



**Finance Committee Meeting
Monday, December 13, 2021 8:00 A.M.
Administration Building
Room 1H & 1I**

127 East Oak Street, Juneau, Wisconsin 53039

The following business will be brought before the Committee for initiation, discussion, deliberation, and possible formal action subject to the rules of the Board, which may be inspected in the office of the County Clerk.

- 1) Call to order
- 2) Roll call and non-committee member County Board Supervisor attendance
- 3) Public comment (30 minute limit)
- 4) Approval of the November 1, 2021 Finance Committee meeting minutes
- 5) Review Fiscal Notes regarding resolutions and/or ordinances to the County Board
 - a. Resolution – Authorize Sheriff to Enter into Contracts with Local Units of Government for the Provision of Certain Law Enforcement Services – Judicial and Public Protection Committee
 - b. Resolution – Authorizing Dodge County to Enter into the Settlement Agreements with McKesson Corporation, Cardinal Health, Inc., Amerisourcebergen Corporation, Johnson & Johnson, Janssen Pharmaceuticals, Inc., Ortho-McNeil – Janssen Pharmaceuticals, Inc., and Janssen Pharmaceutica, Inc.; Authorizing Dodge County to Enter into the Memorandum of Understanding (MOU) Allocating Settlement Proceeds; and Authorizing Dodge County to Enter into the MOU with the Attorney General – Executive Committee
 - c. Resolution – 2021 and 2022 Dodge County Sheriff's Office Budget Amendment (Public Safety Partnership and Community Policing Grant) – Judicial and Public Protection Committee
 - d. Resolution – Authorizing Dodge County Detention Facility Sprinkler Head Replacement Project – Building Committee
 - e. Resolution – Authorizing the Purchase of Four 2022 Mack 79,000 Pound Tri Axle Truck Chassis – Highway Committee
 - f. Resolution – Authorize the Purchase of Two New Self-Propelled Mid-Mount Brooms – Highway Committee
 - g. Resolution – Authorize 2022-2024 Labor Agreement Between Dodge County and Dodge County Sheriff's Officer Sworn Employees, Local 120 – Human Resources & Labor Negotiations Committee
- 6) Review and take action on resolutions
 - a. Resolution – Resolution Authorizing the Issuance and Sale of Not to Exceed \$11,655,000 General Obligation Refunding Bonds Series 2022A – Finance Committee
 - b. Resolution – Authorizing the Issuance and Providing for the Sale of Not to Exceed \$9,155,000 General Obligation Promissory Notes, Series 2022B for County Highway Projects– Finance Committee
 - c. Resolution – Amend the 2022 Dodge County Budget and Authorize General Fund Transfer to Dodge County Departments – Human Resources & Labor Negotiation and Finance Committees
 - d. Resolution – Resolution Authorizing COVID-19 Premium Bonus for Dodge County Employees – American Rescue Plan Act of 2021 Funds – Human Resources & Labor Negotiation and Finance Committees

MEETING OF THE DODGE COUNTY FINANCE COMMITTEE
NOVEMBER 1, 2021, 9:00 A.M.
FIRST FLOOR AUDITORIUM – ROOMS H & I
DODGE COUNTY ADMINISTRATION BUILDING, JUNEAU WI 53039

The Finance Committee meeting was called to order by Dodge County Finance Committee Chairman, Dave Frohling, at 9:19 a.m.

Members present: Benter, Caine, Frohling, and Sheahan-Malloy.

Member(s) absent: None.

Others present: Finance Director David Ehlinger; Assistant Finance Director Eileen Lifke; Senior Accountant Makenzie Drays; Senior Accountant Jennifer Krakow; Deputy County Clerk Christine Kjornes; County Administrator Jim Mielke; Information Technology Director Justin Reynolds; Land Resources and Parks Director Bill Ehlenbeck; Land Conservationist John Bohonek; Planning and Economic Development Administrator Nate Olson; Clearview Executive Director Ed Somers; Veteran Service Officer Andrew Miller; Human Resources Director Sarah Hinze; Dodge County Sheriff Dale Schmidt; Physical Facilities Director Russ Freber; Chief Deputy Treasurer Kris Keith; Dodge County Housing Authority Executive Director Donna Braun; County Board Chairman Russell Kottke; County Board Supervisor David Guckenberger; County Board Supervisor Cathy Houchin; County Board Supervisor Joseph Marsik; County Board Supervisor Daniel L. Siegmann; Citizen Member Steve Kauffeld; Citizen Member Linda Jones; Citizen Member Nancy Kavazanjian; and Citizen Member Ashley Siegmann.

The following Non-Committee Member County Board Supervisor requested payment for attending the meeting: Daniel L. Siegmann.

During the public comment period, Citizen Member Linda Jones voiced her concerns with using American Rescue Plan Act (ARPA) funds towards county employee COVID premium bonuses. She suggested using ARPA funds towards such issues as mental health, addiction, and broadband.

Motion by Caine, seconded by Sheahan-Malloy to approve the October 11, 2021 minutes, as presented. Motion carried.

Motion by Caine, seconded by Benter to authorize and direct the Finance Committee's Chairman to sign the Fiscal Notes on the following Resolutions:

- 2021 Dodge County Land Resources and Parks Department Budget Amendment (Snowmobile Supplemental Grant for 2020-2021 Snowmobile Season)
- Authorizing the Henry Dodge Elevator Modernization Project
- Approving the Housing Authority of Dodge County's Issuance of Housing Facilities Revenue Refunding Notes
- Regarding Compensation Paid to Members of the Dodge County Board of Supervisors

There was no discussion on the Resolution regarding 2022 Dodge County Budget Appropriation. Motion by Caine, seconded by Benter to authorize and direct the Finance Committee's Chairman to sign the Fiscal Note, approve the Resolution, and forward the Resolution to the County Board for consideration at the November 9, 2021 meeting. Motion carried.

County Administrator Jim Mielke provided an oral report to the Committee regarding the Resolution regarding the Dodge County Capital Improvement Program for 2022-2026. County Administrator Jim Mielke commented that the Capital Improvement Plan (CIP) includes Exhibit A, an itemized equipment list for the Highway Department for year 2022. Mr. Mielke further commented that highway equipment replacements for the years 2023-2026 have not been specified but placeholder

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amounts have been included in those budgets. The Highway Commissioner and the Highway Committee will determine the 2023-2026 equipment replacements at a future date. Motion by Benter, seconded by Caine to authorize and direct the Finance Committee's Chairman to sign the Fiscal Note, approve the Resolution, and forward the Resolution to the County Board for consideration at the November 9, 2021 meeting. Motion carried.

There was no discussion on the Resolution Authorizing the Use of American Rescue Plan Act Funds for Ledge and Derge Parks (Park Restroom Facility Upgrades). Motion by Sheahan-Malloy, seconded by Benter to authorize and direct the Finance Committee's Chairman to sign the Fiscal Note, approve the Resolution, and forward the Resolution to the County Board for consideration at the November 9, 2021 meeting. Motion carried.

Finance Director David Ehlinger provided an oral report to the Committee regarding 2022 budget amendments. Mr. Ehlinger reported that he included a draft budget amendment in the Finance packet materials in relation to ARPA funds. Mr. Ehlinger explained that if ARPA funds are to be used, the original resolution accepting ARPA funds indicated that subsequent usages require a resolution by County Board. Supervisor Sheahan-Malloy indicated that she will propose the budget amendment to the County Board on November 9, 2021. No action required by the Committee.

Mr. Ehlinger reported that the US Treasury Guidelines for the use of ARPA funds have extended the next reporting date to January 31, 2022. He further reported that the Finance page on the county website now includes ARPA Recap of 2021, which can be found under American Rescue Plan Act of 2021, and he will provide the updated ARPA Recap at subsequent Finance Committee meetings. Mr. Mielke commented that the only obligation to date has been \$74,625 related to the Broadband Assessment Study.

Mr. Ehlinger provided an oral report to the Committee regarding the preliminary lost revenue calculation. Mr. Ehlinger reported that he is waiting on final numbers from the 2020 Single Audit, but based on the estimated numbers, the County can classify approximately 59% of total ARPA funds under the lost revenue calculation which gives the County more flexibility. Coincidentally, this lost revenue amount is approximately the same as the \$10 million proposed at the federal level for all counties. This proposed legislation is being supported by the National Association of Counties (NACo).

