

## MEETING OF THE DODGE COUNTY FINANCE COMMITTEE

March 9, 2020, 8:00 A.M.

FIRST FLOOR AUDITORIUM – ROOMS H & 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, and Guckenberger.

Member(s) absent from the Finance Committee: Schaefer (Excused).

Others present: Finance Director David Ehlinger; Deputy County Clerk Christine Kjornes; County Administrator Jim Mielke; Corporation Counsel Kimberly Nass; Human Services and Health Department Fiscal Support Services Division Manager Monica Hooper; Human Services and Health Director Becky Bell; Land Resources and Parks Director Bill Ehlenbeck; Assistant Finance Director Eileen Lifke; Senior Accountant Makenzie Drays; Information Technology Director Justin Reynolds; Clearview Interim Executive Director Lori Kurutz; Clearview Director of Financial Services Nicole Grossman; and County Board Chairman Russell Kottke.

There was no Non-Committee Member County Board Supervisors requesting payment for attending the meeting.

There was no public comment.

Motion by Guckenberger, seconded by Benter to approve the February 17, 2020 minutes, as presented. Motion carried.

Supervisor Jeffrey Caine arrived to the meeting at 8:04 a.m.

Chairman Frohling reported that the Judicial and Public Protection Committee requested that the Finance Committee hold the following Resolutions:

- To Abolish the Position of *Deputy Sheriff* and Create Position of *Patrol Sergeant*, and Authorizing a General Fund Transfer.
- To Abolish the Position of *Jail Corporal* and Create Two Positions of *Jail Sergeant*, and, Authorizing a General Fund Transfer.
- To Create Position of *Deputy Secretary* and Authorize a General Fund Transfer.

The Committee continued with a discussion regarding a Resolution to Authorize the Purchase of One 2020 Ford F750 Truck Equipped With a Stamm Platform Lift and Hydraulic Crane. The Fiscal Note set forth in the Resolution was presented to the Finance Committee for review and approval.

Supervisor Guckenberger asked that the Highway Department report back to the Finance Committee regarding the trade-in. Motion by Guckenberger, seconded by Benter to authorize and direct the Finance Committee's Chairman to sign the Fiscal Note, and forward the Resolution to the County Clerk. Motion carried.

Finance Director David Ehlinger provided an oral report to the Committee regarding a Resolution Authorizing Transfers from the General Fund to Create Self-Insured Internal Service Funds. The Fiscal Note set forth in the Resolution was presented to the Finance Committee for review and approval. Mr. Ehlinger reported that it was discovered that the initial investment in Wisconsin Municipal Mutual Insurance Company (WMMIC) was incorrect. Mr. Ehlinger further reported to accurately account for insurance coverages and the initial WMMIC investment, the Resolution

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proposes a General Fund transfer, in the amount of \$5,472,049.94, into three (3) newly created funds: the Risk Management Fund, the Workers Compensation Fund, and the Dental Insurance Fund.

Motion by Caine, seconded by Guckenberger to authorize and direct the Finance Committee's Chairman to sign the Fiscal Note, and forward the Resolution to the County Board for consideration at the March 17, 2020 meeting. Motion carried.

There was no discussion on the Resolution to Carry-Over Funds from Budget Year 2019 to Budget Year 2020, for the Same Purpose. The Resolution will be acted on at the next Finance Committee meeting.

There was no discussion on the Resolution to Carry-Over Funds from Budget Year 2019 to Budget Year 2020, for Different Purpose. The Resolution will be acted on at the next Finance Committee meeting.

Mr. Ehlinger provided an oral report to the Committee regarding the countywide 2019 accounting activity. As part of this discussion, Mr. Ehlinger reviewed the document entitled Dodge County Departmental Surplus (Deficit) Recap For the Year Ended December 31, 2019, data as of 03-06-2020 @ 8:57 a.m.

The first item for feedback/instructions the Finance Committee needs to provide is to determine what actually is included in the surplus or deficit as compared to the budgeted amounts for each department. The Wisconsin statutes specifically look at expenses only, whereas the County adopts a departmental budget with both revenues and expenses. After discussion, the consensus was the Committee was leaning towards looking at both revenues and expenses in relation to the amended budget amounts.

Mr. Ehlinger then indicated that the current departmental surplus/deficits as compared to amended budgets included credits for \$1.3 million in the General Fund and another \$450,000 in Human Services & Health (HHS) Fund as a result of corrections needed in relation to Governmental Accounting Standards Board Statement No. 16 (GASB 16). Past financial statements had recognized accrued vacation pay for the General Fund and HHS Fund but that this was not appropriate under modified accrual basis accounting rules under GASB 16. As such, most departments received a credit based upon reversal of prior year activity and this credit increased the surplus for most departments. Because of the fact that this was a one-time correction, Mr. Ehlinger suggested that the Finance Committee, and ultimately the County Board, set aside these monies for the future payouts of vested employee benefits at retirement for General Fund and HHS Fund employees. When asked, Mr. Ehlinger agreed that the amount would not fully fund the vested benefits liability, but it would fund about 50% of that liability. A motion was made by Caine, seconded by Benter, to recommend to the County Board that the surplus from the GASB 16 adjustment be considered as an Assigned General Fund Balance and Assigned HHS Fund Balance for the purpose of paying vested benefits at retirement. Motion carried.

Mr. Ehlinger then moved into how the property tax levy and fund balance applied were treated in accounting on the revenue/expenditure reports. Mr. Ehlinger indicated that although the current methodology is appropriate and is the typical for most governmental reporting, he conceded that it can cause confusion for non-accountants looking at reports, especially when fund balance is

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involved. Currently, the property taxes for all General Fund departments is included in Dept. 00 General Revenues but could be directly posted to each department. Regarding fund balance, the current practice is that the usage of fund balance is essentially a planned deficit for the department and thus no transfer to funds is involved. Mr. Ehlinger indicated that we could record intra-fund transfers to each department to help give more clarity to the departments in reading their revenue/expenditure reports. If these two changes are implemented, the result is that each department would show a net departmental budget of zero which could easily be compared against actual revenues/expenditures to see if a surplus or deficit results. A motion was made by Caine, seconded by Guckenberger, to (1) reflect the property taxes in each departmental budget and (2) record intra-fund transfers from Dept. 00 General Revenues to each department that budgeted to use fund balance during calendar year 2019. Motion carried.

The next topic discussed was to determine the effective surplus or deficit for each department in the General Fund. By consensus, the Committee agreed that the departmental surplus/deficit shall be calculated as follows:

- A. Total revenues, including property tax levy and intra-fund transfers
- B. Less total expenditures
- C. For calendar year 2019 only – Less GASB 16 adjustments to expenditures

The Committee continued with a discussion regarding carryover requests being limited to what a department has available. Corporation Counsel Kimberly Nass suggested that a stand-alone Resolution should be required if more funds are needed to complete a project. After Committee discussion a motion was made by Guckenberger, seconded by Caine to continue with the process of having a Resolution for Carryover Funds for Same Purpose, and Carryover Funds for Different Purpose, but also require a stand-alone Resolution if more funds are needed to complete a project. Motion carried.

Mr. Ehlinger reviewed a document entitled *Dodge County, Final Equity Classifications – General Fund, For the Year Ended December 31, 2019*.

Mr. Ehlinger then switched to a discussion regarding the statistical tables at the end of the audited financial statements. Because the County issues Basic Financial Statements rather than a Comprehensive Annual Financial Report (CAFR), these statistical tables are not required. Mr. Ehlinger also indicated that one of his goals is to switch to preparing a CAFR for either calendar year 2021 or 2022 as well as submitting for the Government Finance Officers Association (GFOA) Certificate of Achievement in Excellence in Financial Reporting (CAFR Program). By consensus, the Finance Committee agreed that they wish to continue having the statistical tables at the end of the audited financial statements, no matter the format of the statements.

Land Resources and Parks Director Bill Ehlenbeck provided an oral report to the Committee regarding a Resolution in Support of the Gold Star Memorial Trail – Phase 2 WISDOT 2020-2024 Transportation Alternatives Program (TAP) Grant Application. Mr. Ehlenbeck reported that Phase 2 will link the City of Horicon with the Wild Goose State Trail, eighty percent (80%) of the costs will be reimbursed by federal funds, and the remaining twenty percent (20%) is local funding.

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Mr. Ehlinger reviewed the following approximate timeline:

- February 25, 2020 – Non-lapsing (carryforward) requests due to the Finance Department.
- February 28, 2020 – Departments close their accounting books.
- March 2020 - Jurisdiction Committees and the Finance Committee review/recommend non-lapsing requests.
- March 2020 – County Board approvals of non-lapsing (carryforward) requests.
- Week of April 20, 2020 – Johnson Block field work begins.
- July 2020 – Johnson Block presentation of audited financials.

County Administrator Jim Mielke reviewed the 2021 budget process timeline that was included in the packet materials.

Mr. Mielke reported that McGrath Consulting will be onsite the week of March 30, 2020, and McGrath Consulting has requested a joint meeting with the Human Resources and Labor Negotiations Committee and the Finance Committee to discuss the Classification and Compensation Study. Mr. Mielke commented that a date and time has not been determined.

Mr. Mielke provided an oral report to the Committee regarding the potential shared Purchasing Agent/Risk Manager position with Jefferson County. Mr. Mielke reported that draft business cases were provided to the Executive Committee on March 2, 2020. The Executive Committee requested changes to the business cases, and those changes will be presented at the April 6, 2020 Executive Committee meeting.

There was no discussion on the Statement of the Dodge County Treasurer, County Investments, and the County Sales and Use Tax Report.

There was no discussion on the following Intra-Department Fund Transfer, and Unbudgeted/Excess Revenue Appropriation Requests:

- i. 2019 Jail Assessment Surcharge Re-allocation – Finance Department.
- ii. 2020 Greater Water Community Health Foundation Additional Funding – Human Services and Health Department.
- iii. 2019 Alliance for Wisconsin Youth (AWY) – Human Services and Health Department.
- iv. 2020 Alliance for Wisconsin Youth (AWY) – Human Services and Health Department.

The Committee had a discussion on the Dodge County Vouchers \$10,000 or more Report. It was a consensus of the Committee to review checks over \$10,000, and the report should also include the department and account number.

There will be a special meeting on **Tuesday, March 31, 2020, at 8:00 a.m.**, in the County Board Room, located on the fourth floor of the Administration Building. The agenda will include a discussion on the 2019 year-end activities.

The next regular meeting is scheduled for **Monday, April 13, 2020, at 8:00 a.m.**, in the Auditorium, located on the first floor of the Administration Building.

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With no other business on the agenda, Chairman Frohling declared the meeting adjourned at 9:56 a.m.

Ed Benter,  
Secretary

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## MEETING OF THE DODGE COUNTY FINANCE COMMITTEE

March 31, 2020, 8:00 A.M.

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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: Finance Director David Ehlinger; Deputy County Clerk Christine Kjornes; County Administrator Jim Mielke; Corporation Counsel Kimberly Nass; Human Services and Health Department Fiscal Support Services Division Manager Monica Hooper; Human Services and Health Director Becky Bell; Land Resources and Parks Director Bill Ehlenbeck; Assistant Finance Director Eileen Lifke; Information Technology Director Justin Reynolds; Highway Commissioner Brian Field; Physical Facilities Director Russ Freber; Dodge County Chief Deputy Sheriff Scott Mittelstadt; Human Resources Director Sarah Hinze; County Board Supervisor MaryAnn Miller; County Board Chairman Russell Kottke; Clearview Interim Executive Director Lori Kurutz (by phone); Clearview Director of Financial Services Nicole Grossman (by phone); County Board Supervisor Donna Maly (by phone); and County Board Supervisor Cathy Houchin (by phone).

