat Books	.00	.00	47	47	.0	46.80
5332 Automobile Allowance	2,606.80	32,894.00	33,000	106	99.7	33,548.50
5334 Commercial Travel	.00	.00	35	35	.0	35.00
5335 Meals	.00	22.45	200	178	11.2	76.46
5336 Lodging	.00	2,398.06	3,000	602	79.9	3,104.88
5473 Co. Reproduction Services	.00	.00	0	0	.0	1,548.26
5475 Co. Telephone Services	28.57	38.78	50	11	77.6	16.94
5736 Memorial Awards	.00	48.00	50	2	96.0	21.15
X EXPENSE	15,440.32	181,778.71	185,584	3,805	98.0	186,827.57
101 COUNTY BOARD	167,202.01-	22,584.25-	25,000-	2,416-	90.3	157,186.65
131 EAST WI COS RAILROAD CONSORTIU						
X EXPENSE						
5728 Matching Grant Contributions	.00	25,000.00	25,000	0	100.0	25,000.00
X EXPENSE	.00	25,000.00	25,000	0	100.0	25,000.00
131 EAST WI COS RAILROAD CONSORTIU	.00	25,000.00	25,000	0	100.0	25,000.00
143 CLEAN SWEEP						
R REVENUE						
4851 Donation from Organizations	17,318.49	.00	15,000-	15,000-	.0	.00
4931 Fund Balance Applied	.00	.00	15,900-	15,900-	.0	.00
R REVENUE	17,318.49	.00	30,900-	30,900-	.0	.00
X EXPENSE						
5297 Refuse Collection	.00	.00	30,000	30,000	.0	.00
5326 Advertising	.00	.00	300	300	.0	.00
5332 Automobile Allowance	.00	.00	50	50	.0	.00
5349 Other Operating Supplies	.00	.00	50	50	.0	.00
5431 Hwy Dept Services & Supplies	484.53-	.00	500	500	.0	.00
X EXPENSE	484.53-	.00	30,900	30,900	.0	.00
143 CLEAN SWEEP	16,833.96	.00	0	0	.0	.00
01 COUNTY BOARD	150,368.05-	2,415.75	0	2,416-	.0	182,186.65

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00100 GENERAL FUND						
02 LAND RESOURCES AND PARKS						
7871 ECONOMIC DEVELMT LOAN PROGRAM						
R REVENUE						
4812.15 Int-Northwoods Paper Conver	.00	163.88-	670-	506-	24.5	1,413.03-
4812.21 Int-Mossflower Harbour	1,403.38	1,403.38	0	1,403-	.0	.00
4812.26 Int-Patriot Taxiway Ind	.00	.00	0	0	.0	147.25-
4812.27 Int-RCI Engineering LLC	2,097.81	5,461.80-	8,209-	2,747-	66.5	9,088.69-
4812.28 Int-Mayville Hotels	19,258.74	11,744.40	8,939-	20,683-	131.4-	9,376.02-
4812.29 Int-Beaver Dam Cold Storage	1,016.68-	12,765.65-	13,148-	382-	97.1	13,652.44-
4815 Interest Allocations	2,652.00-	14,370.00-	2,000-	12,370	718.5	10,249.00-
R REVENUE	19,091.25	19,613.55-	32,966-	13,351-	59.5	43,926.43-
X EXPENSE						
5212 Legal Services	.00	75.00	2,000	1,925	3.8	731.67
5383 Recording Fee	.00	60.00	0	60-	.0	60.00
5402 Co. Administration Services	199.82	1,400.89	12,500	11,099	11.2	2,833.05
5403 Co. Accounting Services	211.76	1,001.31	2,500	1,499	40.1	1,371.32
5404 Co. Legal Services	.00	.00	500	500	.0	.00
5405 Co. Financial Services	19.03	76.12	450	374	16.9	75.96
5571 Bad Debt Expense	310,970.95	310,970.95	0	310,971-	.0	.00
5618 Economic Devel Loan Pmt	.00	.00	15,016	15,016	.0	.00
X EXPENSE	311,401.56	313,584.27	32,966	280,618-	951.2	5,072.00
7871 ECONOMIC DEVELMT LOAN PROGRAM	330,492.81	293,970.72	0	293,969-	.0	38,854.43-
02 LAND RESOURCES AND PARKS	330,492.81	293,970.72	0	293,969-	.0	38,854.43-
00100 GENERAL FUND	330,492.81	293,970.72	0	293,969-	.0	38,854.43-

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13 FINANCE						
1301 FINANCE						
R REVENUE						
4111 Property Tax Revenue	618,530.00-	618,530.00-	618,530-	0	100.0	.00
4551.131 Payroll Deduction Fee	69.00-	900.00-	1,000-	100-	90.0	1,323.00-
4731.131 County Auditor Service	700.00-	700.00-	500-	200	140.0	957.94-
4781.03 Co. Accounting Services	211.76-	1,001.31-	8,700-	7,699-	11.5	8,971.32-
4895.142 US Bank-Rebate	76.73-	183.37-	45-	138	407.5	221.69-
R REVENUE	619,587.49-	621,314.68-	628,775-	7,461-	98.8	11,473.95-
X EXPENSE						
5121 Wages-Permanent-Regular	23,902.27	367,794.27	410,510	42,716	89.6	317,295.80
5122 Wages-Permanent-Over-time	332.26	334.11	0	334-	.0	175.52
5131 Non-Productive Pay	7,460.89	82,585.50	0	82,586-	.0	55,380.56
5132 Vacation Pay	26,982.00-	26,982.00-	0	26,982	.0	.00
5137 Compensatory Pay	1,083.21-	1,083.21-	0	1,083	.0	.00
5141 Social Security/Medicare	2,295.82	33,314.53	31,430	1,885-	106.0	26,890.70
5142 WI Retirement-Employer Sh	2,066.74	25,132.37	26,888	1,756	93.5	24,961.85
5144 Hospital\Health Insurance	5,840.40	81,621.06	86,400	4,779	94.5	91,089.45
5144.01 HSA CORRECTION	.00	4,060.00	0	4,060-	.0	.00
5145 Life Insurance	205.78	369.83	142	228-	260.4	153.17
5146 Worker's Compensation Insur	170.13	1,189.52	489	701-	243.3	442.48
5149 Dental Insurance	440.10	5,514.16	5,631	117	97.9	5,307.99
5192.01 Drug/Alcohol Test Fees	.00	47.00	0	47-	.0	.00
5194 Education & Training	.00	.00	0	0	.0	129.00
5225.112 Mobile Service	25.54	243.32	350	107	69.5	319.67
5249 Computer Maint, Lic. & Repair	679.16	3,333.84	3,760	426	88.7	3,678.03
5256 Printing Services	.00	215.00	600	385	35.8	.00
5279.00 Shredding	12.85	98.64	350	251	28.2	82.75
5311 Postage/Parcel Delivery	208.00	3,439.44	3,500	61	98.3	3,334.96
5312 Office Supls & Small Equipmt	401.66	3,330.10	3,500	170	95.2	2,664.61
5314 Mobile Components	.00	96.99	0	97-	.0	.00
5323 Books, Films, Tapes, Disks	.00	2,400.00	2,475	75	97.0	1,200.00
5324 Membership Dues	.00	2,446.77	975	1,472-	251.0	1,085.67
5325 Registration Fees & Tuition	.00	1,239.00	3,965	2,726	31.3	294.37
5332 Automobile Allowance	.00	1,216.71	1,040	177-	117.0	663.28
5334 Commercial Travel	.00	333.99	490	156	68.2	.00
5335 Meals	.00	172.24	340	168	50.7	19.65
5336 Lodging	.00	1,144.05	1,100	44-	104.0	82.00
5387 Bus. Tax Registration	.00	.00	0	0	.0	10.00
5413 Co. Flex Spending Alloc	.00	.00	0	0	.0	204.60
5473 Co. Reproduction Services	.00	.00	0	0	.0	563.67
5475 Co. Telephone Services	83.87	246.66	500	253	49.3	308.90
5922 Transfer to Special Rev Fund	900.00	900.00	900	0	100.0	.00
X EXPENSE	16,960.26	594,753.89	585,335	9,420-	101.6	536,338.68
1301 FINANCE	602,627.23-	26,560.79-	43,440-	16,881-	61.1	524,864.73
1305 INDEPENDENT AUDITING						
X EXPENSE						