The Committee continued with a discussion related to the proposed Dodge County employee COVID premium bonus as recommended by the Human Resources and Labor Negotiations Committee. Mr. Mielke commented that the packet materials included documents related to the employee COVID premium bonus. Supervisor Sheahan-Malloy voiced her concerns with the use of ARPA funds for the COVID premium bonus. Supervisor Marsik commented that Andy Phillips, legal counsel for the Wisconsin Counties Association, deemed all county workers essential. Corporation Counsel Kimberly Nass read the following two (2) amendments to Resolution 21-05, American Rescue Plan Act of 2021 Certification that were approved by the County Board on April 20, 2021. 1. *"A Dodge County Plan for projects, and or expenditures will be developed through the Committee process, with final review and consideration by the County Board"*; and 2. *"No Rescue Funds would be expended without presentation to the Finance Committee and obtaining County Board authorization."* Following Committee discussion, it was a consensus of the Finance Committee that the use of ARPA funds should be a decision made by the County Board. Mr. Mielke commented that department heads can work with committees of jurisdiction to determine items of consideration. He further commented that ARPA projects can be a standing item on future agendas.

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Chairman Frohling commented that the Dodge County Housing Authority Housing Project was discussed at today's Executive Committee meeting, there is no fiscal effect on Dodge County, and no action is needed by the Finance Committee. There will be a Resolution presented to the County Board for consideration at the November 9, 2021 meeting, for the allocation of \$350,000 of ARPA funding for the proposed housing project. It was a consensus of the Committee to allow Mr. Ehlinger to include the remaining balance of ARPA funds in the fiscal note, if the Resolution were to be approved by the County Board at the November 9, 2021 meeting.

Mr. Ehlinger reported that Stephanie Justmann has been hired as the Purchasing Agent, and she will start on November 29, 2021.

There was no discussion on County Investments, and on the General Checking Bank Reconciliation Report.

Mr. Ehlinger provided an oral report on the September 2021 year-to-date budget reports that were included in the packet materials. He highlighted the following areas:

- Dept. 12 - County Clerk – Excluding dog licenses and historical society, the department currently has a deficit of \$737, primarily due to extra elections in 2021.
- Dept. 13 – Finance - There continues to be a surplus for the department due to the vacant Purchasing Agent position.
- Dept. 14 – County Treasurer - The department currently has a deficit of \$27,330 but this does not include (a) reimbursing the municipalities for their portion of the agricultural usage penalty (about \$20,500) and (b) the tax settlement in the City of Beaver Dam for Wal-Mart (\$24,597). In regards to investments, the year-to-date market adjustment loss is \$565,811 which is substantially higher than recent years. A recap was provided showing market adjustments for 2011 through September 2021. A brief explanation was given about market adjustments netting to zero on a life-to-date basis if an investment is held to maturity (unless the debt is defaulted upon.)
- Dept. 94 - Veteran Services - Veteran Service Officer Andrew Miller commented that the budget is on track.
- Dept. 98 - Sales Tax - Mr. Ehlinger commented that Dodge County is on pace for \$8.1 million for 2021 as of October 3, 2021. Transfers have been completed for the courthouse paving project for costs incurred to date, but there are some cost corrections that have to be made. Equipment has been ordered for the Simulcast project but Dodge County has not been billed. In the event that the project may not be completed before year-end, accrual entries will be made.
- Dept. 99 – General Revenues
 - General Revenues – The TID Dissolution was from the City of Beaver Dam. We should receive the other 85% of state shared revenues in November as indicated in the statutes. Miscellaneous revenues includes \$80,148 to clean up life-to-date Section 125 flex spending and \$69,387 for life-to-date bank reconciliation errors.
 - Jail Assessment Fund – Building repairs of \$45,960 relate to the replacement of padded cells. Capital machinery of \$61,587 is for the upgrades to the fire panels. This large decrease in the fund balance for 2021 was taken into account in preparing the 2022 budget.
 - Retirement payouts – As of October, the payouts have exceeded the budgeted amount by about \$3,200. When asked for guidance, the Finance Committee indicated to

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continue to transfer for retirement payouts to the General Fund departments as the County Board has assigned fund balance for this purpose.

- American Rescue Plan – The market adjustment on a year-to-date basis has a loss of \$40,893 as compared to interest income (net of advisor fees) of \$19,353. The funds are invested at Dana, which is typically mortgage backed securities, thus the investments won't be held to maturity as they must be spent by 2026. As such, the market adjustment becomes more applicable.
- Fund 300 - Debt Service Fund – The market adjustment loss year-to-date is \$30,644 as compared to interest income (net of advisor fees) of \$25,365.
- Fund 400 - Capital Projects Fund – Total expenditures as of 10-06-2021 per the Highway Department are about \$1.2 million of the \$14.6 million budgeted. The Highway Department is confident that all funds will be expended before year end.

There was no discussion on the County Sales and Use Tax Report.

There was no discussion on the following Unbudgeted/Excess Revenue Appropriation Form:

- Additional funding for Preventative Health and Health Services (PHHS) – Adult Health Services – Human Services and Health Department

There was no discussion on the Dodge County Vouchers \$10,000 or more Report.

The next regular meeting is scheduled on **Monday, December 13, 2021, at 8:00 a.m.** The meeting will be held in the Auditorium, located on the first floor of the Administration Building.

With no other business on the agenda, Chairman Frohling declared the meeting adjourned at 10:20 a.m.

Ed Benter,
Secretary

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

Authorize the Dodge County Sheriff to Enter Into Contracts with Local Units of Government for the Provision of Certain Law Enforcement Services

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

WHEREAS, the Dodge County Sheriff, a county constitutional officer, has the duties set forth in Section 59.27, Wis. Stats., and provides public safety and protection throughout Dodge County; and,

WHEREAS, pursuant to provisions of Sections 59.27, 61.65, 62.13(2s), Wis. Stats., the Sheriff may provide law enforcement services to villages and cities within Dodge County; and,

WHEREAS, the Sheriff may be requested to enter into contracts with Dodge County villages and cities for the provision of certain law enforcement services (“Law Enforcement Services Contract”); and,

WHEREAS, the Dodge County Judicial and Public Protection Committee advises that it would be impractical to require that all such contracts for law enforcement services with local units of government be approved by the Dodge County Board of Supervisors; and,

WHEREAS, the Judicial and Public Protection Committee recommends that the Sheriff be authorized to execute, on behalf of Dodge County, all contracts for law enforcement services provided to Dodge County cities and villages, provided that the following conditions are met prior to the execution of each contract:

1. Dodge County Finance Director has reviewed the financial terms and reports same to the Judicial and Public Protection Committee;
2. Dodge County Corporation Counsel has reviewed the legal terms and reports same to the Judicial and Public Protection Committee;
3. The Judicial and Public Protection Committee has reviewed and approved the contract; and,
4. To the extent that additional positions are required to fulfill the terms of the contract, the Sheriff has followed the procedures for requesting additional positions and receives approval of same by the Dodge County Board of Supervisors prior to the commencement of the contract for services for law enforcement services in a city or village;

NOW, THEREFORE, BE IT RESOLVED, that, effective immediately, the Sheriff is hereby authorized to execute Law Enforcement Services Contracts for services to be provided to Dodge County cities and villages, and any amendments or revisions thereto, on behalf of Dodge County, provided that the herein described conditions are met; and,

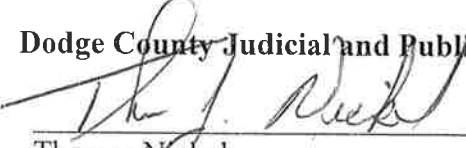
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BE IT FURTHER RESOLVED, that the Dodge County Sheriff shall apprise the Dodge County Board of Supervisors of the status of each Law Enforcement Services Contract within the Sheriff's annual report; and,

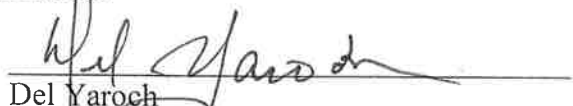
BE IT FINALLY RESOLVED, that the above delegation of authority shall be a continuing delegation of authority unless and until revoked by future action of the Dodge County Board of Supervisors.

All of which is respectfully submitted this 21st day of December, 2021.