The following Non-Committee Member County Board Supervisors requested payment for attending the meeting: MaryAnn Miller.

There was no public comment.

Finance Director David Ehlinger provided an oral report to the Committee regarding a Resolution regarding departmental deficits. Mr. Ehlinger reviewed the document entitled *Dodge County Departmental Surplus (Deficit) Recap For the Year Ended December 31, 2019*, that was included in the packet materials. Mr. Ehlinger highlighted the following departments with deficits

- Finance Department – Mr. Ehlinger pointed out the following items:
  - The contingency fund was moved to Dept. 00 General Revenues
  - As discussed at the 10/08/2019 Finance Committee meeting, the Finance Department was anticipated to have a deficit at year end
  - The department's deficit was decreased due to the \$51,000 surplus in the jail assessment fund, which is included in the Finance Department's budget.
- Land Resources and Parks – The deficit was caused by writing off interest receivable and creation of a bad debts reserve for an Economic Development Loan totaling approximately \$311,000. This amount will come from Restricted General Fund balance.
- Central Services – For an unknown reason, the department was budgeted to have a surplus in 2019 even though the department no longer exists.
- Workers Compensation and Risk Management – A Resolution authorizing transfers from the General Fund to Create Self-Insured Internal Service Funds was approved at the March 17, 2020 County Board meeting. The deficits relate to creation of related actuarial reserves. There was an adequate amount of fund balance in internal service funds.

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Mr. Ehlinger reported that the packet materials included a draft Resolution to Authorize General Fund and Unrestricted Net Position transfers to offset calendar year 2019 departmental deficits. The draft Resolution has not been reviewed by Corporation Counsel Kimberly Nass. Mr. Ehlinger commented that the Land Resources and Parks department has a deficit related to a bad debt reserve for the Mayville Hotel. Mr. Ehlinger further commented that he will work with Ms. Nass on a draft Resolution, and no approval is needed at this time by the Finance Committee.

Mr. Ehlinger continued with a review of the document entitled *Dodge County Final Equity Classifications – General Fund For the Year Ended December 31, 2019*, that was included in the packet materials. Mr. Ehlinger highlighted the following:

- Non-Spendable – includes delinquent property taxes, \$2.9 million due from the Sales Tax Fund, inventory and prepaid expenditures. The total amount of non-spendable funds is \$4.2 million.
- Restricted – includes statutory, grants, and donations restrictions. As an example, Land Resources and Parks non-metallic mining is restricted by statutes.
- Committed – includes items that the County Board has taken action on. \$33,000.00 has been added to Physical Facilities for courthouse signage.
- Assigned – these funds have been set aside, but have not been spent. Mr. Ehlinger commented that after discussions with Physical Facilities Director Russ Freber, the \$61,950.08 that is included under Physical Facilities Buildings ADA Improvements will lapse to the General Fund.

Mr. Ehlinger commented that the current General Fund balance is \$25.5 million. Mr. Ehlinger reviewed the last three (3) “Whereas” paragraphs on the draft Resolution to Authorize General Fund Balance Classifications as of December 31, 2019 that was included in the packet materials. The draft Resolution has not been reviewed by Ms. Nass. Mr. Ehlinger commented that he added the last “Whereas” paragraph, which would allow him authority to transfer funds out of General Revenues to a department for retirement/termination payout, rather than asking the Finance Committee for permission to do so. Supervisor Guckenberger requested a past history of the amount paid out for retirements. Human Resources Director Sarah Hinze will provide the requested information to Mr. Ehlinger. Ms. Nass recommended a stand-alone Resolution for the purpose of tracking retirement and/or termination payouts. It was a consensus of the Committee to postpone the Resolution to allow Mr. Ehlinger to determine actual figures regarding retirement payouts, and bring back for further discussion at the April 13, 2020 meeting.

The April 13, 2020 Finance Committee meeting agenda will include the following five (5) Resolutions to consider, discuss, and take action on:

- Authorize General Fund and Unrestricted Net Position transfers to offset calendar year 2019 departmental deficits;
- Authorize General Fund Balance Classifications as of December 31, 2019;
- Carry Over Funds from Budget Year 2019 to Budget Year 2020 for Same Purpose;
- Carry Over funds from Budget Year 2019 to Budget Year 2020 for the Different Purpose;
- 2020 Budget Amendment for retirement payouts for General Fund and Human Services and Health Department.

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There was no discussion on the Resolution to Carry Over Funds from Budget Year 2020 for Same Purpose. The Resolution will be acted on at the April 13, 2020 meeting.

There was no discussion on the Resolution to Carry Over Funds from Budget Year 2020 for the Different Purpose. The Resolution will be acted on at the April 13, 2020 meeting.

Mr. Ehlinger continued with a review of the document entitled *Dodge County Sales Tax Fund Analysis March 19, 2020*, that was included in the packet materials. Mr. Ehlinger commented that the document is a high level overview of sales tax, and the majority of the sales tax fund balance is debt service.

Mr. Ehlinger reviewed a document entitled *Dodge County DRAFT Fund Balance Policy Application, March 27, 2020*, that was emailed to the Committee members on March 27, 2020. Mr. Ehlinger commented that the document is a high level overview of the fund balance.

General Fund – Taking the Human Services and Health Fund into account, the General Fund has approximately \$1.8 million over the required two month minimum of budgeted expenditures.

Human Services & Health Fund – The fund is approximately \$3.4 million under the minimum requirement of two months of budgeted expenditures.

Sales Tax Fund – The fund has approximately \$0.3 million over the required two month minimum of budgeted expenditures.

Clearview – The fund is approximately \$2.2 million under the required 90 days minimum of budgeted expenses.

Highway – The fund is approximately \$3.3 million over the required 45 days minimum of budgeted expenses.

Workers Compensation – The fund is \$2.1 million over the required 45 days minimum of budgeted expenses. Mr. Ehlinger commented that this could potentially be a source of funds for COVID-19 expenses.

County Administrator Jim Mielke provided an oral report to the Committee regarding the impact of the Coronavirus (COVID-19) on the 2020 budget. Mr. Mielke reported that there are many unknowns, and there have been high level discussions regarding Capital Improvement Projects (CIP). Mr. Mielke commented that departments are encouraged to manage committed projects, and determine if projects could be delayed or postponed. Mr. Mielke reported that the Human Resources and Labor Negotiations Committee will be discussing vacant positions, and potential hiring freezes for certain departments at the April 6, 2020 meeting. Mr. Mielke commented that the goal is to provide information summarizing potential changes to capital projects to the Finance Committee in advance of the April 13, 2020 meeting.

Ms. Hinze commented that McGrath Consulting will provide a presentation to the Human Resources and Labor Negotiations Committee at the April 6, 2020 meeting, and at the April 13, 2020 Finance Committee meeting.

The next regular meeting is scheduled for **Monday, April 13, 2020, at 8:00 a.m.**, in the Auditorium, located on the first floor of the Administration Building.



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With no other business on the agenda, Chairman Frohling declared the meeting adjourned at 9:00 a.m.

Ed Benter,  
Secretary

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1 RESOLUTION NO. \_\_\_\_\_  
2

3 **Authorize the Purchase of Professional Services for**  
4 **Kronos Software v8.1 Upgrade Project**  
5

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

8 **WHEREAS**, Dodge County initially purchased Kronos Workforce Central (v7.0) for Human  
9 Resource management, timekeeper, and payroll system for county-wide use in 2014; and,  
10

11 **WHEREAS**, Dodge County currently utilizes Kronos v8.0, which includes Adobe Flash  
12 content; and,  
13

14 **WHEREAS**, Adobe has announced end-of-life for Flash at the end of 2020, and content  
15 creators and consumers are encouraged to migrate any existing Flash content to new content delivery  
16 formats, such as HTML5; and,  
17

18 **WHEREAS**, the Dodge County Information Technology Department requests contracting with  
19 Kronos for professional services to upgrade the Dodge County on premise Kronos Workforce Central  
20 systems from v8.0 to v8.1 (“Kronos Software v8.1 Upgrade Project”); and,  
21

22 **WHEREAS**, at its meeting on April 7, 2020, the Dodge County Information Technology  
23 Committee received a report from the Information Technology Director regarding the Kronos  
24 upgrades, and recommends contracting with Kronos for professional services to upgrade the Dodge  
25 County on premise Kronos Workforce Central system; and,  
26

27 **WHEREAS**, a copy of the price quotation, with the complete Scope of Work (SOW) is on  
28 file in the Office of the Dodge County Clerk, and may be viewed there during normal business hours;  
29 and,  
30

31 **WHEREAS**, there are funds, in the amount of \$76,200, in the 2020 Information Technology  
32 Department Budget to cover the costs of the time-and-material professional services and other project  
33 related costs as set forth on Exhibit “A”, attached hereto; and,  
34

35 **WHEREAS**, the Committee recommends that the Dodge County Board of Supervisors accept  
36 the price quotation from Kronos for the Kronos Software v8.1 Upgrade Project, and authorize the  
37 purchase of the professional services, in an amount not to exceed \$76,200, as summarized on Exhibit  
38 “A”, attached hereto; and,  
39

40 **SO, NOW, THEREFORE, BE IT RESOLVED**, that the Dodge County Board of  
41 Supervisors hereby accepts the price quotation from Kronos for the purchase of the time-and-material  
42 professional services, in an amount not to exceed \$76,200, and authorizes the purchase of  
43 professional services to be provided by Kronos as summarized on Exhibit “A”; and,  
44


45 **BE IT FURTHER RESOLVED**, that the Information Technology Director is authorized to  
46 enter into an agreement with Kronos for the professional services to complete the Kronos Software  
47 v8.1 Upgrade Project described herein, subject to the review and approval of said agreement by the  
48 Corporation Counsel; and,

1  
2 **BE IT FINALLY RESOLVED**, that the Dodge County Information Technology Director is  
3 authorized to make payment of invoices, in a total amount not to exceed \$76,200, for satisfactorily  
4 performed professional services from Kronos to complete the Kronos Software v8.1 Upgrade Project.

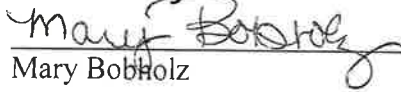
All of which is respectfully submitted this 21<sup>st</sup> day of April, 2020.

**Dodge County Information Technology Committee:**

\_\_\_\_\_  
Donna Maly



\_\_\_\_\_  
David Guckerberger



\_\_\_\_\_  
Mary Bobholz

\_\_\_\_\_  
Timothy Kemmel

\_\_\_\_\_  
Kevin Burnett

**FISCAL NOTE:** Sufficient funds for this contract are budgeted within A/C 1814.5249, which has a total budget of \$105,021. Finance Committee review date: April 13, 2020. Chair initials: \_\_\_\_\_.

**Vote Required:** Majority of Members present.

**Resolution Summary:** A Resolution authorizing the purchase of professional services for the Kronos Software v8.1 Upgrade Project.