DODGE COUNTY, WISCONSIN
 REVENUE AND EXPENDITURE REPORT

For the Twelve Months Ending December 31, 2019

DESCRIPTION	CURRENT ACTIVITY	Y-T-D ACTUALS	AMENDED BUDGET	UNEXPENDED BUDGET	PERCENT REAL/EXP	2018 YEAR END ACTUAL
5213 Accting & Auditing	.00	46,503.50	42,440	4,064-	109.6	41,318.25
5218 Actuarial Service	.00	6,202.00	0	6,202-	.0	.00
5219 Other Professional Services	5,750.00	5,750.00	0	5,750-	.0	.00
X EXPENSE	5,750.00	58,455.50	42,440	16,016-	137.7	41,318.25
1305 INDEPENDENT AUDITING	5,750.00	58,455.50	42,440	16,016-	137.7	41,318.25
1325 DONATIONS-CLEARVIEW AMENITIES						
R REVENUE						
4852 Donation from Individuals	568.38-	7,305.06-	4,599-	2,706	158.8	5,273.05-
R REVENUE	568.38-	7,305.06-	4,599-	2,706	158.8	5,273.05-
X EXPENSE						
5299 Sundry Contractual Service	310.00	2,205.00	2,200	5-	100.2	1,960.00
5312 Office Supls & Small Equipmt	.00	.00	0	0	.0	79.97
5323 Books, Films, Tapes, Disks	.00	.00	0	0	.0	10.00
5399 Sundry Supplies & Expense	137.14	3,972.11	1,900	2,072-	209.1	3,396.91
5819 Other Capital Equipment	.00	.00	499	499	.0	499.00
X EXPENSE	447.14	6,177.11	4,599	1,578-	134.3	5,945.88
1325 DONATIONS-CLEARVIEW AMENITIES	121.24-	1,127.95-	0	1,128	.0	672.83
1326 JAIL IMPROVEMENTS						
R REVENUE						
4442 Jail Assessment Surcharge	101,059.58-	101,059.58-	102,500-	1,440-	98.6	.00
4511.1310 County Court	54,954.17	.00	0	0	.0	67,651.41-
4511.131018 Fox Lake Town Court	360.00	.00	0	0	.0	350.00-
4511.131206 Beaver Dam City Court	13,450.78	.00	0	0	.0	17,321.15-
4511.131226 Fox Lake City Court	4,507.20	.00	0	0	.0	4,643.24-
4511.131236 Horicon City Court	8,520.00	.00	0	0	.0	10,470.45-
4511.131291 Watertown City Court	3,445.66	.00	0	0	.0	6,428.83-
4931 Fund Balance Applied	.00	.00	32,377-	32,377-	.0	.00
R REVENUE	15,821.77-	101,059.58-	134,877-	33,817-	74.9	106,865.08-
X EXPENSE						
5247 Buildings Maint & Repair	28,957.52	28,957.52	0	28,958-	.0	.00
5249 Computer Maint, Lic. & Repair	.00	.00	46,023	46,023	.0	.00
5312 Office Supls & Small Equipmt	11,495.00	11,495.00	0	11,495-	.0	.00
5349 Other Operating Supplies	1,752.00	5,288.52	8,154	2,865	64.9	.00
5406.1811 Co. IT Chrg for Data Proces	.00	.00	0	0	.0	126.40
5818 Capital Computer	11,495.00-	.00	16,000	16,000	.0	725.99
5819 Other Capital Equipment	.00	.00	21,200	21,200	.0	31,098.71
5822 Cap Buildings	.00	.00	0	0	.0	6,579.01
5829 Other Capital Improvements	15,883.65-	5,703.54	43,500	37,796	13.1	49,306.81
X EXPENSE	14,825.87	51,444.58	134,877	83,431	38.1	87,836.92

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DODGE COUNTY, WISCONSIN
 REVENUE AND EXPENDITURE REPORT

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For the Twelve Months Ending December 31, 2019

DESCRIPTION	CURRENT ACTIVITY	Y-T-D ACTUALS	AMENDED BUDGET	UNEXPENDED BUDGET	PERCENT REAL/EXP	2018 YEAR END ACTUAL
00100 GENERAL FUND						
13 FINANCE						
1326 JAIL IMPROVEMENTS						
X EXPENSE						
1326 JAIL IMPROVEMENTS	995.90-	49,615.00-	0	49,614	.0	19,028.16-
1337 PECFA-HWY & AIRPORT SITES						
R REVENUE						
4223.131 PECFA-Hwy & Airport	.00	11,065.74-	30,000-	18,934-	36.9	2,161.00
4521 Service Cost Charges	.00	.00	0	0	.0	7,710.93-
R REVENUE	.00	11,065.74-	30,000-	18,934-	36.9	5,549.93-
X EXPENSE						
5215 Environmental Engineering	28,571.07	39,636.81	30,000	9,637-	132.1	5,569.99
X EXPENSE	28,571.07	39,636.81	30,000	9,637-	132.1	5,569.99
1337 PECFA-HWY & AIRPORT SITES	28,571.07	28,571.07	0	28,571-	.0	20.06
1340 COUNTY PATIENT-OTHER INSTITUTI						
X EXPENSE						
5484 Clrv-Other Services	.00	1,000.00	1,000	0	100.0	1,000.00
5792 State Hospital Care	.00	.00	0	0	.0	1,504.64
X EXPENSE	.00	1,000.00	1,000	0	100.0	2,504.64
1340 COUNTY PATIENT-OTHER INSTITUTI	.00	1,000.00	1,000	0	100.0	2,504.64
13 FINANCE	569,423.30-	10,722.83	0	10,726-	.0	550,352.35

DODGE COUNTY, WISCONSIN
 REVENUE AND EXPENDITURE REPORT

For the Twelve Months Ending December 31, 2019

DESCRIPTION	CURRENT ACTIVITY	Y-T-D ACTUALS	AMENDED BUDGET	UNEXPENDED BUDGET	PERCENT REAL/EXP	2018 YEAR END ACTUAL
15 SERVICES						
1501 CENTRAL SERVICES						
R REVENUE						
4111 Property Tax Revenue	42,394.00	42,394.00	42,394	0	100.0	.00
4543 Printing Charges	.00	.00	1,500-	1,500-	.0	704.09-
4721.151 Photocopying Charges	.00	.00	150-	150-	.0	82.00-
4731.151 Document Reproduction Serv	.00	.00	4,000-	4,000-	.0	6,866.60-
4787.73 Co. Photocopier Service	.00	.00	9,000-	9,000-	.0	7,869.17-
4787.74 Co. Printing Services	.00	.00	58,000-	58,000-	.0	64,201.65-
4787.741 Co. Document Folding Servic	.00	.00	1,000-	1,000-	.0	833.89-
4787.742 Co. Collating & Padding Ser	.00	.00	20,000-	20,000-	.0	18,048.08-
4833.09 Other Equipment Sales	.00	.00	0	0	.0	25.00-
R REVENUE	42,394.00	42,394.00	51,256-	93,650-	82.7-	98,630.48-
X EXPENSE						
5121 Wages-Permanent-Regular	.00	.00	33,981	33,981	.0	57,297.60
5131 Non-Productive Pay	.00	.00	0	0	.0	37,279.20
5141 Social Security/Medicare H I	.00	.00	2,599	2,599	.0	5,497.80
5142 WI Retirement-Employer Sh	.00	.00	2,224	2,224	.0	4,448.15
5144 Hospital\Health Insurance	7.52	7.52	3,150	3,142	.2	7,044.24
5145 Life Insurance	76.37	76.37	31	45-	246.4	61.32
5146 Worker's Compensation Insur	.00	.00	41	41	.0	78.30
5149 Dental Insurance	.00	.00	175	175	.0	320.40
5251 Photocopy Eq Maint & Repair	.00	.00	6,000	6,000	.0	19,646.67
5252 Printing Eq Maint & Repair	.00	.00	1,000	1,000	.0	1,821.66
5311 Postage/Parcel Delivery	.00	.00	15	15	.0	.00
5312 Office Supls & Small Equipmt	.00	.00	550	550	.0	715.05
5371 Photo Copying Supplies	.00	.00	25	25	.0	.00
5372 Photo Copy Equipmt Parts	.00	.00	200	200	.0	.00
5375 Printing Supplies	.00	.00	950	950	.0	1,668.02
5376 Printing Equipmt Parts	.00	.00	300	300	.0	524.91
5475 Co.Telephone Services	.00	.00	15	15	.0	29.08
X EXPENSE	83.89	83.89	51,256	51,172	.2	136,432.40
1501 CENTRAL SERVICES	42,477.89	42,477.89	0	42,478-	.0	37,801.92
15 SERVICES	42,477.89	42,477.89	0	42,478-	.0	37,801.92
00100 GENERAL FUND	29,978,468.79	10,924,176.66	8,424,503	2,499,678-	129.7	88,379,109.87