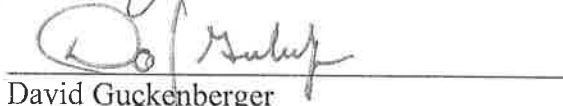
Dodge County Judicial and Public Protection Committee:



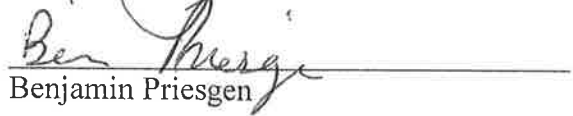
Thomas Nickel



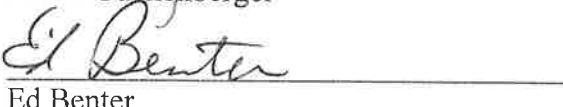
Del Yaroch



David Guckenberger



Benjamin Priesgen



Ed Benter

***FISCAL NOTE:** The Finance Department is working on the template for cost reimbursements and is including wages and benefits for both officer and supervisors, interpreter, telephone, computer licenses, training, operating supplies, firearm supplies, range fees, liability insurance, vehicle insurance, body camera, mileage charges (or vehicle maintenance), and indirect cost allocations. This list is not final and could be expanded. Finance Committee review date: December 13, 2021. Chair initials: _____.*

Vote Required: Majority of Members present.

Resolution Summary: Authorize the Dodge County Sheriff to Enter into Contracts with Local Units of Government (cities and villages) for the Provision of Certain Law Enforcement Services.

1
2
3 **RESOLUTION NO. _____**
4
5

6 **AUTHORIZING DODGE COUNTY TO ENTER INTO THE SETTLEMENT**
7 **AGREEMENTS WITH MCKESSON CORPORATION, CARDINAL HEALTH, INC.,**
8 **AMERISOURCEBERGEN CORPORATION, JOHNSON & JOHNSON, JANSSEN**
9 **PHARMACEUTICALS, INC., ORTHO-MCNEIL-JANSSEN PHARMACEUTICALS, INC.,**
10 **AND JANSSEN PHARMACEUTICA, INC.; AUTHORIZING DODGE COUNTY TO ENTER**
11 **INTO THE MOU ALLOCATING SETTLEMENT PROCEEDS; AND AUTHORIZING**
12 **DODGE COUNTY TO ENTER INTO THE MOU WITH THE ATTORNEY GENERAL**
13

14 **WHEREAS**, in Resolution No. 17-61, the Dodge County Board of Supervisors authorized the
15 County to enter into an engagement agreement with von Briesen & Roper, s.c., Crueger Dickinson
16 LLC and Simmons Hanly Conroy LLC (the “Law Firms”) to pursue litigation against certain
17 manufacturers, distributors, and retailers of opioid pharmaceuticals (the “Opioid Defendants”) in an
18 effort to hold the Opioid Defendants financially responsible for the County’s expenditure of vast money
19 and resources to combat the opioid epidemic;
20

21 **WHEREAS**, on behalf of the County, the Law Firms filed a lawsuit against the Opioid
22 Defendants;
23

24 **WHEREAS**, the Law Firms filed similar lawsuits on behalf of 66 other Wisconsin counties
25 and all Wisconsin cases were coordinated with thousands of other lawsuits filed against the same or
26 substantially similar parties as the Opioid Defendants in the Northern District of Ohio, captioned *In re:*
27 *Opioid Litigation*, MDL 2804 (the “Litigation”);
28

29 **WHEREAS**, four (4) additional Wisconsin counties (Milwaukee, Dane, Waukesha, and
30 Walworth) hired separate counsel and joined the Litigation;
31

32 **WHEREAS**, since the inception of the Litigation, the Law Firms have coordinated with
33 counsel from around the country (including counsel for Milwaukee, Dane, Waukesha, and Walworth
34 Counties) to prepare the County’s case for trial and engage in extensive settlement discussions with the
35 Opioid Defendants;
36

37 **WHEREAS**, the settlement discussions with McKesson Corporation, Cardinal Health, Inc.,
38 AmerisourceBergen Corporation, Johnson & Johnson, Janssen Pharmaceuticals, Inc., Ortho-McNeil-
39 Janssen Pharmaceuticals, Inc., and Janssen Pharmaceutica, Inc. (the “Settling Defendants”) resulted in
40 a tentative agreement as to settlement terms pending agreement from the County and other plaintiffs
41 involved in the Litigation;
42

43 **WHEREAS**, copies of the Distributors Settlement Agreement and Janssen Settlement
44 Agreement (collectively “Settlement Agreements”) representing the terms of the tentative settlement
45 agreements with the Settling Defendants are on file in the Dodge County Clerk’s Office and available
46 for viewing during normal business hours;
47

1 **WHEREAS**, the Settlement Agreements provide, among other things, for the payment of
2 certain sums to Participating Subdivisions (as defined in the Settlement Agreements) upon the
3 occurrence of certain events detailed in the Settlement Agreements;
4

5 **WHEREAS**, the County is a Participating Subdivision in the Settlement Agreements and has
6 the opportunity to participate in the benefits associated with the Settlement Agreement provided the
7 County (a) approves the Settlement Agreements; (b) approves the Memorandum of Understanding
8 allocating proceeds from the Settlement Agreements among the various Wisconsin Participating
9 Subdivisions, a copy of which is attached to this Resolution (the “Allocation MOU”); (c) approves the
10 Memorandum of Understanding with the Wisconsin Attorney General regarding allocation of
11 settlement proceeds, a copy of which is attached to this Resolution (the “AG MOU”); and (d) the
12 Legislature’s Joint Committee on Finance approves the terms of the Settlement Agreements and the
13 AG MOU;
14

15 **WHEREAS**, 2021 Wisconsin Act 57 created Section 165.12 of the Wisconsin Statutes relating
16 to the settlement of all or part of the Litigation;
17

18 **WHEREAS**, pursuant to Wis. Stat. § 165.12(2), the Legislature’s Joint Committee on Finance
19 is required to approve the Settlement Agreements and the AG MOU;
20

21 **WHEREAS**, pursuant to Wis. Stat. § 165.12(2), the proceeds from any settlement of all or part
22 of the Litigation are distributed 70% to local governments in Wisconsin that are parties to the Litigation
23 and 30% to the State;
24

25 **WHEREAS**, Wis. Stat. § 165.12(4)(b)2., provides the proceeds from the Settlement Agreement
26 must be deposited in a segregated account (the “Opioid Abatement Account”) and may be expended
27 only for approved uses for opioid abatement as provided in the Settlement Agreements;
28

29 **WHEREAS**, Wis. Stat. § 165.12(7) bars claims from any Wisconsin local government against
30 the Opioid Defendants filed after June 1, 2021;
31

32 **WHEREAS**, the definition of Participating Subdivisions in the Settlement Agreements
33 recognizes a statutory bar on claims such as that set forth in Wis. Stat. § 165.12(7) and, as a result, the
34 only Participating Subdivisions in Wisconsin are those counties and municipalities that were parties to
35 the Litigation (or otherwise actively litigating a claim against one, some, or all of the Opioid
36 Defendants) as of June 1, 2021;
37

38 **WHEREAS**, the Legislature’s Joint Committee on Finance is not statutorily authorized or
39 required to approve the allocation of proceeds of the Settlement Agreements among Wisconsin
40 Participating Subdivisions;
41

42 **WHEREAS**, the Law Firms have engaged in extensive discussions with counsel for all other
43 Wisconsin Participating Subdivisions resulting in the proposed Allocation MOU, which is an
44 agreement between all of the entities identified in the Allocation MOU as to how the proceeds payable
45 to those entities under the Settlement Agreements will be allocated;
46

1 **WHEREAS**, attached hereto as Exhibit “A” is a summary of the essential terms of the
2 Settlement Agreements, the deadlines related to the effective dates of the Settlement Agreements, the
3 ramifications associated with the County’s refusal to enter into the Settlement Agreements, the form
4 of the Allocation MOU, the form of the AG MOU, and an overview of the process for finalizing the
5 Settlement Agreements;
6

7 **WHEREAS**, the County, by this Resolution, shall establish the Opioid Abatement Account for
8 the receipt of the proceeds of the Settlement Agreements consistent with the terms of this Resolution;
9

10 **WHEREAS**, the County’s Opioid Abatement Account shall be separate from the County’s
11 General Fund, shall not be commingled with any other County funds, and shall be dedicated to funding
12 opioid abatement measures as provided in the Settlement Agreements;
13