**PROFESSIONAL SERVICES / EDUCATIONAL SERVICES**

Item | Quantity | Unit Price | Total Price

**PARAGON ONLINE REMOTE TEAM 290 Hours \$51,220.00**

Project Manager 40 Hours \$180.00  
Technology Consultant 46 Hours \$190.00  
Integration Consultant 128 Hours \$180.00  
Solution Consultant 68 Hours \$180.00

**PARAGON ONLINE HRMS REMOTE TEAM 126 Hours \$23,080.00**

Integration Consultant 30 Hours \$180.00  
Technology Consultant 40 Hours \$190.00  
Solution Consultant 56 Hours \$180.00

**SOLUTION SERVICES REPORTING 10 Hours \$1,900.00**

KSS Consultant 10 Hours \$190.00

**Total Price \$76,200.00**

**QUOTE SUMMARY**

Description Total Price

Subtotal \$76,200.00

Deposit \$0.00

Tax \$0.00

**Grand Total \$76,200.00**

1  
2 RESOLUTION NO. \_\_\_\_\_  
3

4 **Authorize Agreement Between Dodge County and Dodge County**  
5 **Sheriff's Office Sworn Employees, Local 120**  
6

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

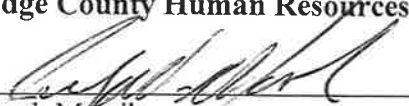
9 **WHEREAS**, labor negotiations have been conducted by the Dodge County Human Resources and  
10 Labor Negotiations Committee, with the Dodge County Sheriff's Office Sworn Employees, Local 120, The  
11 Labor Association of Wisconsin, Inc., and,  
12

13 **WHEREAS**, these negotiations have resulted in a one year contract between Dodge County and the  
14 Dodge County Sheriff's Office Sworn Employees, Local 120, The Labor Association of Wisconsin, Inc.,  
15 which agreement has been reduced to a written tentative agreement titled, *Labor Agreement Between*  
16 *Dodge County and Sheriff's Office Sworn Employees, Local 120, January 1, 2020 to December 31, 2020*,  
17 as Exhibit "A";  
18

19 **SO, NOW, THEREFORE, BE IT RESOLVED**, that the Dodge County Human Resources and  
20 Labor Negotiations Committee and the Dodge County Human Resource Director are hereby authorized and  
21 directed to execute a written contract with Dodge County Sheriff's Office Sworn Employees, Local 120,  
22 The Labor Association of Wisconsin, Inc., titled, *Labor Agreement Between Dodge County and Sheriff's*  
23 *Office Sworn Employees, Local 120, January 1, 2020 to December 31, 2020*, as Exhibit "A".

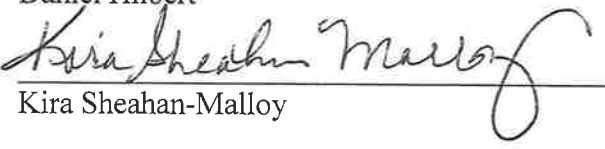
All of which is respectfully submitted this 21st day of April, 2020.

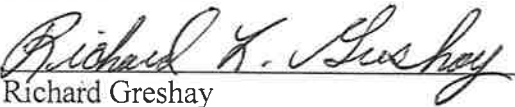
**Dodge County Human Resources and Labor Negotiations Committee:**

  
\_\_\_\_\_  
Joseph Marsik

\_\_\_\_\_  
Daniel Hilbert

  
\_\_\_\_\_  
Dennis Schmidt

  
\_\_\_\_\_  
Kira Sheahan-Malloy

  
\_\_\_\_\_  
Richard Greshay

***FISCAL NOTE:** The adopted budget for 2020 included \$50,000 within Department 00 General Revenues with the intent these funds would be transferred to the Sheriff's Office when the contract has been approved by the County Board. The adopted budget assumed a wage increase of 1.5% as opposed to the 3.0% increase included in this resolution. The resolution assumes the Sheriff's Office will be able to absorb the difference between the total fiscal effect and the \$50,000 included in the adopted budget. Finance Committee review date: April 13, 2020. Chair initials:*  
\_\_\_\_\_.

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

**Resolution Summary:** A Resolution authorizing the Agreement between Dodge County and Dodge County Sheriff's Office Sworn Employees, Local 120.



**Authorize the Acceptance of the Targeted Safety Support Program Grant Award**

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

**WHEREAS**, the Dodge County Human Services and Health Department (“Department”), with the support of the Dodge County Human Services and Health Board, applied for, and was awarded, a grant from the Wisconsin Department of Children and Families for the implementation of a Targeted Safety Support Program in Dodge County; and,

**WHEREAS**, grant funding in the total amount of \$57,700 for the implementation of a Targeted Safety Support Program is available in 2020 as follows: \$19,200 for January 2020 through April 2020, and \$38,500 for May 2020 through December 2020; and,

**WHEREAS**, the Targeted Safety Support Program purpose and goals include keeping children safe with their families by providing supports and resources that strengthen families, prevent future maltreatment, support reunification efforts by providing services such as food, clothing, housing, parenting, and transportation assistance, household supports, day care, respite, recreational and social supports, and similar assistance; and,

**WHEREAS**, the required local match of approximately \$5,700 is included in the 2020 Human Services and Health Department Budget; and,


**WHEREAS**, the Department will administer the grant funds in accordance with the Wisconsin Department of Children and Families Contract Amendment, setting forth its respective obligations, understandings, roles and responsibilities with regard to the Targeted Safety Support Grant and the Program said funding supports; and,

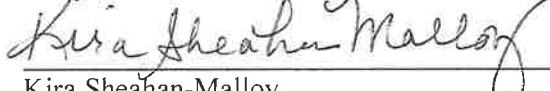
**WHEREAS**, the grant award results in additional revenue in the amount of \$57,700 in the 2020 Human Services and Health Department Budget, and associated expenses as set forth on Exhibit “A”, attached hereto;

**SO, NOW, THEREFORE, BE IT RESOLVED**, by the Dodge County Board of Supervisors, that the Department is authorized to accept the grant in the amount of \$57,700, and the Finance Director is directed to make the necessary budget adjustments to the Human Services and Health Department Budget to recognize the grant revenue and associated expenses as set forth on Exhibit “A”.

All of which is respectfully submitted this 21<sup>st</sup> day of April, 2020.

**Dodge County Human Services and Health Board:**

  
\_\_\_\_\_  
Mary J. Bobholz

  
\_\_\_\_\_  
Kira Sheahan-Malloy

  
\_\_\_\_\_  
Naomi Kriewald

\_\_\_\_\_  
Becky Glewen

\_\_\_\_\_  
Timothy Kemmel

  
\_\_\_\_\_  
Mark Roesch

\_\_\_\_\_  
David Godshall

\_\_\_\_\_  
Lois Augustson

  
\_\_\_\_\_  
Jennifer Keyes

***FISCAL NOTE: The grant requires a county contribution of \$5,706.53, which the Human Services and Health (HSH) Department will use their Assigned Fund Balance for funding. Sufficient funds are available in the HSH Assigned Fund Balance for this transfer. Finance Committee review date: April 13, 2020. Chair initials:***

**Vote Required:** 2/3 Majority of Members Elect.

**Resolution Summary:** A Resolution authorizing the acceptance of the Targeted Safety Support Grant award.



Dodge County, Wisconsin

Finance Department

Unbudgeted/Excess Revenue Appropriation  
Revenue and Expenditure Adjustment Form

Doc = BX

Ledger = BA

Effective January 1st, 2016

Date: March 20, 2020

Department: Human Services and Health Department

Budget Year: 2020

**Description of Adjustment:**

see Resolution

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

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**Budget Adjustment**

Project String	Description	Amount
97TSSF-GRANT-STATE	TSSF GRANT FUNDING	-57,700
97TSSF-COUNTY-GEN FD TRN	GENERAL FUND TRANSFER	-5,707
97TSSF-SERVICES-PROF SERV-LIMITED	TIME LIMITED RESOURCES	28,850
97TSSF-SERVICES-PROF SERV-UNLIMIT	UNLIMITED RESOURCES	28,850
97TSSF-INT GOVT-COST	COST ALLOCATION	5,707

Note the total Budget Adjustment must balance

2  
3 **Authorize General Fund and Unrestricted Net Position**  
4 **Transfers to Offset Calendar Year 2019 Departmental Deficits**  
5

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

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

11

12 County Board	\$2,415.75
13 Land Resources & Parks	\$310,970.95
14 Finance	\$38,788.04
15 Central Services	\$42,477.89

16 ; and,  
17

18 **WHEREAS**, the County Board deficit relates to ensuring that the allocation of meeting  
19 expenses to other departments is applied consistently throughout Dodge County; and,  
20

21 **WHEREAS**, the Land Resources and Parks deficit amount creates a bad debt reserve for the  
22 Economic Development Loan Program (Revolving Loan Fund); and,  
23

24 **WHEREAS**, the Economic Development Loan Program (Revolving Loan Fund) has funds  
25 specifically set aside as a Restricted General Fund that will be used to offset the deficit for 2019; and,  
26

27 **WHEREAS**, the Finance Department deficit relates to \$28,571.07 of deferred revenue under  
28 the Petroleum and Environmental Cleanup Fund Act (PECFA) that cannot be recognized as revenue  
29 in 2019 under modified accrual accounting as well as \$16,015.50 in audit related expenditures that  
30 were in excess of the budgeted amount; and,  
31

32 **WHEREAS**, the Central Services Department was budgeted for a surplus in operations in  
33 2019 even though the department was closed at the end of 2018; and,  
34

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

38

39 Fund 750 Risk Management	\$1,286,436.17
40 Fund 755 Workers Compensation	\$414,945.27

41 ; and,  
42

43 **WHEREAS**, the Risk Management Fund required creation of actuarial reserves of  
44 approximately \$1.4 million under full accrual accounting, for which the creation of an internal  
45 service fund was authorized per Resolution No. 19-76, adopted on March 17, 2020; and,  
46

1           **WHEREAS**, the Workers Compensation Fund required creation of actuarial reserves of  
2 approximately \$0.6 million under full accrual accounting, for which the creation of an internal  
3 service fund was authorized per Resolution No. 19-76, adopted on March 17, 2020;

4  
5           **SO, NOW, THEREFORE, BE IT RESOLVED**, that the Dodge County Board of  
6 Supervisors hereby authorizes the Finance Director to transfer from the Unassigned General Fund to  
7 the following department budgets in the following amounts:

8		
9	County Board	\$2,415.75
10	Finance	\$38,788.04
11	Central Services	\$42,477.89

12 ; and,

13  
14           **BE IT FURTHER RESOLVED**, that the Dodge County Board of Supervisors hereby  
15 authorizes the Finance Director to transfer an amount of \$310,970.95 from the Restricted General  
16 Fund to the Economic Development Loan Program (Revolving Loan Fund) in the Land Resources  
17 and Parks Department; and,

18  
19           **BE IT FURTHER RESOLVED**, that the Dodge County Board of Supervisors hereby  
20 authorizes the Finance Director to transfer an amount of \$1,286,436.17 from the Unrestricted Net  
21 Position of Fund 750 Risk Management for actuarial activity in the Risk Management Fund; and,

22  
23           **BE IT FINALLY RESOLVED**, that the Dodge County Board of Supervisors hereby  
24 authorizes the Finance Director to transfer an amount of \$414,945.27 from the Unrestricted Net  
25 Position of Fund 755 Workers Compensation for actuarial activity in the Workers Compensation  
26 Fund.

27  
All of which is respectfully submitted this 21st day of April, 2020.

**Dodge County Finance Committee:**

\_\_\_\_\_  
David Frohling

\_\_\_\_\_  
Ed Benter

\_\_\_\_\_  
David Guckenberger

\_\_\_\_\_  
Jeffrey Caine

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

***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: April 13, 2020. 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.