DODGE COUNTY, WISCONSIN
 REVENUE AND EXPENDITURE REPORT

For the Twelve Months Ending December 31, 2019

DESCRIPTION	CURRENT ACTIVITY	Y-T-D ACTUALS	AMENDED BUDGET	UNEXPENDED BUDGET	PERCENT REAL/EXP	2018 YEAR END ACTUAL
00750 RISK MANAGEMENT						
08 COUNTY ADMINISTRATOR						
751 RISK MANAGEMENT						
R REVENUE						
4111 Property Tax Revenue	55,352.00-	55,352.00-	55,352-	0	100.0	.00
4789 Insurance Allocation	.00	.00	264,000-	264,000-	.0	.00
4789.01 Ins Alloc-Buildings & Conte	101,698.88-	101,698.88-	0	101,699	.0	.00
4789.02 Ins Alloc-Boiler	6,697.00-	6,697.00-	0	6,697	.0	.00
4789.03 Ins Alloc-Equipment	10,708.00-	10,708.00-	0	10,708	.0	.00
4789.04 Ins Alloc-Vehicles	97,791.00-	97,791.00-	0	97,791	.0	.00
4789.05 Ins Alloc-General	376,739.00-	376,739.00-	238,000-	138,739	158.3	.00
4811 Interest on Investments	4,747.55-	4,747.55-	3,650-	1,098	130.1	.00
4818 Dividend Income	87,101.00-	87,101.00-	55,000-	32,101	158.4	.00
4892 Prior Year Revenue	250,000.00-	250,000.00-	0	250,000	.0	.00
4921 Transfer from General Fund	2,529,993.64-	2,529,993.64-	2,529,994-	0	100.0	.00
R REVENUE	3,520,828.07-	3,520,828.07-	3,145,996-	374,833	111.9	.00
X EXPENSE						
5212 Legal Services	.00	.00	100,000	100,000	.0	.00
5212.90 Legal Services-Hwy	51,398.26	51,398.26	0	51,398-	.0	.00
5212.91 Legal Services-Jail	19,366.14	19,366.14	0	19,366-	.0	.00
5212.92 Legal Services-Sheriff	19,035.61	19,035.61	0	19,036-	.0	.00
5219 Other Professional Services	11,883.60	11,883.60	0	11,884-	.0	.00
5249 Computer Main, Lic. & Repair	225.00	225.00	0	225-	.0	.00
5261 Insurance Claims Adjustin	.00	.00	4,000	4,000	.0	.00
5262 Safety & Loss Control	.00	.00	10,000	10,000	.0	.00
5324 Membership Dues	385.00	385.00	385	0	100.0	.00
5414 Co. Liability Ins Allocation	.00	.00	5,000	5,000	.0	.00
5414.93 Veh Deduct-Patrol	2,500.00	2,500.00	0	2,500-	.0	.00
5414.95 Veh Deduct-Transport	2,500.00	2,500.00	0	2,500-	.0	.00
5511 Insurance on Buildings	116,607.73	116,607.73	7,500	109,108-	*****	.00
5512 Vehicles & Equip Liab.Ins.	287.00	287.00	287	0	100.0	.00
5513 General Liability Insurance	101,094.42	101,094.42	39,000	62,094-	259.2	.00
5513.01 Cyber Liability	6,400.00	6,400.00	0	6,400-	.0	.00
5513.02 Errors & Omissions	201,188.00	201,188.00	0	201,188-	.0	.00
5515 Boiler Ins/Equip Failure	6,706.87	6,706.87	300	6,407-	*****	.00
5517 Equipment & Vehicles	28,853.00	28,853.00	32	28,821-	*****	.00
5522 Employee Bonds	1,412.00	1,412.00	2,848	1,436	49.6	.00
5527 Excess Insurance	.00	.00	293,000	293,000	.0	.00
5561 Insured Claims Paid	.00	.00	150,000	150,000	.0	.00
5561.90 Paid Claims-Hwy	295,161.79	295,161.79	0	295,162-	.0	.00
5561.93 Paid Claims-Patrol	3,122.19	3,122.19	0	3,122-	.0	.00
5561.94 Paid Claims-Clearview	1,404.63	1,404.63	0	1,405-	.0	.00
5562 Accrued Known Claims	405,407.00	405,407.00	0	405,407-	.0	.00
5563 Actuarial reserve claims	998,682.00	998,682.00	0	998,682-	.0	.00
5921 Transfer to General Fund	3,650.00	3,650.00	3,650	0	100.0	.00
X EXPENSE	2,277,270.24	2,277,270.24	616,002	1,661,269-	369.7	.00
751 RISK MANAGEMENT	1,243,557.83-	1,243,557.83-	2,529,994-	1,286,436-	49.2	.00

DODGE COUNTY, WISCONSIN
 REVENUE AND EXPENDITURE REPORT

For the Twelve Months Ending December 31, 2019

DESCRIPTION	CURRENT ACTIVITY	Y-T-D ACTUALS	AMENDED BUDGET	UNEXPENDED BUDGET	PERCENT REAL/EXP	2018 YEAR END ACTUAL
00755 WORKERS COMP SELF INSURANCE						
09 HUMAN RESOURCES						
756 WORKERS COMP SELF INSURANCE						
R REVENUE						
4789.06 Ins Alloc-Work Comp	692,662.09-	692,662.09-	229,327-	463,335	302.0	.00
4892 Prior Year Revenue	1,157.43	1,157.43	0	1,157-	.0	.00
4921 Transfer from General Fund	2,724,208.43-	2,724,208.43-	2,724,208-	0	100.0	.00
R REVENUE	3,415,713.09-	3,415,713.09-	2,953,535-	462,178	115.7	.00
X EXPENSE						
5121 Wages-Permanent-Regular	12,717.78	12,717.78	13,931	1,213	91.3	.00
5131 Non-Productive Pay	1,197.70	1,197.70	0	1,198-	.0	.00
5141 Social Security/Medicare H I	1,063.18	1,063.18	1,066	3	99.7	.00
5142 WI Retirement-Employer Sh	912.43	912.43	913	1	99.9	.00
5145 Life Insurance	7.99	7.99	3	5-	266.3	.00
5146 Worker's Compensation Insur	15.63	15.63	17	1	91.9	.00
5219 Other Professional Services	34,000.00	34,000.00	40,000	6,000	85.0	.00
5262 Safety & Loss Control	.00	.00	2,500	2,500	.0	.00
5265 Banking Services	113.40	113.40	200	87	56.7	.00
5311 Postage/Parcel Delivery	21.26	21.26	50	29	42.5	.00
5527 Excess Insurance	58,459.00	58,459.00	56,000	2,459-	104.4	.00
5561 Insured Claims Paid	377,165.20	377,165.20	117,647	259,518-	320.6	.00
5563 Actuarial reserve claims	613,786.00	613,786.00	0	613,786-	.0	.00
5567 Insurance audit adjustment	1,500.00-	1,500.00-	0	1,500	.0	.00
5568 Paid Claims Recovery	487.21-	487.21-	3,000-	2,513-	16.2	.00
5595 Workers Comp Spl Assmnt	8,978.00	8,978.00	0	8,978-	.0	.00
X EXPENSE	1,106,450.36	1,106,450.36	229,327	877,123-	482.5	.00
756 WORKERS COMP SELF INSURANCE	2,309,262.73-	2,309,262.73-	2,724,208-	414,945-	84.8	.00
09 HUMAN RESOURCES	2,309,262.73-	2,309,262.73-	2,724,208-	414,945-	84.8	.00
00755 WORKERS COMP SELF INSURANCE	2,309,262.73-	2,309,262.73-	2,724,208-	414,945-	84.8	.00

Authorize General Fund and Unrestricted Net Position transfers to offset calendar year 2019 departmental deficits

Note: This draft resolution as NOT been reviewed by Corporation Counsel. It is provided to the Finance Committee to provide the anticipated language the forthcoming resolution.