14 **WHEREAS**, pursuant to the County’s engagement agreement with the Law Firms, the County
15 shall pay up to an amount equal to 25% of the proceeds from successful resolution of all or part of the
16 Litigation, whether through settlement or otherwise, plus the Law Firms’ costs and disbursements, to
17 the Law Firms as compensation for the Law Firms’ efforts in the Litigation and any settlement;
18

19 **WHEREAS**, the Law Firms anticipate making application to the national fee fund established
20 in the Settlement Agreements seeking payment, in whole or part, of the fees, costs, and disbursements
21 owed the Law Firms pursuant to the engagement agreement with the County;
22

23 **WHEREAS**, it is anticipated the amount of any award from the fee fund established in the
24 Settlement Agreements will be insufficient to satisfy the County’s obligations under the engagement
25 agreement with the Law Firms;
26

27 **WHEREAS**, the County, by this Resolution, and pursuant to the authority granted the County
28 in the applicable Order emanating from the Litigation in relation to the Settlement Agreements and
29 payment of attorney fees, shall execute an Escrow Agreement, which shall among other things direct
30 the escrow agent responsible for the receipt and distribution of the proceeds from the Settlement
31 Agreements to establish an account for the purpose of segregating funds to pay the fees, costs, and
32 disbursements of the Law Firms owed by the County (the “Attorney Fees Account”) in order to fund a
33 state-level “backstop” for payment of the fees, costs, and disbursements of the Law Firms;
34

35 **WHEREAS**, in no event shall payments to the Law Firms out of the Attorney Fees Account
36 and the fee fund established in the Settlement Agreements exceed an amount equal to 25% of the
37 amounts allocated to the County in the Allocation MOU;
38

39 **WHEREAS**, the purpose of this Resolution is to authorize the County to enter into the
40 Settlement Agreements, the Allocation MOU, and the AG MOU, establish the County’s Opioid
41 Abatement Account, and establish the Attorney Fees Account;
42

43 **WHEREAS**, the County, by this Resolution, shall authorize the County’s corporation counsel
44 to finalize and execute any escrow agreement and other document or agreement necessary to effectuate
45 the Settlement Agreements and the other agreements referenced herein;
46

1 **NOW, THEREFORE, BE IT RESOLVED**, by the Dodge County Board of Supervisors that
2 the following is hereby authorized and approved:
3

- 4 1. The execution of the Distributors Settlement Agreement and any and all documents
5 ancillary thereto and authorizes the County Board Chair and County Clerk to execute
6 same.
7
- 8 2. The execution of the Janssen Settlement Agreement and any and all documents ancillary
9 thereto and authorizes the County Board Chair and County Clerk to execute same.
10
- 11 3. The final negotiation and execution of the Allocation MOU in form substantially similar
12 to that presented with this Resolution and any and all documents ancillary thereto and
13 authorizes the County Board Chair and County Clerk to execute same upon finalization
14 provided the percentage share identified as allocated to the County is substantially
15 similar to that identified in the Allocation MOU provided to the Board with this
16 Resolution.
17
- 18 4. The final negotiation and execution of the AG MOU in form substantially similar to that
19 presented with this Resolution and any and all documents ancillary thereto and
20 authorizes the County Board Chair and County Clerk to execute same.
21
- 22 5. The corporation counsel’s negotiation and execution of the Escrow Agreement for the
23 receipt and disbursement of the proceeds of the Settlement Agreements as referenced in
24 the Allocation MOU.
25

26 **BE IT FURTHER RESOLVED**, that the County Board hereby establishes an account separate
27 and distinct from the County’s general fund which shall be titled “Opioid Abatement Account” for the
28 deposit of all proceeds from the Settlement Agreements not otherwise directed to the Attorney Fees
29 Account and said Opioid Abatement Account shall be administered consistent with the terms of this
30 Resolution, Wis. Stat. § 165.12(4), and the Settlement Agreements.
31

32 **BE IT FURTHER RESOLVED**, that the County Board hereby authorizes the escrow agent
33 under the Escrow Agreement to establish an account separate and distinct from any account containing
34 funds allocated or allocable to the County which shall be referred to by the County as the “Attorney
35 Fees Account” and further authorizes the escrow agent to deposit a sum equal to up to, but in no event
36 exceeding, an amount equal to 20% of the County’s proceeds from the Settlement Agreements into the
37 Attorney Fees Account: 1) If the payments to the County are not enough to fully fund the Attorney
38 Fees Account as provided herein because such payments are made over time, the Attorney Fees
39 Account shall be funded by placing up to, but in no event exceeding, an amount equal to 20% of the
40 proceeds from the Settlement Agreements attributable to Local Governments (as that term is defined
41 in the Allocation MOU) into the Attorney Fees Account for each payment; 2) Funds in the Attorney
42 Fees Account shall be utilized to pay the fees, costs, and disbursements owed to the Law Firms pursuant
43 to the engagement agreement between the County and the Law Firms provided, however, the Law
44 Firms shall receive no more than that to which they are entitled under their fee contract when
45 considering the amounts paid the Law Firms from the fee fund established in the Settlement
46 Agreements and allocable to the County; and 3) The Law Firms may make application for payment
47 from the Attorney Fees Account at any time and the County shall cooperate with the Law Firms in

1 executing any documents necessary for the escrow agent to make payments out of the Attorney Fees
2 Account.


3
4 **BE IT FINALLY RESOLVED**, by the County Board that all actions heretofore taken by the
5 Board of Supervisors and other appropriate public officers and agents of the County with respect to the
6 matters contemplated under this Resolution are hereby ratified, confirmed and approved.

7
8 All of which is respectfully submitted this 21st day of December, 2021.

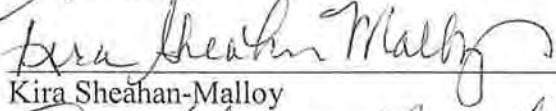
Dodge County Executive Committee:



Russell Kottke



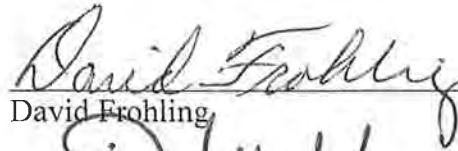
Joseph Marsik



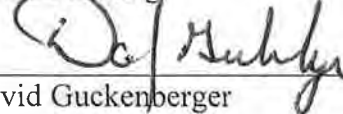
Kira Sheahan-Malloy



Don Hilgendorf



David Frohling



David Guckenberger

Dan Hilbert

***FISCAL NOTE:** Dodge County is scheduled to receive 1.302% of the settlement before payment of legal fees. The legal fees by contract are a maximum of 25% of settlement proceeds. It is assumed that a subsequent directive will be received from the appropriate committee(s) as to which department(s) will receive the applicable revenue(s). This resolution does not authorize any related expenditures at this time. Discussions have begun with the County's financial advisor (Ehlers & Associates) about possibilities for securitizing the settlement amount. Finance Committee review date: December 13, 2021. Chair Initials: _____*

Vote Required: Majority of members present

Resolution Summary: Authorizing Dodge County to Enter Into the Settlement Agreements with McKesson Corporation, Cardinal Health, Inc., AmerisourceBergen Corporation, Johnson & Johnson, Janssen Pharmaceuticals, Inc., Ortho-McNeil-Janssen Pharmaceuticals, Inc., and Janssen Pharmaceutica, Inc.; authorizing Dodge County to enter into the MOU Allocating Settlement Proceeds; and Authorizing Dodge County to enter into the MOU with the Attorney General.