1 RESOLUTION NO. \_\_\_\_\_  
2

3 **Authorize General Fund Balance Classifications as of December 31, 2019**  
4

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

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

10 **WHEREAS**, the Dodge County Finance Committee (“Committee”) has reviewed the  
11 attached Exhibit “A”, for the General Fund, as summarized by GASB 54 categories as listed below:  
12

13 Non-spendable – Delinquent property taxes and related interest, amounts due from other  
14 funds, inventory, and prepaid expenditures totaling \$4,358,004.58;  
15

16 Restricted – As required by Wisconsin statutes, grant restrictions, and/or donor restrictions  
17 totaling \$2,043,357.81;  
18

19 Committed – Fund balance applied to the adopted 2020 budget, committed by subsequent  
20 County Board resolutions, and pending 2020 budget amendments for carryforward items  
21 totaling \$5,762,514.96;  
22

23 Assigned – Intended to be used for future programs or activities but have not been included  
24 in a departmental budget at this time totaling \$1,495,478.81; and,  
25

26 **WHEREAS**, the Committee recommends modifying the current fund balance policy to  
27 allow all funds to retain all fund balances (equity) within its individual fund and thus not have any  
28 non-General Fund departmental surplus for 2019 lapse to the General Fund;  
29

30 **SO, NOW, THEREFORE BE IT RESOLVED**, that the Dodge County General Fund  
31 Balances shall be classified in accordance with GASB 54 as summarized herein, as of December  
32 31, 2019, and for subsequent budget years; and,  
33

34 **BE IT FURTHER RESOLVED**, that the Dodge County fund balance policy be amended  
35 to allow all funds to retain all fund balances (equity) within its individual fund and thus, not have  
36 any non-General Fund departmental surplus for 2019 lapse to the General Fund; and,  
37

38 **BE IT FINALLY RESOLVED**, that the remaining amount of \$1,495,478.81 shall remain  
39 in the Assigned General Fund for the potential future usage by various departments as indicated  
40 on the attached Exhibit “A”.  
41  
42

All of which is respectfully submitted this 21st day of April, 2020.

**Dodge County Finance Committee:**

\_\_\_\_\_  
David Frohling

\_\_\_\_\_  
Ed Benter

\_\_\_\_\_  
David Guckenberger

\_\_\_\_\_  
Jeffrey Caine

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

*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 its May 2020 meeting to determine the amount needed to retain in the Unassigned General Fund Balance. Finance Committee review date: April 13, 2020. Chair initials: \_\_\_\_\_.*

**Vote Required:** 2/3 of Board Members present.

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

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

Dept	Bus Unit	Acct	Description	Purpose	Non-Spendable	Spendable			Total
						Restricted	Committed	Assigned	
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
County Board	143		Clean Sweep				43,716.91		
County Board			Subtotal		0.00	43,716.91	0.00	0.00	43,716.91
Land Resources & Parks	811		Land Information				178,903.62		
Land Resources & Parks	814		LIO copier/scanner				19,011.00		
Land Resources & Parks	7802		Non-metallic mining				23,904.22		
Land Resources & Parks	7852		Gold Star Trail				166,877.00		
Land Resources & Parks	7863	5822	Harnischfeger Park	Old house re[ur]pose/demo			10,700.00		
Land Resources & Parks	7863	5822	Harnischfeger Park	Old north shelter concrete remove			2,500.00		
Land Resources & Parks	7864	5299	Nitschke Mounds Park	Master Plan			12,000.00		
Land Resources & Parks	7865		Astico Park	Remaining storm damage funds			46,500.00		
Land Resources & Parks	7866	5829	Derge Park	Phase 1 electrical			10,000.00		
Land Resources & Parks	7867	5829	Ledge Park	Overlook boardwalk			28,000.00		
Land Resources & Parks	7868	5431	Trail System	Bridge/culvert repair			15,500.00		
Land Resources & Parks	7869		Parks - Future Development	Reservation fees built up				73,442.30	
Land Resources & Parks	7871		Revolving Loans	Restricted by state		1,296,090.03			
Land Resources & Parks	7872		CDBG loans	Restricted by state		12,418.14			
Land Resources & Parks			Subtotal		0.00	1,697,204.01	125,200.00	73,442.30	1,895,846.31
Circuit Courts	301	5819	Courts A/V Project				114,035.91		
Circuit Courts	301	4921.03	Courts A/V Project	Sales Tax Transfer			(114,035.91)		
Circuit Courts	301	5819	Courts A/V Project		152,002.73		37,966.82		
Circuit Courts			Subtotal		152,002.73	0.00	37,966.82	0.00	189,969.55
Human Resources	905		Employee health & wellness					1,846.57	
Human Resources			Subtotal		0.00	0.00	0.00	1,846.57	1,846.57

Exhibit "A"

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

Dept	Bus Unit	Acct	Description	Purpose	Non-Spendable	Spendable		Total
						Restricted	Committed Assigned	
Register of Deeds	1002	5818	Redaction project			3,677.39		
Register of Deeds			Subtotal		0.00	3,677.39	0.00	3,677.39
County Clerk	1202	5214	Elections	Election coding			2,150.00	
County Clerk	1202	5249	Elections	Upgrade election equipment			5,725.00	
County Clerk			Subtotal		0.00	0.00	7,875.00	7,875.00
Finance	1325		Clearview donations			30,457.92		
Finance	1326		Jail improvements			156,408.44		
Finance			Subtotal		0.00	186,866.36	0.00	186,866.36
County Treasurer	1448		Monarch property site				13,439.00	1,894.05
County Treasurer			Subtotal		0.00	0.00	13,439.00	1,894.05
Corporation Counsel	1711		Special Legal Counsel				14,547.35	
Corporation Counsel	1719		Codification project				6,776.11	
Corporation Counsel			Subtotal		0.00	0.00	21,323.46	0.00
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	
Information Technology	1814	5818.01	Enterprise systems	ERP Project			742,279.68	
Information Technology	1816	5226	Internet	Countywide service			10,000.00	
Information Technology			Subtotal		0.00	0.00	864,279.68	0.00
Physical Facilities	1901		County Buildings	Upgrade DDC controls			22,000.00	
Physical Facilities	1901		County Buildings	Water heaters/radio/cameras			12,000.00	
Physical Facilities	1901		County Buildings	Signs at County Buildings			22,000.00	
Physical Facilities	1905		Henry Dodge Office Building	Replace bad heating valves			10,000.00	
Physical Facilities	1914		Buildings ADA Improvements	Deleted at department request				0.00
Physical Facilities	2901		Courts Building Maintenance	R/R leaking roof drain piping			29,000.00	
Physical Facilities	2901		Courts Building Maintenance	Signs at Courthouse			11,000.00	
Physical Facilities	2902		Corrections Building Maint	Water flushing points			21,000.00	
Physical Facilities	2902		Corrections Building Maint	VACs, HVAC, VFDs			17,000.00	
Physical Facilities			Subtotal		0.00	0.00	144,000.00	0.00

Exhibit "A"

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

Dept	Bus Unit	Acct	Description	Purpose	Non-Spendable	Spendable			Total
						Restricted	Committed	Assigned	
Sheriff	2029		K-9 Patrol donations	Unspent donations		37,559.61			
Sheriff	2032		Law enforcement	Unspent donations		68,763.69			
Sheriff	2034		Federal forfeitures	Restricted by federal program		5,137.66			
Sheriff	2036		Metro Drug Investigation	No remaining funds available		0.00			
			Subtotal		0.00	111,460.96	0.00	0.00	111,460.96
Emergency Management	2819		Emergency Disaster				5,000.00		
Emergency Management			Subtotal		0.00	0.00	5,000.00	0.00	5,000.00
Veterans Services	5301		Veterans Relief	"Fund Balance" carried forward				6,059.13	
Veterans Services			Subtotal		0.00	0.00	0.00	6,059.13	6,059.13
County Library System	6001		County Library System	Non-countywide levy		144.06			
County Library System			Subtotal		0.00	144.06	0.00	0.00	144.06
UW Madison	6812		UW Educational Activities	"Fund Balance" carried forward				32,741.97	
UW Madison	6813		School Peer Counseling	"Fund Balance" carried forward				138.66	
UW Madison	6814		Youth Educational Activities	"Fund Balance" carried forward				38,761.25	
UW Madison	6862		Traffic Safety Course	"Fund Balance" carried forward				5,178.16	
UW Madison	6864		Organizational Education	"Fund Balance" carried forward				276.09	
UW Madison	6871		County Conservation Aids	"Fund Balance" carried forward				(100.50)	
UW Madison	6874		Pesticide Training	"Fund Balance" carried forward				3,792.64	
UW Madison			Subtotal		0.00	288.12	0.00	80,788.27	81,076.39
Land & Water Conservation	7001	5219	Land & Water Conservation	Other professional services			1,900.00		
Land & Water Conservation	7001	5279	Land & Water Conservation	Well testing			670.00		
Land & Water Conservation	7001	5325	Land & Water Conservation	Registration fees & tuition			500.00		
Land & Water Conservation	7001	5734	Land & Water Conservation	Environmental education award			500.00		
Land & Water Conservation	7073		Reforestration program	"Fund Balance" carried forward				6,504.56	
Land & Water Conservation			Subtotal		0.00	0.00	3,570.00	6,504.56	10,074.56
<b>General Fund Totals</b>					<b>4,358,004.58</b>	<b>2,043,357.81</b>	<b>5,762,514.96</b>	<b>1,495,478.81</b>	<b>13,659,356.16</b>
									<u>11,807,923.65</u>
<b>Unassigned fund balance</b>									
<b>Total fund balance</b>									<u><b>25,467,279.81</b></u>

Exhibit "A"



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 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 Same Purpose*,  
10 a list of requests that it has recently received from County Departments to carry over unexpended  
11 funds and related revenues from Budget Year 2019 to Budget Year 2020, a copy of which has been  
12 attached hereto as Exhibit "A", and a document entitled *Dodge County Departmental Carryforward*  
13 *Requests – General Fund*, which has been attached hereto as Exhibit "B"; and,  
14

15 **WHEREAS**, in connection with each of these requests by County Departments to carry over  
16 funds, the Finance Committee has:  
17

- 18 1. Confirmed with the County Departments that the funds will be used in Fiscal Year 2020 for  
19 the same purpose or purposes for which the funds were originally appropriated;  
20
- 21 2. Received a recommendation from the committee of jurisdiction of each department that has  
22 made a request; and,  
23
- 24 3. Received a recommendation from the County Administrator; and,  
25

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

32 **SO, NOW, THEREFORE, BE IT RESOLVED**, that the Dodge County Board of Supervisors  
33 hereby:  
34

- 35 1. Carries over funds from the 2019 Dodge County Budget, from those business units and in  
36 those amounts set forth in Exhibit "A", attached hereto, in a total amount of \$518,870.32,  
37 and appropriates those funds to the 2020 Dodge County Budget, and by doing so, transfers  
38 said funds from the General Fund;  
39
- 40 2. Appropriates to the 2020 Dodge County Budget the funding necessary to cover the carry  
41 over expenditures by adjusting the 2020 Dodge County Budget, the related revenues and the  
42 related 2019 fund balances, for a total amount of \$518,870.32; and,  
43
- 44 3. Directs the Dodge County Finance Director to make all necessary adjustments to the 2020  
45 Dodge County Budget authorized by the adoption of this Resolution.  
46

All of which is respectfully submitted this 21<sup>st</sup> day of April, 2020.

**Dodge County Finance Committee:**

\_\_\_\_\_  
David Frohling

\_\_\_\_\_  
Ed Benter

\_\_\_\_\_  
David Guckenberger

\_\_\_\_\_  
Jeffrey Caine

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

***FISCAL NOTE:** Sufficient funds are available in the Unassigned General Fund to allow for these carryover requests. The Finance Committee is anticipated to review the draft Fund Balance Policy at its May 2020 meeting. Finance Committee review date: April 13, 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 for the Same Purpose.