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

WHEREAS, due to circumstances arising after the 2019 budget was adopted, the following transfer of funds are necessary from the General Fund as indicated below to close the accounting books for 2019:

County Board	\$2,415.75
Land Resources & Parks	\$310,970.95
Finance	\$38,788.04
Central Services	\$42,477.89; and

WHEREAS, the County Board deficit relates to ensuring that the allocation of meeting expenses to other departments is applied consistently throughout the County; and

WHEREAS, the Land Resources & Parks deficit amount is the result of creating a bad debts reserve for the Mayville Hotel under the Economic Development Loan Program; and

WHEREAS, the Economic Development Loan Program has funds specifically set aside as a Restricted General Fund that will be used to offset the deficit for 2019; and

WHEREAS, the Finance Department deficit relates to \$28,571 of deferred revenue under the PECFA (Petroleum and Environmental Cleanup Fund Act) that cannot be recognized as revenue in 2019 under modified accrual accounting as well as \$16,016 in audit related expenditures that were more than budgeted for; and

WHEREAS, the Central Services Department was budgeted for a surplus in operations in 2019 even though the department was closed in 2018; and

WHEREAS, due to circumstances arising after the 2019 budget was adopted/amended, the following transfer of funds are necessary from the Unrestricted Net Position for the following internal service funds indicated below to close the accounting books for 2019:

Fund 750 Risk Management	\$1,286,436.17
Fund 755 Workers Compensation	\$414,945.27; and

WHEREAS, the Risk Management Fund required creation of actuarial reserves of approximately \$1.4 million under full accrual accounting; and

WHEREAS, the Workers Compensation Fund required creation of actuarial reserves of approximately \$0.6 million under full accrual accounting;

1
2 **SO, NOW, THEREFORE, BE IT RESOLVED**, that the Dodge County Board of
3 Supervisors hereby authorizes the 2019 transfer from the Unassigned General Fund to the following
4 departments:

5
6

County Board	\$2,415.75
Finance	\$38,788.04
Central Services	\$42,477.89; and

7
8
9

10 **BE IT FURTHER RESOLVED**, that the Dodge County Board of Supervisors hereby
11 authorizes the 2019 transfer from the Restricted General Fund of \$310,970.95 to the Economic
12 Development Loan Program in the Land Resources & Parks Department; and

13
14 **BE IT FURTHER RESOLVED**, that the Dodge County Board of Supervisors hereby
15 authorizes the 2019 transfer of \$1,286,436.17 from the Unrestricted Net Position of Fund 750 Risk
16 Management for actuarial activity in the Risk Management Fund; and

17
18 **BE IT FINALLY RESOLVED**, that the Dodge County Board of Supervisors hereby
19 authorizes the 2019 transfer of \$414,945.27 from the Unrestricted Net Position of Fund 755 Workers
20 Compensation for actuarial activity in the Workers Compensation Fund.

21 All of which is respectfully submitted this ____ day of _____, 2020.

Dodge County Finance Committee

_____ t

FISCAL NOTE: Sufficient funds for these 2019 budget amendments exist in the Unassigned General Fund, Restricted General Fund, Unrestricted Net Position for Risk Management, and Unrestricted Net Position for Workers Compensation for these transfers. Finance Committee review date: _____. Chair initials: _____.

Vote Required: 2/3 of Board Members present.

Resolution Summary: Authorize General Fund and Unrestricted Net Position transfers to offset calendar year 2019 departmental deficits

Dodge County
Final Equity Classifications -- General Fund
For the Year Ended December 31, 2019

Dept	Bus Unit	Acct	Description	Source	Purpose	Non-Spendable	Spendable			Total	2020 Budget Amendment			
							Restricted	Committed	Assigned		Same Purpose	Different Purpose	Total	
General Revenues	100		Delinquent property taxes			961,555.58								
General Revenues	100		Due from Sales Tax Fund			2,905,000.00								
General Revenues	100		Inventories & prepaid expenses			339,446.27								
General Revenues	1350		Res 19-62-Reeseville Shop					3,559,511.00						
General Revenues	1350		Res 19-65-Transfer switches					34,550.00						
General Revenues	1350		Law enforcement building					940,000.00						
General Revenues	1350		Retirement payouts						1,324,943.93					
General Revenues	1350		Subsequent year's budget					5,800.00						
General Revenues			Subtotal			4,206,001.85	0.00	4,539,861.00	1,324,943.93	10,070,806.78	0.00	0.00	0.00	
County Board	143		Clean Sweep					43,716.91				43,716.91		
County Board			Subtotal			0.00	43,716.91	0.00	0.00	43,716.91	43,716.91	0.00	43,716.91	
Land Resources & Parks	811		Land Information	Statutory & Grants			178,903.62					0.00		
Land Resources & Parks	814		LIO copier/scanner	Grants/donations			19,011.00					0.00		
Land Resources & Parks	7802		Non-metallic mining				18,706.17					0.00		
Land Resources & Parks	7852		Gold Star Trail				166,877.00					86,877.00		
Land Resources & Parks	7863	5822	Harnischfeger Park		Old house re[ur]pose/demo			10,700.00				10,700.00		
Land Resources & Parks	7863	5822	Harnischfeger Park		Old north shelter concrete remove			2,500.00				2,500.00		
Land Resources & Parks	7864	5299	Nitschke Mounds Park		Master Plan			12,000.00				12,000.00		
Land Resources & Parks	7865		Astico Park		Remaining storm damage funds			46,500.00				46,500.00		
Land Resources & Parks	7866	5829	Derge Park		Phase 1 electrical			10,000.00				10,000.00		
Land Resources & Parks	7867	5829	Ledge Park		Overlook boardwalk			28,000.00				28,000.00		
Land Resources & Parks	7868	5431	Trail System		Bridge/culvert repair			15,500.00				15,500.00		
Land Resources & Parks	7869		Parks - Future Development		Reservation fees built up				73,442.30			0.00		
Land Resources & Parks	7871		Revolving Loans		Restricted by state		1,296,090.03					0.00		
Land Resources & Parks	7872		CDBG loans		Restricted by state		12,418.14					0.00		
Land Resources & Parks			Subtotal			0.00	1,692,005.96	125,200.00	73,442.30	1,890,648.26	212,077.00	0.00	212,077.00	
Circuit Courts	301	5819	Courts A/V Project					114,035.91				114,035.91		
Circuit Courts	301	4921.03	Courts A/V Project	Sales Tax Transfer				(114,035.91)				(114,035.91)		
Circuit Courts	301	5819	Courts A/V Project			152,002.73		37,966.82				37,966.82		
Circuit Courts			Subtotal			152,002.73	0.00	37,966.82	0.00	189,969.55	37,966.82	0.00	37,966.82	
Human Resources	905		Employee health & wellness						1,846.57					
Human Resources			Subtotal			0.00	0.00	0.00	1,846.57	1,846.57	0.00	0.00	0.00	
Register of Deeds	1002	5818	Redaction project					3,677.39				3,677.39		
Register of Deeds			Subtotal			0.00	3,677.39	0.00	0.00	3,677.39	3,677.39	0.00	3,677.39	
County Clerk	1202	5214	Elections		Election coding			2,150.00				2,150.00		
County Clerk	1202	5249	Elections		Upgrade election equipment			5,725.00				5,725.00		
County Clerk			Subtotal			0.00	0.00	7,875.00	0.00	7,875.00	7,875.00	0.00	7,875.00	
Finance	1325		Clearview donations				30,457.92					0.00		
Finance	1326		Jail improvements				156,408.44					0.00		
Finance			Subtotal			0.00	186,866.36	0.00	0.00	186,866.36	0.00	0.00	0.00	
County Treasurer	1448		Monarch property site					13,439.00	1,894.05			0.00		
County Treasurer			Subtotal			0.00	0.00	13,439.00	1,894.05	15,333.05	0.00	0.00	0.00	