1
2
3 RESOLUTION NO. _____
4

5 **2021 and 2022 Dodge County Sheriff's Office Budget Amendment**
6 **(Public Safety Partnership and Community Policing Grant)**
7

8 TO THE HONORABLE BOARD OF SUPERVISORS OF DODGE COUNTY, WISCONSIN,
9

10 **WHEREAS**, the Dodge County Sheriff's Office was notified of an award of a Public
11 Safety Partnership and Community Policing Grant ("Community Policing Development Grant"),
12 in the amount of \$75,000; and,
13

14 **WHEREAS**, the purpose of the Community Policing Development Grant is to allow the
15 Dodge County Sheriff's Office to complete the Wisconsin Law Enforcement Accreditation process
16 which focuses on community oriented policing centered on community advocacy, integrity,
17 transparency, accountability and the adoption of best policing practices; and,
18

19 **WHEREAS**, the grant program period is September 1, 2021, through August 31, 2023;
20 and,
21

22 **WHEREAS**, it is anticipated that the accreditation process will be completed in the 2023
23 calendar year; and,
24

25 **WHEREAS**, the Dodge County Judicial and Public Protection Committee has reviewed
26 the anticipated revenues and expenditures and has formed the considered conclusion that the
27 accreditation program to be funded by the grant will benefit the Dodge County Sheriff's Office,
28 its operations and public safety within Dodge County; and,
29

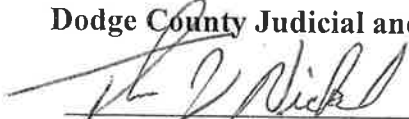
30 **WHEREAS**, the Committee requests that the Dodge County Board of Supervisors
31 appropriate to the 2021 Dodge County Sheriff's Office the revenues and expenditures as reflected
32 on Exhibit "A", attached hereto and incorporated herein; and,
33

34 **WHEREAS**, the Committee requests that the Dodge County Board of Supervisors
35 appropriate to the 2022 Dodge County Sheriff's Office the revenues and expenditures as reflected
36 on Exhibit "B", attached hereto and incorporated herein;
37

38 **NOW, THEREFORE, BE IT RESOLVED**, by the Dodge County Board of Supervisors,
39 that the revenues and expenditures as described on the attached Exhibits "A" and "B", are hereby
40 approved and the Finance Director is directed to amend the 2021 and 2022 Dodge County Sheriff's
41 Office Budget to reflect the same in accordance with Exhibits "A" and "B", respectively.
42

All of which is respectfully submitted this 21st day of December, 2021.

Dodge County Judicial and Public Protection Committee:




Thomas Nickel




Del Yaroch



David Guckenberger



Benjamin Priesgen



Ed Benter

FISCAL NOTE: Increased expenditures are offset by increased grant revenue by the same amount. Finance Committee review date: December 13, 2021. Chair initials: _____.

Vote Required: 2/3 Majority of Members Elect.

Resolution Summary: 2022 Dodge County Sheriff's Office Budget Amendment (Public Safety Partnership and Community Policing Grant).



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

**Doc = BX
Ledger = BA**

Effective January 1st, 2016

Date: 11-17-21

Department: _____ Sheriff

Budget Year: 2021

Description of Adjustment:

Community Policing Development Grant to allow the Dodge County Sheriff's Office to complete the Wisconsin Law Enforcement Accreditation process which focuses on community oriented policing centered on community advocacy, integrity, transparency, accountability, and the adoption of best policing practices.
Reimbursed Quarterly

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

Budget Adjustment

Munis Long Account	Account Title	Amount
100-20-20-2010-00000-00-433000-		(1,000.00)
100-20-20-2020-00000-00-433000-		(2,500.00)
100-20-20-2046-00000-00-433000-		(1,500.00)
100-20-20-2010-00000-00-511000-		876.00
100-20-20-2010-00000-00-513100-		57.00
100-20-20-2010-00000-00-513000-		67.00
100-20-20-2020-00000-00-511000-		2,089.00
100-20-20-2020-00000-00-513100-		251.00
100-20-20-2020-00000-00-513000-		160.00
100-20-20-2046-00000-00-511000-		1,314.00
100-20-20-2046-00000-00-513100-		85.00
100-20-20-2046-00000-00-513000-		101.00

Note the total Budget Adjustment must balance

Department Head Signature _____ Date: _____

County Administrator Signature _____ Date: _____

Committee of Jurisdiction Chairman _____ Date: _____

Finance Committee Chairman Signature _____ Date: _____



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

Doc = BX
Ledger = BA

Date: 11-17-21

Department: _____ Sheriff

Budget Year: 2022

Description of Adjustment:

Community Policing Development Grant to allow the Dodge County Sheriff's Office to complete the Wisconsin Law Enforcement Accreditation process which focuses on community oriented policing centered on community advocacy, integrity, transparency, accountability, and the adoption of best policing practices.

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

Budget Adjustment

Munis Long Account	Account Title	Amount
100-20-20-2010-00000-00-433000-		(8,216.00)
100-20-20-2020-00000-00-433000-		(26,759.00)
100-20-20-2040-00000-00-433000-		(7,266.00)
100-20-20-2046-00000-00-433000-		(5,961.00)
100-20-20-2050-00000-00-433000-		(21,798.00)
100-20-20-2010-00000-00-511000-		5,489.00
100-20-20-2010-00000-00-513100-		357.00
100-20-20-2010-00000-00-513000-		420.00
100-20-20-2010-00000-00-521450-		1,000.00
100-20-20-2010-00000-00-532200-		650.00
100-20-20-2010-00000-00-532800-		300.00
100-20-20-2020-00000-00-511000-		22,194.00
100-20-20-2020-00000-00-513100-		2,672.00
100-20-20-2020-00000-00-513000-		1,697.00
100-20-20-2020-00000-00-533300-		45.00
100-20-20-2020-00000-00-533400-		150.00
100-20-20-2040-00000-00-511000-		6,071.00
100-20-20-2040-00000-00-513100-		731.00
100-20-20-2040-00000-00-513000-		464.00
100-20-20-2046-00000-00-511000-		5,051.00
100-20-20-2046-00000-00-513100-		329.00
100-20-20-2046-00000-00-513000-		387.00
100-20-20-2046-00000-00-533300-		45.00
100-20-20-2046-00000-00-533400-		150.00
100-20-20-2050-00000-00-511000-		19,096.00
100-20-20-2050-00000-00-513100-		1,241.00
100-20-20-2050-00000-00-513000-		1,461.00

Note the total Budget Adjustment must balance

Department Head Signature _____ Date: _____

County Administrator Signature _____ Date: _____

Committee of Jurisdiction Chairman _____ Date: _____

Finance Committee Chairman Signature _____ Date: _____

1 RESOLUTION NO. _____
2

3 **Authorizing Dodge County Detention Facility Sprinkler Head Replacement Project**
4

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

7 **WHEREAS**, the Dodge County Building Committee (“Committee”) has considered the fire
8 suppression/sprinkler system at the Dodge County Detention Facility (“Detention Facility”), located at
9 210 W. Center Street, Juneau, Wisconsin, and has determined that it is necessary to replace
10 approximately 303 sprinkler heads within the Detention Facility due to the recall of the existing
11 sprinkler heads (“Sprinkler Head Replacement Project”); and,
12

13 **WHEREAS**, the Dodge County Physical Facilities Department (Facilities Department) has
14 solicited bids for the Dodge County Detention Facility Sprinkler Head Replacement Project, releasing
15 Request for Bids, Dodge County Detention Facility Sprinkler Head Replacement Project, RFB #PF21-
16 02, dated September 30, 2021, and has received three bids as follows:
17

Vendor		Bid
Automatic Fire Systems, Inc.		\$176,000
EGI Mechanical		\$ 69,500
Hooper Corporation		\$168,351

18 ; and,
19

20 **WHEREAS**, the bid documents are on file in the Facilities Department and may be viewed
21 during normal business hours; and,
22

23 **WHEREAS**, bids were due on November 3, 2021, at 10:00 a.m.; and,
24

25 **WHEREAS**, the Committee permitted EGI Mechanical to withdraw its bid in exchange for a
26 forfeit of its bid bond; and,
27

28 **WHEREAS**, at its meeting on November 4, 2021, the Committee reviewed the bid tabulation
29 and recommended acceptance of the bid from Hooper Corporation, in the amount of \$168,351, and
30 established a total budget of \$185,186 for the project, which includes a ten percent (10%) project
31 contingency, a copy of the Project Cost Itemization is attached hereto as Exhibit “A”; and,
32

33 **WHEREAS**, the Dodge County Physical Facilities Budget identified the Sprinkler Head
34 Replacement Project in the amount of \$185,186, in its 2021 Budget;
35

36 **NOW, THEREFORE, BE IT RESOLVED**, by the Dodge County Board of Supervisors, on the
37 recommendation of the Dodge County Building Committee, that the Dodge County Detention Facility
38 Sprinkler Head Replacement Project is hereby authorized, the bid of Hooper Corporation, in the amount
39 not to exceed \$168,351, is accepted, and the total project budget of \$185,186 is approved; and,
40


41 **BE IT FURTHER RESOLVED**, by the Dodge County Board of Supervisors, that the Dodge
42 County Administrator and the Dodge County Clerk are authorized to execute contracts necessary for
43 the completion of the Sprinkler Head Replacement Project, subject to the review and approval of the
44 Corporation Counsel; and,

1
2
3
4

BE IT FINALLY RESOLVED, that upon presentation of properly reviewed and approved invoices by the Dodge County Physical Facilities Director, payment of said invoices may be made from Dodge County funds, taken from the 2021 Dodge County Physical Facilities Budget.