**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	\$2,150.00	Election Coding
B.	1204.5249	Computer Maintenance, Licenses & Repair	\$5,725.00	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	\$144.06	Non-County Wide Library

**Total Amount of Funds Requested to be Carried Over: \$ 144.06**

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.	7001.5219	Other Professional Services	\$1,900.00	Other Professional Services

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

<b>Department: Land Resources and Parks</b>				
	<b>Business Unit</b>	<b>Project/Specific Purpose</b>	<b>Amount Available for Carryover</b>	<b>Purpose</b>
A.	7863.5822	Old House Demo/Repurpose	\$10,700.00	
B.	7863.5233	Old North Shelter Concrete removal/landscape	\$2,500.00	
C.	7864.5299	Nitschke Mounds Park Master Plan	\$12,000.00	
D.	7866.5829	Phase 1 Campsite Electrical Upgrade	\$10,000.00	
E.	7867.5829	Ledge Park Overlook Boardwalk	\$28,000.00	
F.	7868.5431 7868.5829	Wild Goose Trail bridge and culvert repairs	\$15,500.00	
G.	7865	Astico Park	\$46,500.00	Remaining storm damage and insurance Funds carried forward.
H.	7852	GSMT	\$86,877.00	

**Total Amount of Funds Requested to be Carried Over: \$ 212,077.00**

<b>6. Department: Corporation Counsel</b>				
	<b>Business Unit</b>	<b>Project/Specific Purpose</b>	<b>Amount Available for Carryover</b>	<b>Purpose</b>
A.	1711.5212	Special Legal Counsel	\$14,547.35	Outside Counsel
B.	1719.5219	County Ordinance Codification	\$3,776.11	Codification

**Total Amount of Funds Requested to be Carried Over: \$ 18,323.46**

<b>7. Department: Physical Facilities Maintenance Department</b>				
	<b>Business Unit</b>	<b>Project/Specific Purpose</b>	<b>Amount Available for Carryover</b>	<b>Purpose</b>
A.	2902	Other Capital Improvements	\$21,000.00	Water Flushing Points
B.	2902	Other Capital Equipment	\$17,000.00	Inmate VAC's, HVAC upgrades / VFD's on Pumps
C.	1901	Other Capital Improvements	\$12,000.00	Water Heater/Radios/Cameras
D.	1901	Signs at Courthouse	22,000.00	Signs at Courthouse

**Total Amount of Funds Requested to be Carried Over: \$ 72,000.00**

**Exhibit "A"**

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

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

9. Department: 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
B.	1811.5249	UPS & PA-VoIP Informacast	\$46,000.00	UPS Hardware & Informacast
C.	1814.5818.01	ERP Project	\$45,189.68	
D.	1816.5226	County-wide Internet Service	\$10,000.00	Internet Service Upgrades
E.	301.5819	Courthouse AV Project	\$37,966.82	

**Total Amount of Funds Requested to be Carried Over: \$ 159,156.50**

**Total Amount of Funds Requested to be Carried Over: \$ 518,870.32**



**Dodge County**  
**Departmental Carryforward Requests -- General Fund**  
**For the Year Ended December 31, 2019**

Dept	Bus Unit	Acct	Description	Purpose	2020 Budget Amendment		
					Same Purpose	Different Purpose	Total
General Revenues	100		Delinquent property taxes				
General Revenues	100		Due from Sales Tax Fund				
General Revenues	100		Inventories & prepaid expenses				
General Revenues	1350		Res 19-62-Reeseville Shop				
General Revenues	1350		Res 19-65-Transfer switches				
General Revenues	1350		Law enforcement building				
General Revenues	1350		Retirement payouts				
General Revenues	1350		Subsequent year's budget				
General Revenues			Subtotal		0.00	0.00	0.00
County Board	143		Clean Sweep		43,716.91		
County Board			Subtotal		43,716.91	0.00	43,716.91
Land Resources & Parks	811		Land Information		0.00		
Land Resources & Parks	814		LIO copier/scanner		0.00		
Land Resources & Parks	7802		Non-metallic mining		0.00		
Land Resources & Parks	7852		Gold Star Trail		86,877.00		
Land Resources & Parks	7863	5822	Harnischfeger Park	Old house re[ur]pose/demo	10,700.00		
Land Resources & Parks	7863	5822	Harnischfeger Park	Old north shelter concrete remove	2,500.00		
Land Resources & Parks	7864	5299	Nitschke Mounds Park	Master Plan	12,000.00		
Land Resources & Parks	7865		Astico Park	Remaining stc[er]m damage funds	46,500.00		
Land Resources & Parks	7866	5829	Derge Park	Phase 1 electrical	10,000.00		
Land Resources & Parks	7867	5829	Ledge Park	Overlook boardwalk	28,000.00		
Land Resources & Parks	7868	5431	Trail System	Bridge/culvert repair	15,500.00		
Land Resources & Parks	7869		Parks - Future Development	Reservation fees built up	0.00		
Land Resources & Parks	7871		Revolving Loans	Restricted by state	0.00		
Land Resources & Parks	7872		CDBG loans	Restricted by state	0.00		

Exhibit "B"

**Dodge County  
Departmental Carryforward Requests – General Fund  
For the Year Ended December 31, 2019**

Dept	Bus Unit	Acct	Description	Purpose	2020 Budget Amendment		
					Same Purpose	Different Purpose	Total
Land Resources & Parks			Subtotal		212,077.00	0.00	212,077.00
Circuit Courts	301	5819	Courts A/V Project		114,035.91		
Circuit Courts	301	4921.03	Courts A/V Project	Sales Tax Transfer	(114,035.91)		
Circuit Courts	301	5819	Courts A/V Project		37,966.82		
Circuit Courts			Subtotal		37,966.82	0.00	37,966.82
Human Resources	905		Employee health & wellness				
Human Resources			Subtotal		0.00	0.00	0.00
Register of Deeds	1002	5818	Redaction project		3,677.39		
Register of Deeds			Subtotal		3,677.39	0.00	3,677.39
County Clerk	1202	5214	Elections	Election coding	2,150.00		
County Clerk	1202	5249	Elections	Upgrade election equipment	5,725.00		
County Clerk			Subtotal		7,875.00	0.00	7,875.00
Finance	1325		Clearview donations		0.00		
Finance	1326		Jail improvements		0.00		
Finance			Subtotal		0.00	0.00	0.00
County Treasurer	1448		Monarch property site		0.00		
County Treasurer			Subtotal		0.00	0.00	0.00
Corporation Counsel	1711		Special Legal Counsel		14,547.35		
Corporation Counsel	1719		Codification project		3,776.11		
Corporation Counsel			Subtotal		18,323.46	0.00	18,323.46

Exhibit "B"

**Dodge County**  
**Departmental Carryforward Requests -- General Fund**  
**For the Year Ended December 31, 2019**

Dept	Bus Unit	Acct	Description	Purpose	2020 Budget Amendment		
					Same Purpose	Different Purpose	Total
Information Technology	1801	5214	Information Technology	Migrating AS/400 data	20,000.00		
Information Technology	1811	5249	Network infrastructure	UPS hardware & Informacast	46,000.00		
Information Technology	1814	5214	Enterprise systems	Kronos enhancements	0.00		
Information Technology	1814	5818.01	Enterprise systems	ERP Project	45,189.68		
Information Technology	1816	5226	Internet	Countywide service	10,000.00		
Information Technology			Subtotal		121,189.68	0.00	121,189.68
Physical Facilities	1901		County Buildings	Upgrade DDC controls		22,000.00	
Physical Facilities	1901		County Buildings	Water heaters/radio/cameras	12,000.00		
Physical Facilities	1901		County Buildings	Signs at County Buildings	22,000.00		
Physical Facilities	1905		Henry Dodge Office Building	Replace bad heating valves		10,000.00	
Physical Facilities	1914		Buildings ADA Improvements	Deleted at department request	0.00		
Physical Facilities	2901		Courts Building Maintenance	R/R leaking roof drain piping		29,000.00	
Physical Facilities	2901		Courts Building Maintenance	Signs at Courthouse		11,000.00	
Physical Facilities	2902		Corrections Building Maint	Water flushing points	21,000.00		
Physical Facilities	2902		Corrections Building Maint	VACs, HVAC, VFDs	17,000.00		
Physical Facilities			Subtotal		72,000.00	72,000.00	144,000.00
Sheriff	2029		K-9 Patrol donations	Unspent donations	0.00		
Sheriff	2032		Law enforcement	Unspent donations	0.00		
Sheriff	2034		Federal forfeitures	Restricted by federal program	0.00		
Sheriff	2036		Metro Drug Investigation	No remaining funds available	0.00		
Sheriff			Subtotal		0.00	0.00	0.00
Emergency Management	2819		Emergency Disaster		0.00		
Emergency Management			Subtotal		0.00	0.00	0.00

Exhibit "B"

**Dodge County  
Departmental Carryforward Requests -- General Fund  
For the Year Ended December 31, 2019**

Dept	Bus Unit	Acct	Description	Purpose	2020 Budget Amendment		
					Same Purpose	Different Purpose	Total
Veterans Services	5301		Veterans Relief	"Fund Balance" carried forward	0.00		
Veterans Services			Subtotal		0.00	0.00	0.00
County Library System	6001		County Library System	Non-countywide levy	144.06		
County Library System			Subtotal		144.06	0.00	144.06
UW Madison	6812		UW Educational Activities	"Fund Balance" carried forward	0.00		
UW Madison	6813		School Peer Counseling	"Fund Balance" carried forward	0.00		
UW Madison	6814		Youth Educational Activities	"Fund Balance" carried forward	0.00		
UW Madison	6862		Traffic Safety Course	"Fund Balance" carried forward	0.00		
UW Madison	6864		Organizational Education	"Fund Balance" carried forward	0.00		
UW Madison	6871		County Conservation Aids	"Fund Balance" carried forward	0.00		
UW Madison	6874		Pesticide Training	"Fund Balance" carried forward	0.00		
UW Madison			Subtotal		0.00	0.00	0.00
Land & Water Conservation	7001	5219	Land & Water Conservation	Other professional services	1,900.00		
Land & Water Conservation	7001	5279	Land & Water Conservation	Well testing		670.00	
Land & Water Conservation	7001	5325	Land & Water Conservation	Registration fees & tuition		500.00	
Land & Water Conservation	7001	5734	Land & Water Conservation	Environmental education award		500.00	
Land & Water Conservation	7073		Reforestration program	"Fund Balance" carried forward	0.00		
Land & Water Conservation			Subtotal		1,900.00	1,670.00	3,570.00
<b>General Fund Totals</b>					<b>518,870.32</b>	<b>73,670.00</b>	<b>592,540.32</b>

Exhibit "B"

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 a document entitled *Dodge County Departmental*  
13 *Carryforward Requests – General Fund*, a copy of which is attached hereto as Exhibit "B"; and,  
14

15 **WHEREAS**, in connection with each of these requests by County Departments to carry over  
16 funds, the Finance Committee has:  
17

- 18 1. Confirmed with the County Departments that the funds will be used in Fiscal Year 2020 for  
19 the different purpose or purposes for which the funds were originally appropriated;  
20
- 21 2. Received a recommendation from the committee of jurisdiction of each department that has  
22 made a request; and,  
23
- 24 3. Received a recommendation from the County Administrator; and,  
25

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

32 **SO, NOW, THEREFORE, BE IT RESOLVED**, that the Dodge County Board of Supervisors  
33 hereby:  
34

- 35 1. Carries over funds from the 2019 Dodge County Budget, from those business units and in  
36 those amounts set forth in Exhibit "A", attached hereto, in a total amount of \$73,670, and  
37 appropriates those funds to the 2020 Dodge County Budget, and, by doing so, transfers said  
38 funds from the General Fund;  
39
- 40 2. Appropriates to the 2020 Dodge County Budget the funding necessary to cover the carry  
41 over expenditures by adjusting the 2020 Dodge County Budget, the related revenues and the  
42 related 2019 fund balances, for a total amount of \$73,670; and,  
43
- 44 3. Directs the Dodge County Finance Director to make all necessary adjustments to the 2020  
45 Dodge County Budget authorized by the adoption of this Resolution.  
46

All of which is respectfully submitted this 21<sup>st</sup> day of April, 2020.