**Dodge County
Final Equity Classifications -- General Fund
For the Year Ended December 31, 2019**

Dept	Bus Unit	Acct	Description	Source	Purpose	Non-Spendable	Spendable			Total	2020 Budget Amendment			
							Restricted	Committed	Assigned		Same Purpose	Different Purpose	Total	
Corporation Counsel	1711		Special Legal Counsel									14,547.35		
Corporation Counsel	1719		Codification project									3,776.11		
Corporation Counsel			Subtotal			0.00	0.00	21,323.46	0.00	21,323.46		18,323.46	0.00	18,323.46
Information Technology	1801	5214	Information Technology		Migrating AS/400 data							20,000.00		
Information Technology	1811	5249	Network infrastructure		UPS hardware & Informacast							75,000.00		
Information Technology	1814	5214	Enterprise systems		Kronos enhancements							17,000.00		0.00
Information Technology	1814	5818.01	Enterprise systems		ERP Project							742,279.68		45,189.68
Information Technology	1816	5226	Internet		Countywide service							10,000.00		10,000.00
Information Technology			Subtotal			0.00	0.00	864,279.68	0.00	864,279.68		121,189.68	0.00	121,189.68
Physical Facilities	1901		County Buildings		Upgrade DDC controls							22,000.00		22,000.00
Physical Facilities	1901		County Buildings		Water heaters/radio/cameras							19,000.00		19,000.00
Physical Facilities	1905		Henry Dodge Office Building		Replace bad heating valves							10,000.00		10,000.00
Physical Facilities	1914		Buildings ADA Improvements		No change since at least 2007							61,950.08		0.00
Physical Facilities	2901		Courts Building Maintenance		R/R leaking roof drain piping							29,000.00		29,000.00
Physical Facilities	2902		Corrections Building Maint		Water flushing points							21,000.00		21,000.00
Physical Facilities	2902		Corrections Building Maint		VACs, HVAC, VFDs							17,000.00		17,000.00
Physical Facilities			Subtotal			0.00	0.00	118,000.00	61,950.08	179,950.08		57,000.00	61,000.00	118,000.00
Sheriff	2029		K-9 Patrol donations		Unspent donations							37,559.61		0.00
Sheriff	2032		Law enforcement		Unspent donations							68,763.69		0.00
Sheriff	2034		Federal forfeitures		Restricted by federal program							5,137.66		0.00
Sheriff	2036		Metro Drug Investigation		No remaining funds available							0.00		0.00
Sheriff			Subtotal			0.00	111,460.96	0.00	0.00	111,460.96		0.00	0.00	0.00
Emergency Management	2819		Emergency Disaster									5,000.00		0.00
Emergency Management			Subtotal			0.00	0.00	5,000.00	0.00	5,000.00		0.00	0.00	0.00
Veterans Services	5301		Veterans Relief		"Fund Balance" carried forward							6,059.13		0.00
Veterans Services			Subtotal			0.00	0.00	0.00	6,059.13	6,059.13		0.00	0.00	0.00
County Library System	6001		County Library System		Non-countywide levy							144.06		0.00
County Library System			Subtotal			0.00	144.06	0.00	0.00	144.06		144.06	0.00	144.06
UW Madison	6812		UW Educational Activities		"Fund Balance" carried forward							32,741.97		0.00
UW Madison	6813		School Peer Counseling		"Fund Balance" carried forward							138.66		0.00
UW Madison	6814		Youth Educational Activities		"Fund Balance" carried forward							38,761.25		0.00
UW Madison	6862		Traffic Safety Course		"Fund Balance" carried forward							5,178.16		0.00
UW Madison	6864		Organizational Education		"Fund Balance" carried forward							276.09		0.00
UW Madison	6871		County Conservation Aids		"Fund Balance" carried forward							(100.50)		0.00
UW Madison	6874		Pesticide Training		"Fund Balance" carried forward							3,792.64		0.00
UW Madison			Subtotal			0.00	288.12	0.00	80,788.27	81,076.39		0.00	0.00	0.00
Land & Water Conservation	7001	5219	Land & Water Conservation		Other professional services							1,900.00		1,900.00
Land & Water Conservation	7001	5279	Land & Water Conservation		Well testing							670.00		670.00
Land & Water Conservation	7001	5325	Land & Water Conservation		Registration fees & tuition							500.00		500.00
Land & Water Conservation	7001	5734	Land & Water Conservation		Environmental education award							500.00		500.00
Land & Water Conservation	7073		Reforestration program		"Fund Balance" carried forward							6,504.56		0.00

Dodge County
Final Equity Classifications -- General Fund
For the Year Ended December 31, 2019

Dept	Bus Unit	Acct	Description	Source	Purpose	Non-Spendable	Spendable		Total	2020 Budget Amendment			
							Restricted	Committed		Assigned	Same Purpose	Different Purpose	Total
Land & Water Conservation			Subtotal			0.00	0.00	3,570.00	6,504.56	10,074.56	1,900.00	1,670.00	3,570.00
General Fund Totals						4,358,004.58	2,038,159.76	5,736,514.96	1,557,428.89	13,690,108.19	503,870.32	62,670.00	566,540.32
			Unassigned fund balance										
			Total fund balance							11,929,174.35			
										25,619,282.54			

Dodge County
Non-Spendable General Fund Balance
December 31, 2019

Co.	Account Codes	Description	Prior Year-End Balance	Postings This Period	Postings Year-to-Date	Current Balance
100	100.1231.2007	DELQ TAX 2006 DUE 2007	567.52		(567.52)	
100	100.1231.2008	DELQ TAX 2007 DUE 2008	597.68			597.68
100	100.1231.2009	DELQ TAX 2008 DUE 2009	1,470.32			1,470.32
100	100.1231.2010	DELQ TAX 2009 DUE 2010	1,494.36			1,494.36
100	100.1231.2011	DELQ TAX 2010 DUE 2011	50,963.30		(1,707.55)	49,255.75
100	100.1231.2012	DELQ TAX 2011 DUE 2012	47,501.81		(2,601.50)	44,900.31
100	100.1231.2013	DELQ TAX 2012 DUE 2013	47,199.37		(3,515.61)	43,683.76
100	100.1231.2014	DELQ TAX 2013 DUE 2014	49,868.85		(4,283.18)	45,585.67
100	100.1231.2015	DELQ TAX 2014 DUE 2015	57,377.50		(12,072.68)	45,304.82
100	100.1231.2016	DELQ TAX 2015 DUE 2016	64,304.77	(400.26)	(53,881.16)	10,423.61
100	100.1231.2017	DELQ TAX 2016 DUE 2017	441,608.54	(8,350.43)	(355,212.61)	86,395.93
100	100.1231.2018	DELQ TAX 2017 DUE 2018	1,084,013.66	(28,051.50)	(671,377.91)	412,635.75
100	100.1231.2019	DELQ TAX 2018 DUE 2019		(231,125.31)	898,728.76	898,728.76
100	100.1231.999	Uncollectible Certific	(299,264.08)	72,797.24	72,797.24	(226,466.84)
100	100.1232.016	TD-Town of Emmet	7.03	(8.89)	(7.03)	
100	100.1232.020	TD-Town of Herman	752.38	(752.38)	(752.38)	
100	100.1232.024	TD-Town of Hustisford	350.56	(350.56)	(350.56)	
100	100.1232.046	TD-Town of Westford	94.33	(94.33)	(94.33)	
100	100.1232.176	TD-Village of Randolph	107,335.80	(14,524.10)	(107,335.80)	
100	100.1232.206	TD-City of Beaver Dam	20,566.30	(27,928.06)	(20,566.30)	
100	100.1232.236	TD-City of Horicon	42.07	(23.49)	(42.07)	
100	100.1232.292	TD-City of Waupun	58.33	(58.33)	(58.33)	
100	100.1332	Int-Delinq Property Tax	236,533.00	64,959.67	64,959.67	301,492.67
100	100.1333	Penalty-Delng Property	118,266.00	(118,266.00)	(118,266.00)	