All of which is respectfully submitted this 21th day of December, 2021.

Dodge County Building Committee:




Dennis Schmidt

Richard Fink



Robert Boelk



Cathy Houchin



Kevin Burnett

FISCAL NOTE: *FISCAL NOTE: The 2021 budget includes \$150,000 in A/C 100-20-20-8010-00000-23-586000 Capital Machinery. Given the timing of the resolution adoption and availability of parts, the project will not be completed in 2021. It is anticipated that the Physical Facilities Department will request a discretionary carryforward of \$185,186 from the 2021 budget into the 2022 budget. Finance Committee review date: December 13, 2021. Chair initials: _____.*

Vote Required: Majority of Members Present.

Resolution Summary: Resolution authorizing the Dodge County Detention Facility Sprinkler Head Replacement Project.

1 RESOLUTION NO. _____

2
3 **AUTHORIZE THE PURCHASE OF**
4 **FOUR 2022 MACK 79,000 POUND TRI AXLE TRUCK CHASSIS**

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

7
8 **WHEREAS**, the Dodge County Highway Committee has determined that it is necessary
9 to purchase four 2022 Mack 79,000 pound gross vehicle weight (GVW) tri axle truck chassis to
10 better meet the summer and winter demands of the Dodge County Highway Department; and,

11
12 **WHEREAS**, the Highway Department has received a quotation for the purchase of four
13 2022 Mack 79,000 pound GVW tandem dump truck chassis from the following vendor:

14

Vendor	Quotation
Kriete Truck Center, Madison	\$536,000

15 ; and,

16
17 **WHEREAS**, a copy of the quotation is on file in the Office of the Dodge County Highway
18 Commissioner and may be viewed during Highway Department business hours; and,

19
20 **WHEREAS**, the Highway Committee recommends that the Dodge County Board of
21 Supervisors approve and accept the quotation from Kriete Truck Center Madison in the amount of
22 \$134,000 per truck, and authorize the Highway Department to purchase four 2022 Mack 79,000
23 pound GVW tandem dump truck chassis from Kriete Truck Center Madison at a total purchase
24 price not to exceed \$536,000; and,

25
26 **WHEREAS**, sufficient funds are budgeted in the 2022 Highway Department Budget for
27 the planned purchase of four 2022 Mack 79,000 pound GVW tandem dump truck chassis;

28
29 **NOW, THEREFORE, BE IT RESOLVED**, that the Dodge County Board of Supervisors
30 hereby approves and accepts the quotation from Kriete Truck Center Madison in the amount of
31 \$134,000 per truck, and authorizes and directs the Dodge County Highway Commissioner to
32 purchase four 2022 Mack 79,000 pound GVW tandem dump truck chassis from Kriete Truck
33 Center Madison at a total purchase price not to exceed \$536,000, utilizing 2022 Highway
34 Department budget funds; and,

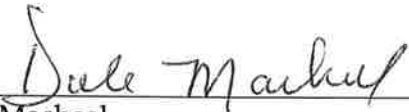
35
36 **BE IT FINALLY RESOLVED**, that upon presentation of an invoice properly approved
37 by the Dodge County Highway Commissioner, in a total amount not to exceed \$536,000, the
38 Dodge County Highway Commissioner is authorized to make payment of such invoice for the four
39 2022 Mack 79,000 pound GVW tandem dump truck chassis, and that funds for payment of such
40 invoice shall come from the 2022 Highway Department Budget.
41

All of which is respectfully submitted this 21st day of December, 2021.

Dodge County Highway Committee:



Jeffrey Caine



Dale Macheel

Richard Fink

Jeff Berres



David Frohling

FISCAL NOTE. Division 3281 Capital Asset Acquisition is budgeted for \$2,978,625 for capital outlay in 2022.
Finance Committee review date: December 13, 2021. Chair initials: _____.

Vote Required: Majority of Members present.

Resolution Summary: A Resolution authorizing the purchase of four 2022 Mack 79,000 Pound Tri Axle Truck Chassis.

1 RESOLUTION NO. _____

2
3 **AUTHORIZE THE PURCHASE OF**
4 **TWO NEW SELF-PROPELLED MID-MOUNT BROOMS**

5
6 TO THE HONORABLE BOARD OF SUPERVISORS OF DODGE COUNTY, WISCONSIN,
7

8 **WHEREAS**, the Dodge County Highway Committee has determined that it is necessary
9 to purchase two new self-propelled mid-mount brooms to better meet the summer and winter
10 demands of the Dodge County Highway Department; and,
11

12 **WHEREAS**, the Highway Department has received two quotations for the purchase of
13 two new self-propelled mid-mount brooms from the following vendors:
14

Vendor	Quotation
Aring Equipment	\$138,000
Roland Machinery	\$161,000

15 ; and,
16

17 **WHEREAS**, a copy of the quotations are on file in the Office of the Dodge County
18 Highway Commissioner and may be viewed during Highway Department business hours; and,
19

20 **WHEREAS**, the Highway Committee recommends that the Dodge County Board of
21 Supervisors approve and accept the quotation from Aring Equipment in the amount of \$69,000 per
22 broom, and authorize the Highway Department to purchase two new self-propelled mid-mount
23 brooms from Aring Equipment at a total purchase price not to exceed \$138,000; and,
24

25 **WHEREAS**, sufficient funds are budgeted in the 2022 Highway Department Budget for
26 the planned purchase of two new self-propelled mid-mount brooms;
27

28 **NOW, THEREFORE, BE IT RESOLVED**, that the Dodge County Board of Supervisors
29 hereby approves and accepts the quotation from Aring Equipment in the amount of \$69,000 per
30 broom, and authorizes and directs the Dodge County Highway Commissioner to purchase two new
31 self-propelled mid-mount brooms from Aring Equipment at a total purchase price not to exceed
32 \$138,000, utilizing 2022 Highway Department budgeted funds; and,
33

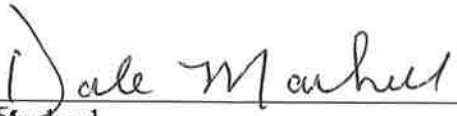
34 **BE IT FINALLY RESOLVED**, that upon presentation of an invoice properly approved
35 by the Dodge County Highway Commissioner, in a total amount not to exceed \$138,000, the
36 Dodge County Highway Commissioner is authorized to make payment of such invoice for the two
37 new self-propelled mid-mount brooms, and that funds for payment of such invoice shall come
38 from the 2022 Highway Department Budget.
39

All of which is respectfully submitted this 21st day of December, 2021.

Dodge County Highway Committee:



Jeffrey Caine



Dale Macheel

Richard Fink

Jeff Berres



David Frohling

FISCAL NOTE: Division 3281 Capital Asset Acquisition is budgeted for \$2,978,625 for capital outlay in 2022.
Finance Committee review date: December 13, 2021. **Chair initials:** _____.

Vote Required: Majority of Members present.

Resolution Summary: A Resolution authorizing the purchase of two new self-propelled mid-mount brooms.

1
2 RESOLUTION NO. _____
3

4 **Authorize 2022-2024 Labor 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 three (3) year contract between Dodge County
14 and the Dodge County Sheriff's Office Sworn Employees, Local 120, The Labor Association of Wisconsin,
15 Inc., 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, 2022 to December 31, 2024*
17 (*"Agreement"*), as Exhibit "A"; and,
18

19 **WHEREAS**, the Dodge County Sheriff's Office Sworn Employees, Local 120, The Labor
20 Association of Wisconsin, Inc., ratified the *Agreement* on or about December 2, 2021;
21

22 **NOW, THEREFORE, BE IT RESOLVED**, that the Dodge County Human Resources and Labor
23 Negotiations Committee and the Dodge County Human Resource Director are hereby authorized and
24 directed to execute a written contract with Dodge County Sheriff's Office Sworn Employees, Local 120,
25 The Labor Association of Wisconsin, Inc., titled, *Labor Agreement Between Dodge County and Sheriff's*
26 *Office Sworn Employees, Local 120, January 1, 2022 to December 31, 2024*, as Exhibit "A".