**Dodge County Finance Committee:**

\_\_\_\_\_  
David Frohling

\_\_\_\_\_  
Ed Benter

\_\_\_\_\_  
David Guckenberger

\_\_\_\_\_  
Jeffrey Caine

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

***FISCAL NOTE:** Sufficient funds are available in the Unassigned General Fund to allow for these carry over requests. The Finance Committee is anticipated to review the draft Fund Balance Policy at their May 2020 meeting. Finance Committee review date: April 13, 2020. Chair initials: \_\_\_\_.*

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

**Resolution Summary:** Resolution to Carry Over Funds (Different Purpose) from Budget Year 2019 to Budget Year 2020.



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

**DIFFERENT PURPOSE**

<b>1. Department: Land and Water Conservation</b>				
	<b>Business Unit</b>	<b>Project/Specific Purpose</b>	<b>Amount Available for Carryover</b>	<b>Justification</b>
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**

<b>2. Department: Physical Facilities Maintenance Department</b>				
	<b>Business Unit</b>	<b>Project/Specific Purpose</b>	<b>Amount Available for Carryover</b>	<b>Justification</b>
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
E.	2901	Department Surplus	\$11,000.00	Signs at Courthouse

**Total Amount of Funds Requested to be Carried Over: \$ 72,000.00**

**Total Amount of Funds Requested to be Carried Over: \$ 73,670.00**

**Dodge County**  
**Departmental Carryforward Requests -- General Fund**  
**For the Year Ended December 31, 2019**

Dept	Bus Unit	Acct	Description	Purpose	2020 Budget Amendment		
					Same Purpose	Different Purpose	Total
General Revenues	100		Delinquent property taxes				
General Revenues	100		Due from Sales Tax Fund				
General Revenues	100		Inventories & prepaid expenses				
General Revenues	1350		Res 19-62-Reeseville Shop				
General Revenues	1350		Res 19-65-Transfer switches				
General Revenues	1350		Law enforcement building				
General Revenues	1350		Retirement payouts				
General Revenues	1350		Subsequent year's budget				
General Revenues			Subtotal		0.00	0.00	0.00
County Board	143		Clean Sweep		43,716.91		
County Board			Subtotal		43,716.91	0.00	43,716.91
Land Resources & Parks	811		Land Information		0.00		
Land Resources & Parks	814		LIO copier/scanner		0.00		
Land Resources & Parks	7802		Non-metallic mining		0.00		
Land Resources & Parks	7852		Gold Star Trail		86,877.00		
Land Resources & Parks	7863	5822	Harnischfeger Park	Old house re[ur]pose/demo	10,700.00		
Land Resources & Parks	7863	5822	Harnischfeger Park	Old north shelter concrete remove	2,500.00		
Land Resources & Parks	7864	5299	Nitschke Mounds Park	Master Plan	12,000.00		
Land Resources & Parks	7865		Astico Park	Remaining storm damage funds	46,500.00		
Land Resources & Parks	7866	5829	Derge Park	Phase 1 electrical	10,000.00		
Land Resources & Parks	7867	5829	Ledge Park	Overlook boardwalk	28,000.00		
Land Resources & Parks	7868	5431	Trail System	Bridge/culvert repair	15,500.00		
Land Resources & Parks	7869		Parks - Future Development	Reservation fees built up	0.00		
Land Resources & Parks	7871		Revolving Loans	Restricted by state	0.00		
Land Resources & Parks	7872		CDBG loans	Restricted by state	0.00		

Exhibit "B"

**Dodge County**  
**Departmental Carryforward Requests -- General Fund**  
**For the Year Ended December 31, 2019**

Dept	Bus Unit	Acct	Description	Purpose	2020 Budget Amendment		
					Same Purpose	Different Purpose	Total
Land Resources & Parks			Subtotal		212,077.00	0.00	212,077.00
Circuit Courts	301	5819	Courts A/V Project		114,035.91		
Circuit Courts	301	4921.03	Courts A/V Project	Sales Tax Transfer	(114,035.91)		
Circuit Courts	301	5819	Courts A/V Project		37,966.82		
Circuit Courts			Subtotal		37,966.82	0.00	37,966.82
Human Resources	905		Employee health & wellness				
Human Resources			Subtotal		0.00	0.00	0.00
Register of Deeds	1002	5818	Redaction project		3,677.39		
Register of Deeds			Subtotal		3,677.39	0.00	3,677.39
County Clerk	1202	5214	Elections	Election coding	2,150.00		
County Clerk	1202	5249	Elections	Upgrade election equipment	5,725.00		
County Clerk			Subtotal		7,875.00	0.00	7,875.00
Finance	1325		Clearview donations		0.00		
Finance	1326		Jail improvements		0.00		
Finance			Subtotal		0.00	0.00	0.00
County Treasurer	1448		Monarch property site		0.00		
County Treasurer			Subtotal		0.00	0.00	0.00
Corporation Counsel	1711		Special Legal Counsel		14,547.35		
Corporation Counsel	1719		Codification project		3,776.11		
Corporation Counsel			Subtotal		18,323.46	0.00	18,323.46

Exhibit "B"

**Dodge County**  
**Departmental Carryforward Requests -- General Fund**  
**For the Year Ended December 31, 2019**

Dept	Bus Unit	Acct	Description	Purpose	2020 Budget Amendment		
					Same Purpose	Different Purpose	Total
Information Technology	1801	5214	Information Technology	Migrating AS/400 data	20,000.00		
Information Technology	1811	5249	Network infrastructure	UPS hardware & Informacast	46,000.00		
Information Technology	1814	5214	Enterprise systems	Kronos enhancements	0.00		
Information Technology	1814	5818.01	Enterprise systems	ERP Project	45,189.68		
Information Technology	1816	5226	Internet	Countywide service	10,000.00		
Information Technology			Subtotal		121,189.68	0.00	121,189.68
Physical Facilities	1901		County Buildings	Upgrade DDC controls		22,000.00	
Physical Facilities	1901		County Buildings	Water heaters/radio/cameras	12,000.00		
Physical Facilities	1901		County Buildings	Signs at County Buildings	22,000.00		
Physical Facilities	1905		Henry Dodge Office Building	Replace bad heating valves		10,000.00	
Physical Facilities	1914		Buildings ADA Improvements	Deleted at department request	0.00		
Physical Facilities	2901		Courts Building Maintenance	R/R leaking roof drain piping		29,000.00	
Physical Facilities	2901		Courts Building Maintenance	Signs at Courthouse		11,000.00	
Physical Facilities	2902		Corrections Building Maint	Water flushing points	21,000.00		
Physical Facilities	2902		Corrections Building Maint	VACs, HVAC, VFDs	17,000.00		
Physical Facilities			Subtotal		72,000.00	72,000.00	144,000.00
Sheriff	2029		K-9 Patrol donations	Unspent donations	0.00		
Sheriff	2032		Law enforcement	Unspent donations	0.00		
Sheriff	2034		Federal forfeitures	Restricted by federal program	0.00		
Sheriff	2036		Metro Drug Investigation	No remaining funds available	0.00		
Sheriff			Subtotal		0.00	0.00	0.00
Emergency Management	2819		Emergency Disaster		0.00		
Emergency Management			Subtotal		0.00	0.00	0.00

Exhibit "B"

**Dodge County**  
**Departmental Carryforward Requests -- General Fund**  
**For the Year Ended December 31, 2019**

Dept	Bus Unit	Acct	Description	Purpose	2020 Budget Amendment		
					Same Purpose	Different Purpose	Total
Veterans Services	5301		Veterans Relief	"Fund Balance" carried forward	0.00		
Veterans Services			Subtotal		0.00	0.00	0.00
County Library System	6001		County Library System	Non-countywide levy	144.06		
County Library System			Subtotal		144.06	0.00	144.06
UW Madison	6812		UW Educational Activities	"Fund Balance" carried forward	0.00		
UW Madison	6813		School Peer Counseling	"Fund Balance" carried forward	0.00		
UW Madison	6814		Youth Educational Activities	"Fund Balance" carried forward	0.00		
UW Madison	6862		Traffic Safety Course	"Fund Balance" carried forward	0.00		
UW Madison	6864		Organizational Education	"Fund Balance" carried forward	0.00		
UW Madison	6871		County Conservation Aids	"Fund Balance" carried forward	0.00		
UW Madison	6874		Pesticide Training	"Fund Balance" carried forward	0.00		
UW Madison			Subtotal		0.00	0.00	0.00
Land & Water Conservation	7001	5219	Land & Water Conservation	Other professional services	1,900.00		
Land & Water Conservation	7001	5279	Land & Water Conservation	Well testing		670.00	
Land & Water Conservation	7001	5325	Land & Water Conservation	Registration fees & tuition		500.00	
Land & Water Conservation	7001	5734	Land & Water Conservation	Environmental education award		500.00	
Land & Water Conservation	7073		Reforestration program	"Fund Balance" carried forward	0.00		
Land & Water Conservation			Subtotal		1,900.00	1,670.00	3,570.00
<b>General Fund Totals</b>					<b>518,870.32</b>	<b>73,670.00</b>	<b>592,540.32</b>

Exhibit "B"

**Establishing a Fund Balance for Payouts Due to Retirements or Certain Resignations**

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

**WHEREAS**, the Dodge County Finance Committee (“Committee”) recognizes that the payout of sick and vacation wages, when an employee retires or resigns in good standing, may significantly impact a department budget by causing a deficit in the budget, because departments do not plan or budget for such expenses; and,

**WHEREAS**, the Committee has considered options for the payout of sick and vacation wages and recommends that the 2020 Budget be amended to create a general fund retirement reserve account and fund said account in the amount of \$200,000, to be transferred to applicable departments (General Fund departments) by the Finance Director once a retirement/resignation calculation payout for both sick and vacation wages is calculated; and,

**WHEREAS**, because the Human Services and Health Department budget maintains its own fund balance, the Committee recommends that a similar account be created within the 2020 Human Services and Health Department budget and that \$40,000 be allocated to said account; and,

**WHEREAS**, the utilization of this retirement reserve assists in the stabilization of the tax levy by avoiding spikes due to retirements; and,

**WHEREAS**, it is not necessary to create a similar account for Clearview or the Highway Department, as both departments are proprietary funds and utilize full accrual accounting and, therefore, each department has already accrued the entire calculated liability; and,

**SO, NOW, THEREFORE, BE IT RESOLVED**, by the Dodge County Board of Supervisors that the recommendations of the Dodge County Finance Committee are hereby adopted; and,

**BE IT FURTHER RESOLVED**, that the Finance Director is authorized and directed to create and fund a retirement reserve account in the amount of \$200,000 in the General Fund (Dept. 00, General Revenues) and a similar account in the Human Services and Health Department Budget in the amount of \$40,000; and,

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

**BE IT FURTHER RESOLVED**, that the Finance Director is authorized to transfer appropriate amounts from the Human Services and Health Assigned Fund to the affected business units in the Human Services and Health Fund for retirements/resignation payouts that occur during 2020; and,

**BE IT FINALLY RESOLVED**, that the 2021 Dodge County Budget shall be developed with similar retirement reserves in the General Fund and Human Services and Health Fund in amounts determined by the Dodge County Finance Committee during the annual budget process.