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100	100.1521	Due from Public Health	1,508,735.00		(1,508,735.00)	
100	100.1526	Due from Sales Tax Fund		2,905,000.00	2,905,000.00	2,905,000.00
100	100.1573	Due from Hwy & Airport	593,091.00		(593,091.00)	
100	100.1612	Plat Book Inventory	1,910.25	(1,364.43)	(1,910.25)	
100	100.1615	Foreclosed properties				
100	100.1615.024	Foreclosures T-Hustisf		25.45	25.45	25.45
100	100.1615.206	Foreclosures C-Beaver		9.31	9.31	9.31
100	100.1615.292	Foreclosures C-Waupun		58.33	58.33	58.33
100	100.1661.091	Prepaid H I Adm & Exce				
100	100.1661.092	Prepaid State H I Insu	351,177.57	432,173.41	(353,506.77)	(2,329.20)
100	100.1661.131	Prepaid Life Insurance	19,674.39	(259,506.02)	(20,509.30)	(834.91)
100	100.1661.132	Prepaid Health Insuran				
100	100.1661.99	Prepaid General Fund	318,755.63	173,510.73	23,761.66	342,517.29
100	100.2433.038	Due to T-Rubicon		(128,429.79)	(128,429.79)	(128,429.79)
100	100.2433.206	Due to C-Beaver Dam		(21,028.13)	(21,028.13)	(21,028.13)
100	100.2611	Deferred Property Taxes	(414,610.00)	109,529.75	109,529.75	(305,080.25)
100	100.2612	Accrued Int on Delq Tax	(236,533.00)	(62,875.80)	(62,875.80)	(299,408.80)
100	100.2613	Accrued Penalty on Delq	(118,266.00)	118,266.00	118,266.00	
100	100.3412	Nonspendable	(2,546,909.00)	(1,659,092.85)	(1,659,092.85)	(4,206,001.85)
		Totals	<u>1,508,735.24</u>	<u>1,314,099.23</u>	<u>(1,508,735.24)</u>	<u>0.00</u>

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3/25/2020, 10:01 AM

1 RESOLUTION NO. _____

2
3 **Authorize General Fund Balance Classifications as of December 31, 2019**

4
5 *Note: This draft resolution as NOT been reviewed by Corporation Counsel. It is provided to the*
6 *Finance Committee to provide the anticipated language the forthcoming resolution.*

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

9
10 **WHEREAS**, Dodge County follows Governmental Accounting Standards Board Statement
11 No. 54 (GASB 54) for fund balance classifications for governmental funds; and

12
13 **WHEREAS**, the Dodge County Finance Committee has reviewed the attached Exhibit A for
14 the General Fund and are summarized by GASB 54 category as listed below:

15
16 Non-spendable – Delinquent property taxes and related interest, inventory, and prepaid expenditures
17 totaling \$4,358,004.58

18
19 Restricted – As required by Wisconsin statutes, grant restrictions, and/or donor restrictions totaling
20 \$2,038,159.76

21
22 Committed – Fund balance applied to the adopted 2020 budget, committed by subsequent County
23 Board resolutions, and pending 2020 budget amendments for carryforward items totaling
24 \$5,736,514.96

25
26 Assigned – Intended to be used for future programs or activities but have not been included in a
27 departmental budget at this time totaling \$1557,428.89; and

28
29 **WHEREAS**, the Dodge County Finance Committee recommends modifying the current fund
30 balance policy to allow all funds to retain all fund balances (equity) within their individual fund and
31 thus not have any departmental surplus for 2019 lapse to the General Fund; and

32
33 **WHEREAS**, the Dodge County Finance Committee recommends that the Assigned General
34 Fund Balance in the General Fund specifically includes \$1,324,943.93 as a result of correcting
35 departmental vacation pay in relation to GASB Statement No. 16 and that these funds shall be set aside
36 for employee retirements/terminations in the General Fund departments; and

37
38 **WHEREAS**, the Dodge County Finance Committee recommends the 2020 budget shall be
39 amended to include _____ in Dept. 00 General Revenues expenditures for a pool to be
40 transferred to applicable departments by the Finance Department once a retirement/termination payout
41 for both sick and vacation wages;

42
43 **NOW, THEREFORE BE IT RESOLVED**, that the Dodge County fund balance policy be
44 amended to allow all funds to retain all fund balances (equity) within their individual fund and thus not
45 have any departmental surplus for 2019 lapse to the General Fund; and
46

1 **BE IT FURTHER RESOLVED**, that the 2020 Dodge County budget be amended to increase
2 expenditures in Dept. 00 General Revenues be increased by _____ as a pool for
3 retirements/terminations payouts in General Fund departments; and
4

5 **BE IT FURTHER RESOLVED**, that the Finance Director is authorized to transfer appropriate
6 funds from Dept. 00 General Revenues to affected departments in the General Fund for
7 retirement/termination payouts that occur during 2020; and
8

9 **BE IT FURTHER RESOLVED**, that the remaining amount of _____ shall remain in the
10 Assigned General Fund for the purpose of future retirements/terminations in the General Fund; and
11

12 **BE IT FURTHER RESOLVED**, that the remaining amount of _____ shall remain in the
13 Assigned General Fund for the potential future usage by various departments as indicated on the
14 attached Exhibit A.
15
16

All of which is respectfully submitted this _____ day of _____, 2020.

Dodge County Finance Committee

_____ t

FISCAL NOTE: There are separate resolutions to amend the 2020 budget for the General Fund departments for both same purpose and different purposes. The Finance Committee anticipates looking at the draft Fund Balance Policy at their April or May 2020 meeting to determine the amount needed to retain in the Unassigned General Fund Balance. Finance Committee review date: _____ . Chair initials: _____ .

Vote Required: 2/3 of Board Members present.

Resolution Summary: Authorize General Fund Balance classifications as of December 31, 2019

1 RESOLUTION NO. _____
2

3 **Resolution to Carry Over Funds from Budget Year 2019 to**
4 **Budget Year 2020 for the Same Purpose**
5

6 Note: The dollar amounts in this resolution, as well as the attached Exhibit A, need to be revised. This
7 is due to a number of factors including, but not limited to, being already included in the adopted 2020
8 budget or correction of amounts. The attached Exhibit A is included so that you can see the longer
9 description by the department for the request.

10
11 TO THE HONORABLE BOARD OF SUPERVISORS OF DODGE COUNTY, WISCONSIN,
12

13 **WHEREAS**, the Dodge County Finance Committee has set forth in a document entitled
14 *Requests To Carry Over Funds From Budget Year 2019 To Budget Year 2020 for the Same Purpose*,
15 a list of requests that it has recently received from County Departments to carry over unexpended
16 funds and related revenues from Budget Year 2019 to Budget Year 2020, a copy of which has been
17 attached hereto as Exhibit "A"; and,
18

19 **WHEREAS**, in connection with each of these requests by County Departments to carry over
20 funds, the Finance Committee has:
21

- 22 1. Confirmed with the County Departments that the funds will be used in Fiscal Year 2020 for
23 the same purpose or purposes for which the funds were originally appropriated;
24
- 25 2. Received a recommendation from the committee of jurisdiction of each department that has
26 made a request; and,
27
- 28 3. Received a recommendation from the County Administrator; and,
29

30 **WHEREAS**, the Finance Committee has considered the requests by County Departments, the
31 recommendations of the committees of jurisdiction and the recommendations of the County
32 Administrator, and has formed the considered conclusion that it is in the best interests of Dodge County
33 for the Dodge County Board of Supervisors to carry over funds from Budget Year 2019 to Budget Year
34 2020, as requested;
35

36 **SO, NOW, THEREFORE, BE IT RESOLVED**, that the Dodge County Board of Supervisors
37 hereby:
38

- 39 1. Carries over funds from the 2019 Dodge County Budget, from those business units and in
40 those amounts set forth in Exhibit "A", attached hereto, in a total amount of **\$3,441,278.81**,
41 and appropriates those funds to the 2020 Dodge County Budget, and by doing so, transfers
42 said funds from the General Fund;
43
- 44 2. Appropriates to the 2020 Dodge County Budget the funding necessary to cover the carry
45 over expenditures by adjusting the 2020 Dodge County Budget, the related revenues and the
46 related 2019 fund balances, for a total amount of **\$3,441,278.81**; and,
47

- 1 3. Directs the Dodge County Finance Director to make all necessary adjustments to the 2020
2 Dodge County Budget authorized by the adoption of this Resolution.