All of which is respectfully submitted this 21st day of December, 2021.

Dodge County Human Resources and Labor Negotiations Committee:



Joseph Marsik

Daniel Hilbert



Dennis Schmidt



Karen Kuehl



Richard Greshay

FISCAL NOTE: *The adopted 2022 budget was developed assuming a 2.5% increase in pay for the sworn union members. The proposed 3.0% increase increases wages and related benefits (FICA & WRS) by \$18,128 over the budgeted amount in the Sheriff Department. The increase in uniform allowance plus related FICA taxes is \$2,422. The 1% decrease in health insurance premiums paid by the County results in a savings of \$2,833. The net increase in expenditures for the Sheriff Department is \$17,716 which is assumed will be absorbed in their operations during 2022. Finance Committee review date: December 13, 2021. Chair initials: _____.*

Vote Required: Majority of Members present.

Resolution Summary: A Resolution authorizing the 2022-2024 Labor Agreement between Dodge County and Dodge County Sheriff's Office Sworn Employees, Local 120.

***Tentative Agreements Between Dodge County and Sheriff's Office Sworn Employees,
Local 120, January 1, 2022 to December 31, 2024***

1. **Duration**: 3-year agreement from January 1, 2022 through December 31, 2024.
2. **Article I Agreement/Introduction**: Revise as follows
 - a. **Starting on Line 4**

WHEREAS, it is intended that the following Agreement shall be an implementation of the provisions of Section 111.77 of the Wisconsin Statutes, consistent with that legislative authority, which devolves upon the County of Dodge, and the statutes and, insofar as applicable, the rules and regulations relating to or promulgated by the Civil Service Ordinance.
3. **Article IV Conduct of Business**: Add language as follows:
 - a. 4.78 Employees shall be allowed one (1) hour to participate via ZOOM, TEAMS, or at a Department Sub-Station, in the Association's Annual Meeting while on duty, subject to call
4. **Article V Hours of Work and Overtime**
 - a. **Section 5.21**:
 - ii. Specialized Unit Assignments: Delete language:

~~Employees shall not be ordered/mandated to be a part of any "Specialized Unit" on a permanent basis without the Employee's approval. However, where an immediate need is determined by management, management reserves the right to assign an employee to the "Specialized Unit" on a temporary basis. Employees who are current members of "Specialized Unit" shall have the ability to resign their position on that unit and that resignation will be accepted at reasonable time as determined by mutual agreement between the employee and management. Employees assigned to a specialized unit, such as SWAT, CIT, Fatal Vision, K-9, Cadet Advisors, Community Outreach, Victim Impact Panel, Instructors, Citizens Academy, Interdiction, Rec Patrol, Honor Guard, Town Liaisons, or Fair, shall be subject to the following provisions when performing work in the specialized unit assignment. With approval of a supervisor, the employee shall adjust the employee's work schedule to accommodate work related to the specialized unit assignment so that work can be performed at straight time. Response to an activation of the specialized unit for an emergency call-in shall be at the overtime rate if the employee is not scheduled to work or flexing the work schedule to accommodate work related to the specialized unit assignment. With approval of a supervisor, specialized unit assignment work may be performed outside of scheduled work time at straight time. All training time pertaining to the specialized unit assignment shall be at straight time. Hours worked shall continue to be subject to overtime under applicable law for hours worked in excess of 171 hours in a 28 day work period.~~

b. **Section 5.2:** Modify language:

"The **Patrol Division** regular work schedule shall consist of four (4) consecutive workdays; followed by two (2) consecutive days off. This cycle shall then be repeated.

The **Detective Division** regular work schedule shall be Monday through Friday.

The general assignment Detective's regular work schedule shall consist of five (5) consecutive work days; followed by two (2) days off; followed by five (5) consecutive work days; followed by two (2) days off; followed by four (4) consecutive work days; followed by three (3) days off.

The Detectives shall be scheduled to work between the hours of 6:00 a.m. and 6:00 p.m.

c. **Section 5.21 (i):** Revise Language as follows:

ON-CALL DETECTIVE

Weekday call ins shall be subject to the ALL-call process.

Detectives shall be scheduled off for holidays on Employer recognized holidays and shall be subject to call back. A Detective shall be on call for each County recognized Holiday. The Detectives shall select holiday coverage based upon seniority.

Weekend On-Call Detective coverage shall be provided from 4:00 p.m. Friday through 8:00 a.m. Monday.

The Weekend On-Call Detective shall be assigned based upon a six-week rotation.

A Detective who is unable to fulfill this On-Call requirement, must find another Detective with whom to switch his/her hours of coverage and must notify the Detective Lieutenant of that switch.

The On-Call Detective shall be available to be called in during the time frame identified above, with a maximum response time of one (1) hour to check on duty.

A Detective who serves as the On Call Detective under this Article will receive one dollar (\$1.00) per hour for every hour they are on-call.

A Detective who is called to duty beyond the Detectives normal work hours shall receive compensation calculated at one and one half (1 ½) times the Detective's hourly rate.

Delete old language:

~~An Institution Detective shall work Monday through Friday.~~

~~Detectives. Detectives may be assigned an alternative work schedule of five days on shift two days off shift or a shift rotating five days on shift, two days off shift, five days on shift, two~~

~~days off shift, four days on shift, three days off shift in variants thereof (for example, 5-2, 4-3, 5-2, or 4-3, 5-2, 5-2). Detectives assigned to the 5-2 schedule or rotating shift schedule shall be scheduled to a normal work schedule with hours beginning and ending between 7:00 a.m. and 6:00 p.m. and subject to flexing between these hours. Detectives shall be scheduled off for holidays on Employer recognized holidays and shall be subject to call back on a rotation coverage schedule during holidays and off days based on Department policy and with a response time not to exceed one hour. A rotating call in schedule shall be created for weekend and holiday coverage, and employees may trade coverage responsibility after providing notice to the Lieutenant of Detectives. Weekday coverage shall be subject to the all call process. The call in coverage schedule shall include the ability for Detectives to select off days, in increments of two consecutive days at a time, in order based on seniority. Prior to the end of the Detective's shift for the week, the Detective shall inform the Lieutenant of Detectives or designee of the Detective's availability during off days. Holiday call in coverage shall be selected based upon bargaining unit seniority. Detectives shall receive call in pay at a rate of two hours of overtime pay (which can be converted to compensatory time) for calls for investigative services during off duty hours that will result in the Detective being assigned to the complaint and possible follow up at a later time. When the Detective responds to the scene or takes over the case, normal overtime compensation shall apply. All such overtime shall be subject to approval by the supervisor on duty.~~

- d. **Section 5.22:** Delete. The Transport Officer classification was eliminated by the County Board.

~~Transport officers will work eighty (80) hours biweekly with eight (8) hour call out notice and shifts will be flexible.~~

- e. **Section 5.25:** Revise Language as follows

Employees assigned to train new employees shall receive an additional ~~one dollar and fifty cents (\$1.50)~~ **one dollar and seventy five cents (\$1.75)** per hour for hours worked as a Field Training Officer.

- f. **Section 5.32** Delete duplicate is also found in Section 5.44

~~Officers participating in the One on One Squad Program may be called to duty one (1) hour prior to and held over one (1) hour after their scheduled shift at their straight time rate.~~

- g. **Section 5.4 Call-In:** Revise language:

Employees that respond to recall by the Sheriff or **designee** ~~designated department head~~ to work outside of the regular schedule shall receive a minimum of two (2) hours at time and one half (1-1/2).

- h. **Section 5.26:** Add New Section.

In the absence of a Sergeant, Employees acting as the Officer-In-Charge (OIC) shall receive an additional one dollar and seventy five cents (\$1.75) per hour for each hour worked as the OIC.