All of which is respectfully submitted this 21<sup>st</sup> day of April, 2020.

**Dodge County Finance Committee:**

\_\_\_\_\_  
David Frohling

\_\_\_\_\_  
Ed Benter

\_\_\_\_\_  
David Guckenberger

\_\_\_\_\_  
Jeffrey Caine

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

***FISCAL NOTE: County Board Resolution 19-82, adopted on April 21, 2020, established an Assigned General Fund for this purpose. Both the General Fund and Human Services & Health Fund have Assigned Fund Balances sufficient for this purpose, as the amounts assigned are \$1,324,943.93 and \$449,690.50, respectively. Finance Committee review date: April 13, 2020. Chair initials: \_\_\_\_.***

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

**Resolution Summary:** Resolution Establishing a Fund Balance for Payouts Due to Retirements or Certain Resignations.



**Dodge County**  
**Post Employment Health Plan (PHEP) Payout**  
**March 31, 2020**

Calendar Year	General Fund	Human Services	Clearview	Highway	Total
2017	120,397.42	69,048.28	54,605.76	0.00	244,051.46
2018	219,907.62	3,901.81	72,608.85	19,476.48	315,894.76
2019	174,740.93	19,527.23	172,077.81	83,973.49	450,319.45
Three Year Ave	171,681.99	30,825.77	99,764.14	34,483.32	336,755.22
2015	112,731.73	88,426.96	115,211.02	45,155.08	361,524.79
2016	59,052.27	64,892.01	45,067.81	45,912.72	214,924.81
2017	120,397.42	69,048.28	54,605.76	0.00	244,051.46
2018	219,907.62	3,901.81	72,608.85	19,476.48	315,894.76
2019	174,740.93	19,527.23	172,077.81	83,973.49	450,319.45
Five Year Ave	137,365.99	49,159.26	91,914.25	38,903.55	317,343.05
2020 YTD	21,342.72	48,208.90	5,926.79	37,545.83	113,024.24
2020 annualized	85,370.88	192,835.60	23,707.16	150,183.32	452,096.96

(Based upon first three months of data)

Proposed reserve 1,324,943.93 449,690.50  
A/C 3424.999

Estimated years 7.72 14.59 Using three year average  
Estimated years 9.65 9.15 Using five year average

The General Fund as well as Human Services & Health use modified accrual accounting. As such, they will only reflect an expenditure when paid out (or a retirement has been announced at year end). Since Dodge County does not typically levy for known retirements, the departments will have a deficit unless funding is provided for these retirements.

Clearview and Highway are proprietary funds, and as such, use full accrual accounting. Therefore, they have already accrued 100% of the calculated liability. The only fiscal effect to these funds will be a reduction in cash when paid out.

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

Remittance Period	Collection Period	2014	2015	2016	2017	2018	2019	2020	Previous Year	
		Remittance	Remittance	Remittance	Remittance	Remittance	Remittance	Remittance	\$ Change	% Change
Jan	Nov	\$486,170	\$461,907	\$512,301	\$429,376	\$392,621	\$579,474	\$632,456	\$52,982	9.1%
Feb	Dec	465,644	419,112	440,663	686,238	720,097	600,995	638,152	\$37,157	6.2%
Mar	Jan	346,135	399,718	414,299	497,670	453,560	456,212	508,216	\$52,004	11.4%
Apr	Feb	433,718	469,683	321,749	396,375	401,653	431,567	-		
May	Mar	534,851	515,569	407,852	522,150	625,667	599,122	-		
Jun	Apr	422,574	407,861	638,989	587,195	635,147	494,862	-		
Jul	May	589,725	524,613	578,159	470,957	545,288	647,998	-		
Aug	Jun	672,406	500,849	510,100	717,294	745,510	756,266	-		
Sep	Jul	461,485	486,051	531,127	622,065	491,180	466,593	-		
Oct	Aug	565,940	580,603	522,952	524,810	606,792	735,238	-		
Nov	Sep	490,439	417,286	545,035	648,274	698,710	673,407	-		
Dec	Oct	484,997	548,922	484,606	518,044	530,674	471,403	-		
		<b>\$5,954,084</b>	<b>\$5,732,174</b>	<b>\$5,907,833</b>	<b>\$6,620,448</b>	<b>\$6,846,899</b>	<b>\$6,913,135</b>	<b>\$1,778,824</b>	<b>\$142,143</b>	
Monthly Average		\$496,174	\$477,681	\$492,319	\$551,704	\$570,575	\$576,095	\$632,456	\$148,235	
Highest Monthly Amt		\$672,406 Aug/June	\$580,603 Oct/Aug	\$638,989 June/April	\$717,294 Aug/June	\$745,510 Aug/June	\$756,266 Aug/June	\$638,152	\$638,152 Jan/Nov	
Lowest Monthly Amt		\$346,135 Mar/Jan	\$399,718 Mar/Jan	\$321,749 Apr/Feb	\$396,375 Apr/Feb	\$392,621 Jan/Nov	\$431,567 Apr/Feb	\$632,456	\$508,216 Mar/Jan	
								% Of Year Completed	25.0%	
								Estimated Year End	\$7,589,467	

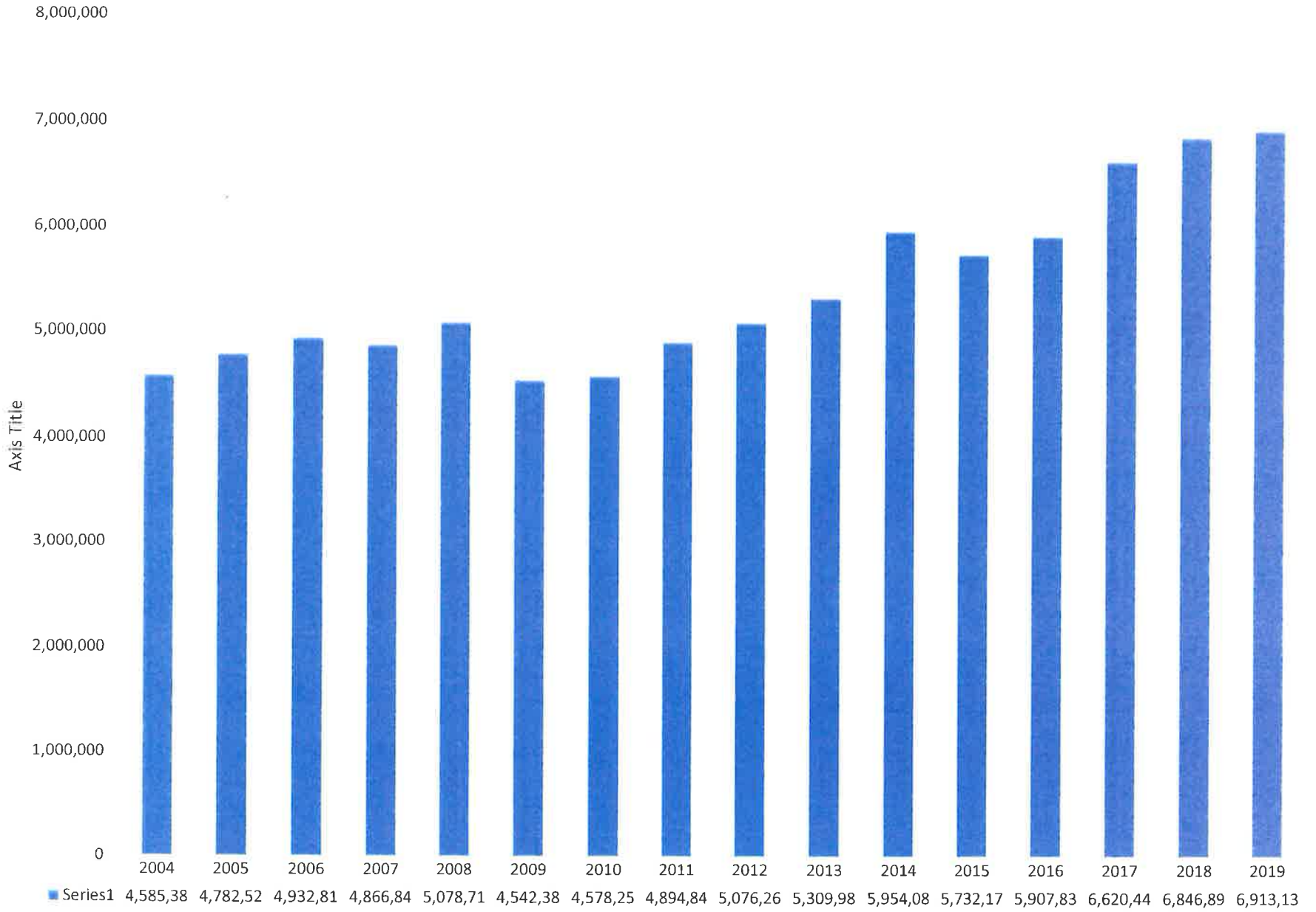
  

2020 Budget	Monthly Budget
\$6,000,000	\$500,000

	Feb-20		Mar-20		Previous Month	
					\$ Change	% Change
State	\$39,023,083	\$33,441,340	(\$5,581,742)	-14.3%		
Dodge	638,152	508,216	(129,936)	-20.4%		

# Dodge County Sales Tax Remittances



Series1 4,585,38 4,782,52 4,932,81 4,866,84 5,078,71 4,542,38 4,578,25 4,894,84 5,076,26 5,309,98 5,954,08 5,732,17 5,907,83 6,620,44 6,846,89 6,913,13



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

Doc = BX  
Ledger = BA

Effective January 1st, 2016

Date: April 3, 2020

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

Department: Human Services and Health Department

Budget Year: 2020

**Description of Adjustment:**

The department has received an amendment to our Birth to Three initiative funding for the contract term 01/01/2020-12/31/2020.

**Budget Adjustment**

Project String	Description	Amount
97B3-GRANT-STATE-2020	2020 GRANT	-24,219
97B3-SERVICES-CONTCT SER-THERAPY	THERAPY	24,219

Note the total Budget Adjustment must balance

Department Head Signature Berley Bell

Date: 4/8/20

County Administrator Signature Jane Milhe

Date: 4/8/2020

Committee of Jurisdiction Chairman Signature \_\_\_\_\_

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

Finance Committee Chairman Signature \_\_\_\_\_

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



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

Doc = BX  
Ledger = BA

Date: April 3, 2020

Effective January 1st, 2016

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

Department: Human Services and Health Department

Budget Year: 2020

**Description of Adjustment:**

The department has received an amendment to our Kinship Care Benefits funding for the contract term 01/01/2020-12/31/2020.

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**Budget Adjustment**

Project String	Description	Amount
97KINSHIP-GRANT-STATE-3377BEN020	3377 KINSHIP BEN 2020	-19,731
97KINSHIP-GRTCONT-CLT RELIEF	BENEFITS	19,731

Note the total Budget Adjustment must balance

Department Head Signature Berly Bell Date: 4/8/20

County Administrator Signature Jane Muelhe Date: 4/8/2020

Committee of Jurisdiction Chairman Signature \_\_\_\_\_ Date: \_\_\_\_\_

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



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

Doc = BX  
Ledger = BA

Date: April 3, 2020

Effective January 1st, 2016

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

Department: Human Services and Health Department

Budget Year: 2020

**Description of Adjustment:**

The department was awarded additional 85.21 funding. The amount is \$1,090.18 with a 20% match of \$218.04.