All of which is respectfully submitted this 17th day of March, 2020.

Dodge County Finance Committee:

David Frohling

Ed Benter

David Guckenberger

Jeffrey Caine

Thomas J. Schaefer

FISCAL NOTE:

Finance Committee review date: _____. ***Chair initials:*** _____.

Vote Required: Two-thirds (2/3) of members elect.

Resolution Summary: Resolution to Carry Over Funds from Budget Year 2019 to Budget Year 2020.

**REQUESTS TO CARRY OVER FUNDS FROM BUDGET
YEAR 2019 TO BUDGET YEAR 2020**

SAME PURPOSE

1. Department: County Clerk/Elections				
	Business Unit	Project/Specific Purpose	Amount Available for Carryover	Purpose
A.	1204.5214	Data Processing Services	\$2,150	Election Coding
B.	1204.5249	Computer Maintenance, Licenses & Repair	\$5,725	Upgrade to Election Equipment

Total Amount of Funds Requested to be Carried Over: \$ 7,875.00

2. Department: County Clerk/Library				
	Business Unit	Project/Specific Purpose	Amount Available for Carryover	Purpose
A.	6001	Fund Balance	\$144	Non-County Wide Library

Total Amount of Funds Requested to be Carried Over: \$ 144.00

3. Department: Register of Deeds				
	Business Unit	Project/Specific Purpose	Amount Available for Carryover	Purpose
A.	1002.4931 R 1002.5818 E	Redaction	\$3,677.39	Redaction

Total Amount of Funds Requested to be Carried Over: \$ 3,677.39

4. Department: Land and Water Conservation				
	Business Unit	Project/Specific Purpose	Amount Available for Carryover	Purpose
A.		Other Professional Services	\$1,900.00	Other Professional Services

Total Amount of Funds Requested to be Carried Over: \$ 1,900.00

5. Department: Land Resources and Parks				
	Business Unit	Project/Specific Purpose	Amount Available for Carryover	Purpose
A.	7863.5822	Old House Demo/Repurpose	\$10,700	
B.	7863.5233	Old North Shelter Concrete removal/landscape	\$2,500	
C.	7864.5299	Nitschke Mounds Park Master Plan	\$12,000	
D.	7866.5829	Phase 1 Campsite Electrical Upgrade	\$10,000	
E.	7867.5829	Ledge Park Overlook Boardwalk	\$28,000	
F.	7868.5431 7868.5829	Wild Goose Trail bridge and culvert repairs	\$15,500	
G.	811	Land Info. Office	\$178,869	State Program Funds. Funds must stay in program for Land Information Program Improvements.
H.	814	Land Info Copier/Scanner Fund	\$19,011	Land Info Program Funds held for future Copier/Scanner Replacement. Funds must stay in program for Land Information Program Improvements.
I.	7802	Non-Metallic Mining	\$23,505	State Program.
J.	7869	Parks Future Development Funds	\$73,442	Funds builds from reservation fees.
K.	7871	Revolving Loan Fund	\$1,551,206**	Federal/State Program Funds. **Need to Confirm dollar amount with Finance
L.	7872	CDBG Loan Funds	\$27,500**	Federal/State Program Funds. **Need to confirm dollar amount with Finance
M.	7865	Astico Park	\$46,500	Remaining storm damage and insurance Funds carried forward.

Total Amount of Funds Requested to be Carried Over:

\$ 1,998,733.00

6. Department: Extension Education				
	Business Unit	Project/Specific Purpose	Amount Available for Carryover	Purpose
A.	6812	General Education/ School Peer Counseling/ Multi-Cultural	\$33,396.69	6812 – University Education Activities - \$32,741.94 6813 – School Peer Counseling - \$138.66 6864 – Multi-Cultural - \$516.09
B.	6814	Youth Education	\$38,761.25	
C.	6862	Tractor Safety	\$5,843.16	
D.	6871	County Conservation Aids	\$4,864.00	
E.	6874	Application Training	\$4,168.08	

Total Amount of Funds Requested to be Carried Over: \$ 87,033.18

7. Department: Corporation Counsel				
	Business Unit	Project/Specific Purpose	Amount Available for Carryover	Purpose
A.	1711.5212	Special Legal Counsel	\$4,606.03	Outside Counsel
B.	1719.5219	County Ordinance Codification	\$2,220.96	Codification

Total Amount of Funds Requested to be Carried Over: \$ 6,826.99

8. Department: Dodge County Sheriff's Office				
	Business Unit	Project/Specific Purpose	Amount Available for Carryover	Purpose
A.	2034	Federal Forfeiture Fund	\$3,498.00	
B.	2032	Law Enforcement Fund	\$74,243.60	
C.	2036	Metro Drug Investigation	\$32,952.00	
D.	2029	K-9 Patrol Fund	\$37,559.61	

Total Amount of Funds Requested to be Carried Over: \$ 148,253.21

9. Department: Health and Wellness				
	Business Unit	Project/Specific Purpose	Amount Available for Carryover	Purpose
A.	905	Employee Wellness	\$1,846.57	

Total Amount of Funds Requested to be Carried Over: \$ 1,846.57

10. Department: Physical Facilities Maintenance Department				
	Business Unit	Project/Specific Purpose	Amount Available for Carryover	Purpose
A.	2902	Other Capital Improvements	\$21,000.00	Water Flushing Points
B.	1914	ADA County Building Remodel	\$61,950.00	ADA Remodel
C.	2902	Other Capital Equipment	\$17,000.00	Inmate VAC's, HVAC upgrades / VFD's on Pumps
D.	1901	Other Capital Improvements	\$19,000.00	Water Heater/Radios/Cameras

Total Amount of Funds Requested to be Carried Over: \$ 118,950.00

11. Department: Dodge County Board				
	Business Unit	Project/Specific Purpose	Amount Available for Carryover	Purpose
A.	1240	Clean Sweep	\$43,716.91	

Total Amount of Funds Requested to be Carried Over: \$ 43,716.91

12. Department: Dodge County Veteran Services				
	Business Unit	Project/Specific Purpose	Amount Available for Carryover	Purpose
A.	5301	Veteran Relief Fund	\$6,040.15	In accordance with Wisconsin Statute 45.86 (1) these dollars were levied by the county board for the purpose of aiding needy veterans, surviving spouses, dependent children of veterans and will be used for providing future aid entitled under that section.

Total Amount of Funds Requested to be Carried Over: \$ 6,040.15

13. Department: 1801 Information Technology				
	Business Unit	Project/Specific Purpose	Amount Available for Carryover	Purpose
A.	1801.5214	Data Processing AS400 Consulting	\$20,000.00	Migrating Data from AS400 to SQL

Total Amount of Funds Requested to be Carried Over: \$ 20,000.00

14. Department: 1811 Desktop and Network Infrastructure				
	Business Unit	Project/Specific Purpose	Amount Available for Carryover	Purpose
A.	1811.5249	UPS & PA-VoIP Informacast	\$75,000.00	UPS Hardware & Informacast

Total Amount of Funds Requested to be Carried Over: \$ 75,000.00

15. Department: 1814 Enterprise Systems				
	Business Unit	Project/Specific Purpose	Amount Available for Carryover	Purpose
A.	1814.5214	Kronos Enhancements	\$17,000.00	
B.	1814.5818.01	ERP Project	\$742,279.68	

Total Amount of Funds Requested to be Carried Over: \$ 759,279.68

16. Department: 1816 Internet Services				
	Business Unit	Project/Specific Purpose	Amount Available for Carryover	Purpose
A.	1816.5226	County-wide Internet Service	\$10,000.00	Internet Service Upgrades

Total Amount of Funds Requested to be Carried Over: \$ 10,000.00

17. Department: 301 Courthouse AV Project				
	Business Unit	Project/Specific Purpose	Amount Available for Carryover	Purpose
A.	301.5819	Courthouse AV Project	\$152,002.73	2020 Pending Invoices \$127,125 + \$3,272 + \$1,675

Total Amount of Funds Requested to be Carried Over: \$ 152,002.73

Total Amount of Funds Requested to be Carried Over: \$ 3,441,278.81

1 RESOLUTION NO. _____
2

3 **Resolution to Carry Over Funds from Budget Year 2019 to**
4 **Budget Year 2020 for the Different Purpose**
5

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

8 **WHEREAS**, the Dodge County Finance Committee has set forth in a document entitled
9 *Requests To Carry Over Funds From Budget Year 2019 To Budget Year 2020 for the Different*
10 *Purpose*, a list of requests that it has recently received from County Departments to carry over
11 unexpended funds and related revenues from Budget Year 2019 to Budget Year 2020, a copy of
12 which is attached hereto as Exhibit "A"; and,
13

14 **WHEREAS**, in connection with each of these requests by County Departments to carry over
15 funds, the Finance Committee has:
16

- 17 1. Confirmed with the County Departments that the funds will be used in Fiscal Year 2020 for
18 the different purpose or purposes for which the funds were originally appropriated;
19
- 20 2. Received a recommendation from the committee of jurisdiction of each department that has
21 made a request; and,
22
- 23 3. Received a recommendation from the County Administrator; and,
24

25 **WHEREAS**, the Finance Committee has considered the requests by County Departments, the
26 recommendations of the committees of jurisdiction and the recommendations of the County
27 Administrator, and has formed the considered conclusion that it is in the best interests of Dodge County
28 for the Dodge County Board of Supervisors to carry over funds from Budget Year 2019 to Budget Year
29 2020, as requested;
30

31 **SO, NOW, THEREFORE, BE IT RESOLVED**, that the Dodge County Board of Supervisors
32 hereby:
33

- 34 1. Carries over funds from the 2019 Dodge County Budget, from those business units and in
35 those amounts set forth in Exhibit "A", attached hereto, in a total amount of **\$62,670**, and
36 appropriates those funds to the 2020 Dodge County Budget, and, by doing so, transfers said
37 funds from the General Fund;
38
- 39 2. Appropriates to the 2020 Dodge County Budget the funding necessary to cover the carry
40 over expenditures by adjusting the 2020 Dodge County Budget, the related revenues and the
41 related 2019 fund balances, for a total amount of **\$62,670**; and,
42
- 43 3. Directs the Dodge County Finance Director to make all necessary adjustments to the 2020
44 Dodge County Budget authorized by the adoption of this Resolution.
45

All of which is respectfully submitted this 17th day of March, 2020.

Dodge County Finance Committee:

David Frohling

Ed Benter

David Guckenberger

Jeffrey Caine

Thomas J. Schaefer

FISCAL NOTE:

Finance Committee review date: March 9, 2020. Chair initials: _____.

Vote Required: Two-thirds (2/3) of members elect.

Resolution Summary: Resolution to Carry Over Funds from Budget Year 2019 to Budget Year 2020.

**REQUESTS TO CARRY OVER FUNDS FROM BUDGET
YEAR 2019 TO BUDGET YEAR 2020**

DIFFERENT PURPOSE

1. Department: Land and Water Conservation				
	Business Unit	Project/Specific Purpose	Amount Available for Carryover	Justification
A.	7001.5361 to 7001.5325	Erosion Materials Supply	\$500.00	Registration Fees & Tuition
B.	7001.5431 to 7004.5279	Highway Dept. Services & Supplies	\$670.00	Well Testing
C.	7001.5242 to 7001.5734	Machinery & equipment Maintenance	\$100.00	Environmental Education Award
D.	7001.5473 to 7001.5734	Reproduction Service	\$400.00	Environmental Education Award

Total Amount of Funds Requested to be Carried Over: \$ 1,670.00

2. Department: Physical Facilities Maintenance Department				
	Business Unit	Project/Specific Purpose	Amount Available for Carryover	Justification
A.	1901	County Buildings - Other Capital Improvements	\$22,000.00	Upgrade to DDC Controls AHU 1 & 2
B.	1905	Henry Dodge Office Building	\$10,000.00	Replace Bad Heating Valves
C.	2901	Court's Building Maintenance - Electric	\$17,000.00	Repair / Replace Leaking Roof Drain Piping
D.	2901	Court's Building Maintenance – Natural Gas	\$12,000.00	Repair / Replace Leaking Roof Drain Piping

Total Amount of Funds Requested to be Carried Over: \$ 61,000.00

Total Amount of Funds Requested to be Carried Over: \$ 62, 670.00

Requests to Carry Over Funds From Budget Year 2019 to Budget Year 2020

1. **Department:**

Business Unit	Original Purpose/ Amount	Carryover Amount	Same or Different Project/Purpose?	If Different, Describe New Project/Purpose
A. 1901	Other Cap. Improvements 21,500	19,000	Water Heater/Radios/cameras	Water Heater, Radios
B. 1901	22,000	22,000	Different	Upgrade to DDC controls AHU 1and 2
C. 1905	15,500	10,000	Different	Replace bad heating valves

2. **Department:**

Business Unit	Original Purpose/ Amount	Carryover Amount	Same or Different Project/Purpose	If Different, Describe New Project/Purpose
A. 2901	Electric 178,000	17,000	Different	Repair/replace leaking roof drain piping
B. 2901	Natural Gas 72,000	12,000	Different	Repair/replace leaking roof drain piping
C. 2902	Other Cap. Equipment 17,117	17,000	Same/Inmate Vac's, HVAC upgrades/VFD's on pumps	

3. **Department:**

Business Unit	Original Purpose/ Amount	Carryover Amount	Same or Different Project/Purpose	If Different, Describe New Project/Purpose
A. 2902	Other Cap. Improvements 21,000	21,000	Same/Water Flushing points	
B. 1914	ADA County Building Remodel	61,950	Same/ADA Remodel	

Dodge County
Sales Tax Fund Analysis
March 19, 2020

Account Description	12/31/19 Balance	Projected 2020 activity					12/31/20 Balance	Net Position 2020		
		Cash spent as budgeted	Courts A/V Project	Detention Facility	Information Technology	Reeseville Shop		Available to Apply to 2021 budget	Year end Receivable	Total
Interfund Settlement	4,999,790.10	(1,923,894.00)	(114,035.91)	(540,000.00)	(428,333.00)	3,559,511.00	5,553,038.19	5,553,038.19		
DOR-Sales Tax	1,270,607.53						1,270,607.53		1,270,607.53	
Total Assets	6,270,397.63	(1,923,894.00)	(114,035.91)	(540,000.00)	(428,333.00)	3,559,511.00	6,823,645.72	5,553,038.19	1,270,607.53	
Due to General Fund	(2,905,000.00)			540,000.00	428,333.00	(3,559,511.00)	(5,496,178.00)	(5,496,178.00)		
Total Liabilities	(2,905,000.00)	0.00	0.00	540,000.00	428,333.00	(3,559,511.00)	(5,496,178.00)	(5,496,178.00)	0.00	
Subsequent year budget	(1,923,894.00)	1,923,894.00					0.00			
Committed	(114,035.91)		114,035.91				0.00			
Assigned	(1,327,467.72)						(1,327,467.72)			
Total Net Position	(3,365,397.63)	1,923,894.00	114,035.91	0.00	0.00	0.00	(1,327,467.72)	56,860.19	1,270,607.53	1,327,467.72
Total Liabilities & Net Position	(6,270,397.63)	1,923,894.00	114,035.91	540,000.00	428,333.00	(3,559,511.00)	(6,823,645.72)			

Comments

- A. An assumption is made that sales tax activity will be as budgeted. Based upon 20219 actual activity, there could be the potential of \$1 million extra revenue.
- B. The year end receivable will be there every year, as the November/December sales tax revenues are received in January/February.
- C. This analysis does not take into account any potential requirements for a fund balance policy.
- D. For the Courts A/V Project, an assumption is made that the carryforward request from 2019 to 2020 will be approved.

The Unassigned General Fund balance as per the draft fund balance policy has not been calculated as of 03-25-2020.

As soon as the analysis is complete, it will be provided to the Finance Committee.

Dave Ehlinger

Finance Director