**Budget Adjustment**

Project String	Description	Amount
97TRANS-GRANT-STATE-8521000020	85.21 GRANT 2020	-1,090
97TRANS-COUNTY-GEN FD TRN	GENERAL FUND TRANSFER	-218
97TRANS-SUPPLIES-AUTO PARTS	AUTO PARTS	1308

Note the total Budget Adjustment must balance

Department Head Signature Becky Bell

Date: 4/3/2020

County Administrator Signature James Muelhe

Date: 4/3/2020

Committee of Jurisdiction Chairman Signature \_\_\_\_\_

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

Finance Committee Chairman Signature \_\_\_\_\_

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





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

Doc = BX  
Ledger = BA

Effective January 1st, 2016

Date: March 6, 2020

For Finance Department use only  
BA # \_\_\_\_\_  
Doc# \_\_\_\_\_  
Batch# \_\_\_\_\_  
GL Date: \_\_\_\_\_

Department: Human Services and Health Department

Budget Year: 2020

**Description of Adjustment:**

The department was awarded the WIC Infrastructure grant. This grant will provide local Wic agencies the opportunity to renovate and improve their clinic environment. Human Services and Health will be purchases Ipads.

**Budget Adjustment**

Project String	Description	Amount
96WICIPAD-GRANT-STATE	IPAD GRANT	-2,400
96WICIPAD-SUPPLIES-COMPUTER	IPAD EXPENSES	2,400

Note the total Budget Adjustment must balance

Department Head Signature Becky Bell

Date: 3/9/20

County Administrator Signature Jana Mielke

Date: 3/11/2020

Committee of Jurisdiction Chairman Signature \_\_\_\_\_

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

Finance Committee Chairman Signature \_\_\_\_\_

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



VEND #	VENDOR NAME	INVOICE NUMBER	PURCH ORDER	CHECK #	CHECK/PAYMENT DATE	INVOICE DATE	NET AMOUNT	INVOICE DESCRIPTION	INVOICE STATUS	WARRANT	CHECK STATUS
227	K-Tech Specialty Coatings Inc	202001-K0013		402	02/20/2020	01/10/2020	7,767.75	BEET HEET	PAID	022020	PAID
227	K-Tech Specialty Coatings Inc	202001-K0103		402	02/20/2020	01/31/2020	7,799.03	BEET HEET	PAID	022020	PAID
				<b>402 Total</b>			15,566.78				
752	SECURIAN LIFE INSURANCE COMPANY	032020		446	02/20/2020	02/18/2020	19,757.33	MARCH 2020 LIFE INSURANCE PREMIUM	PAID	022020	PAID
				<b>446 Total</b>			19,757.33				
211	COUNTY OF TREMPPEALEAU	JAN 2020		1661090	02/20/2020	01/31/2020	10,313.46	2020 CONTRACT - INPATIENT KW 1/20	PAID	022020	PAID
				<b>1661090 Total</b>			10,313.46				
741	CONSTELLATION ENERGY SERVICES	2815114	20000168	1661092	02/20/2020	02/11/2020	5,704.08	CONSTELLATION - GAS JAN 2020	PAID	022020	PAID
741	CONSTELLATION ENERGY SERVICES	2815127		1661092	02/20/2020	02/11/2020	18,434.68	GAS	PAID	022020	PAID
				<b>1661092 Total</b>			24,138.76				
723	JUNEAU UTILITIES	700043.00JAN20		1661124	02/20/2020	02/08/2020	53.87	ELECTRIC CLV GARAGES 1/1/20-2/1/20	PAID	022020	PAID
723	JUNEAU UTILITIES	700049.00JAN20	20000161	1661124	02/20/2020	02/08/2020	4,074.82	JUNEAU UTILITIES CLV WATER/SEWER - JAN 2020	PAID	022020	PAID
723	JUNEAU UTILITIES	700045.00JAN20	20000160	1661124	02/20/2020	02/08/2020	18,431.13	JUNEAU UTILITIES ELECTRICITY CLEARVIEW JAN 2020	PAID	022020	PAID
				<b>1661124 Total</b>			22,559.82				
308	JUSTICEPOINT INC	02142020A		1661125	02/20/2020	02/14/2020	33,694.00	2020 CONTRACT- OTC GRANT 1/20	PAID	022020	PAID
				<b>1661125 Total</b>			33,694.00				
1655	MATRIXCARE INC	INV5084906	20000147	1661138	02/20/2020	01/01/2020	967.00	MATRIX QUARTERLY PAYMENT JAN. 2020- MARCH 2020	PAID	022020	PAID
1655	MATRIXCARE INC	INV5084907	20000147	1661138	02/20/2020	01/01/2020	967.00	MATRIX QUARTERLY PAYMENT JAN. 2020- MARCH 2020	PAID	022020	PAID
1655	MATRIXCARE INC	INV5084902	20000147	1661138	02/20/2020	01/01/2020	1,111.00	MATRIX QUARTERLY PAYMENT JAN. 2020- MARCH 2020	PAID	022020	PAID
1655	MATRIXCARE INC	INV5084903	20000147	1661138	02/20/2020	01/01/2020	1,111.00	MATRIX QUARTERLY PAYMENT JAN. 2020- MARCH 2020	PAID	022020	PAID
1655	MATRIXCARE INC	INV5084899	20000147	1661138	02/20/2020	01/01/2020	1,111.00	MATRIX QUARTERLY PAYMENT JAN. 2020- MARCH 2020	PAID	022020	PAID
1655	MATRIXCARE INC	INV5084929	20000147	1661138	02/20/2020	01/01/2020	1,111.00	MATRIX QUARTERLY PAYMENT JAN. 2020- MARCH 2020	PAID	022020	PAID
1655	MATRIXCARE INC	INV5084905	20000147	1661138	02/20/2020	01/01/2020	1,190.00	MATRIX QUARTERLY PAYMENT JAN. 2020- MARCH 2020	PAID	022020	PAID
1655	MATRIXCARE INC	INV5084901	20000147	1661138	02/20/2020	01/01/2020	2,112.00	MATRIX QUARTERLY PAYMENT JAN. 2020- MARCH 2020	PAID	022020	PAID
1655	MATRIXCARE INC	INV5084904	20000147	1661138	02/20/2020	01/01/2020	3,044.00	MATRIX QUARTERLY PAYMENT JAN. 2020- MARCH 2020	PAID	022020	PAID
1655	MATRIXCARE INC	INV5084900	20000147	1661138	02/20/2020	01/01/2020	7,935.00	MATRIX QUARTERLY PAYMENT JAN. 2020- MARCH 2020	PAID	022020	PAID
				<b>1661138 Total</b>			20,659.00				
1	*NO VENDOR INVOICE NAME FOUND*	DC021020		1661163	02/20/2020	02/10/2020	28,110.00	REFUND OF PRE-PAYMENT	PAID	022020	PAID
				<b>1661163 Total</b>			28,110.00				
638	WI DEPT OF HEALTH SERVICES	5026 022920	20000162	1661267	02/20/2020	02/01/2020	1,700.00	MONTHLY LICENSED BED ASSESSMENTS CBH 1 FEB 2020	PAID	022020	PAID
638	WI DEPT OF HEALTH SERVICES	5036 022920	20000162	1661267	02/20/2020	02/01/2020	1,700.00	MONTHLY LICENSED BED ASSESSMENTS CBH 2 FEB 2020	PAID	022020	PAID
638	WI DEPT OF HEALTH SERVICES	5049 022920	20000162	1661267	02/20/2020	02/01/2020	1,700.00	MONTHLY LICENSED BED ASSESSMENTS CBH 3 FEB 2020	PAID	022020	PAID
638	WI DEPT OF HEALTH SERVICES	5050 022920	20000162	1661267	02/20/2020	02/01/2020	1,700.00	MONTHLY LICENSED BED ASSESSMENTS CBH 4 FEB 2020	PAID	022020	PAID
638	WI DEPT OF HEALTH SERVICES	5034 022920	20000162	1661267	02/20/2020	02/01/2020	5,100.00	MONTHLY LICENSED BED ASSESSMENTS CBIC FEB 2020	PAID	022020	PAID
638	WI DEPT OF HEALTH SERVICES	2380 022920	20000162	1661267	02/20/2020	02/01/2020	20,400.00	MONTHLY LICENSED BED ASSESSMENTS CLV FEB 2020	PAID	022020	PAID
638	WI DEPT OF HEALTH SERVICES	2977 022920	20000162	1661267	02/20/2020	02/01/2020	41,860.00	MONTHLY LICENSED BED ASSESSMENTS IID FEB 2020	PAID	022020	PAID
				<b>1661267 Total</b>			74,160.00				
751	NATIONWIDE TRUST COMPANY FSB	NR02212020		1661288	02/21/2020	02/21/2020	14,414.50	Deferred Compensation	PAID	022120	PAID
				<b>1661288 Total</b>			14,414.50				
647	STATE OF WISCONSIN	JAN 2020		2004401	02/14/2020	02/14/2020	65,044.80	TRANSFER FEES DUE STATE JANUARY 2020	PAID	DD021420	PAID
				<b>2004401 Total</b>			65,044.80				
1345	MORETON CAPITAL MARKETS LLC	7K5-00136 02072020		200212011	02/12/2020	02/12/2020	275,279.44	BOND INVESTMENT BY TREASURER	PAID	WIRE_001	PAID
				<b>200212011 Total</b>			275,279.44				
1368	DELTA DENTAL	339771		200420107	02/12/2020	02/12/2020	11,621.06	DELTA DENTAL CLAIMS	PAID	DD021220	PAID
				<b>200420107 Total</b>			11,621.06				
643	WI DEPT OF REVENUE	WI02142020		200440126	02/14/2020	02/14/2020	82,835.65	STATE TAX - DODGE COUNTY	PAID	DD021420	PAID
				<b>200440126 Total</b>			82,835.65				
1341	US BANK	02-10-2020		200490104	02/20/2020	02/18/2020	490,654.21	FEB 2020 US BANK STATEMENT	PAID	DD021820	PAID
				<b>200490104 Total</b>			490,654.21				
1368	DELTA DENTAL	343713		200490123	02/19/2020	02/19/2020	13,909.32	DELTA DENTAL CLAIMS FOR 2/13-19/2020	PAID	DD021920	PAID
				<b>200490123 Total</b>			13,909.32				
617	INTERNAL REVENUE SERVICE	02212020		200510037	02/21/2020	02/21/2020	381,539.28	FEDERAL TAX PAYMENT 02212020	PAID	DD022120	PAID
				<b>200510037 Total</b>			381,539.28				
1341	US BANK	USB02212020		200520002	02/21/2020	02/21/2020	11,303.75	NON-EBC EE/ER CONTRIBUTIONS	PAID	DD022120	PAID
				<b>200520002 Total</b>			11,303.75				
744	EMPLOYEE BENEFIT CORPORATION (EBC)	EBC02212020		200520004	02/21/2020	02/21/2020	15,336.12	EBC EE/ER CONTRIBUTIONS	PAID	DD022120	PAID
				<b>200520004 Total</b>			15,336.12				
1368	DELTA DENTAL	344866		200560054	02/26/2020	02/26/2020	16,110.49	DELTA DENTAL 2-20-2-26-2020	PAID	DD022620	PAID
				<b>200560054 Total</b>			16,110.49				
				<b>Grand Total</b>			1,627,007.77				