- i. **Section 5.6** Rewrite language:

Employee Switching An employee may, upon approval of Management, switch work hours with another Employee; provided, however, it does not result in any overtime. **All approved switches must take place within the 28 day (7k) period which will not result in any overtime.** Exempt status employees will not be allowed to switch work hours with a non-exempt employee. **Employees, rather than working back the hours as indicated above, shall be allowed to use their accumulated compensatory time to pay back said time.**

5. **Article VII Deputy in Training:**

a. **Section 7.7 Holidays** Add new language

Holidays. Article IX – Holidays shall not apply to the Deputy-in-Training position. The Deputy-in-Training position shall be relieved from their attendance and participation in the Academy in accordance with Academy policy and regulations. To the extent a Deputy-in-Training is required to attend or participate in Academy-mandated events or other approved work on a legal holiday listed under Section 9.1 of Article IX, Holidays, the Deputy-in-Training shall be paid at their regular rate of pay for hours worked on such holiday. Article IX – Holidays shall apply prospectively to an individual serving in the Deputy-in-Training position after they successfully complete the Academy and on their first day on full duty as a Deputy Sheriff. **If a current employee transfers to a Deputy in Training position and has a Holiday bank, the bank will carry forward, however, to the extent an individual serving in the Deputy-in-Training position utilizes holiday time while attending the Academy, such individual must be cognizant of the fact that the use of excessive holiday time may cause such individual to not complete the Academy within the timeframe set forth by the Employer, which could result in termination of such individual's employment with the Employer.**

6. **Article VIII Wages and Longevity:**

a. **Section 8.21:** Revise language as follows for clarification purposes

The Employer shall determine the starting wage rate and amount of vacation due to a qualified experienced law enforcement officer applicant. The Employer may hire external experienced law enforcement officer applicants and set initial compensation and vacation at a higher step than the lowest wage rate and lowest vacation rate under Section 11.1, as determined in the discretion of the Human Resources and Labor Negotiations Committee or designee, but shall not exceed the applicant's actual prior years of full-time law enforcement service or the existing wage and vacation accrual schedules in the applicable current collective bargaining agreement. **The qualified applicant will receive future step adjustments in accordance with the wage schedule as per Appendix A and earn vacation according to the vacation schedule based on the amount of credited years of service given at the time of hire. shall then track on the wage and vacation schedules for future accruals and step adjustments.**

b. **Section 8.33** Revise language as follows

Eligibility for longevity payments shall be determined as of November 1st of any calendar year. Longevity payments shall be made on an annual basis between December 1 and December 20 ~~10~~ of each year to all Employees who are on the payroll as of that time.

7. **Article IX Insurance and Retirement**

a. **Section 9.1 Health Insurance:** Revise language :

Effective January 1, ~~2022~~ 2021, the Employer will pay ~~eighty-eight and one-half percent (88.5%)~~ eighty-nine and one-half percent (89.5%) of the premium rate of the lowest cost qualified health care coverage plan offered by the Employer to the employees for either single or family coverage.

Effective January 1, 2023, the Employer will pay eighty-seven and one-half percent (87.5%) of the premium rate of the lowest cost qualified health care coverage plan offered by the Employer to the employees for either single or family coverage.

Effective January 1, 2024, the Employer will pay eighty-five and one-half percent (85.5%) of the premium rate of the lowest cost qualified health care coverage plan offered by the Employer to the employees for either single or family coverage.

b. **Section 9.2 Dental Insurance:** Revise language as follows

~~The Employer will continue dental insurance with a maximum limit of \$1,000.00 per participant per calendar year; no deductibles; 100% payment of diagnostic, preventative, ancillary and regular restorative; 80% payment of oral surgery, endodontics, periodontics; and 50% payment of precious metal, prosthodontics and orthodontics with a separate \$1,000.00 lifetime maximum per participant.~~ The Employer agrees to pay a flat payment that reflects the same amount paid by all eligible employees for dental insurance offered by the Employer for either single or family coverage.

8. **Article X, Holidays:** Revise to language

a. **Section 10.2**

Holiday pay shall be based upon eight (8) hours pay for each day, however employees will be permitted to take holiday time in one (1) hour ~~four (4) hour~~ increments with the prior approval of management. For the purposes of this section, 'holiday time' refers to the holiday hours made available for the employee at the beginning of the calendar year.

b. **Section 10.3**

Employees required to work on a holiday will be paid time and one-half (1 ½) for hours worked plus a compensatory day off or eight (8) hours pay at the Employee's option. The compensatory day is to be selected by the Employee, subject to the approval of the Sheriff or ~~designee~~ his/her delegated assistant.

9. **Article XI Vacations:** Revise as follows:

a. **Section 11.1**

YEARS OF SERVICE	ANNUAL HOURS OF VACATION
Hire to 4 years	80 hours
5 years to 9 years	120 hours
10 years to 14 years	160 hours
15 years to 19 years	200 hours
20 years to 24 years	220 hours

25 years or more	240 hours
------------------	-----------

~~After one (1) year of employment – two (2) weeks vacation
 After seven (7) years of employment – three (3) weeks vacation~~

~~Commencing with the fourteenth (14th) anniversary date of employment, Employees shall earn one (1) additional day of vacation for each additional year of employment up to a maximum of five (5) weeks of vacation after twenty three (23) years of employment.~~

10. Article XII Sick Leave

a. Section 12.5 Revise as follows:

The Employer will provide for conversion of accumulated sick leave, as stipulated in Section 12.4, at the Employee's option to a credit, which will be used to pay for monthly health insurance premiums for an Employee and any eligible dependents after his/her retirement/death.

As part of this agreement the Employer will recommend to the County Board to extend the current PEHP plan through ~~12/31/2024~~ 2021.

b. Section 12.51 Revise as follows:

Employees who terminate employment with the Employer between ~~January 1, 2022~~ 2021 through ~~December 31, 2024~~ 2021, and who are eligible to receive a retirement annuity under the provisions of the Wisconsin State Retirement Plan, will have eighty percent (80%) of their accumulated sick leave (up to the contract maximum of 120 days) placed into a deposit account designated by the Employer, which shall be a post-employment health plan if available. The money in that account shall be restricted to the payment of insurance premiums. If the Employee dies prior to the depletion of the account, then the surviving spouse and/or dependents who are participating in the retiree's insurance plan must use the remaining monies in the account for insurance premiums. There can be no exceptions to this policy for persons eligible to retire during the term of this agreement or the tax-exempt status of any and all funds set aside in such deposit accounts will be negated. If the retired Employee and his or her eligible dependent(s) should die prior to the depletion of the account, the remaining monies in the account will be divided equally among other retirees who have monies in deposit accounts created under the provisions of this section.

11. Article XV Seniority Rights

a. Section 15.4 Last Paragraph. Revise language for clarification; as follows:

~~If more than one employee requests to self-demote and post for the vacancy and the Sheriff elects to approve one request for self-demotion, then bargaining unit seniority shall be the sole basis in which these requests are granted. When a vacancy occurs for a Deputy Sheriff, and a Detective or a Sergeant, wishes to self demote to a Deputy Sheriff, he/she may request to move down to the Deputy Sheriff rank and bargaining unit seniority shall be the sole basis in which these are granted, if more than one employee posts for the vacancy.~~

b. Section 15.62; 15.63; and 15.71 Second paragraph: Remove and Revise as follows

~~15.62— All qualified Employees seeking a change in classification shall be tested and shall be subject to examination by the Civil Service Commission.~~

~~15.63— All vacant bargaining unit positions not filled by the posting procedure shall be filled from established position eligibility lists approved by the Civil Service Commission and provided by the Employer's Human Resources Department.~~

15.71 The employee who is to be laid off will be allowed to bump a less senior employee in a different classification provided the employee who is bumping is able to perform the operations of that classification, ~~qualifies for the position under Civil Service requirements,~~ and is able to meet the certifications required by the department. The employee who is being bumped will be afforded the same bumping opportunity.

12. Article XVII Uniform Allowance Revise language as follows

a. Section 17.1

The Employer shall furnish the following to new Employees:

Detective/Patrolman/~~Civil Process Server~~ Deputy Sheriff/Sergeant: Badges (without individual's name), leather goods, ~~other equipment as determined by the Sheriff,~~ handcuffs and gun.

b. Section 17.2

~~On January 1, 2022, each regular Employee shall receive an annual cash allowance for the purchase of uniforms in the amount of seven hundred and fifty dollars (\$750); on January 1, 2023 each regular employee shall receive an annual cash allowance for the purchase of uniforms in the amount of eight hundred dollars (\$800); on January 1, 2024, each regular employee shall receive an annual cash allowance for the purchase of uniforms in the amount of eight hundred and fifty dollars (\$850) seven hundred dollars (\$700.00) to be paid on the second first payroll of each year in 2021 through direct deposit.~~

13. Article XIV Educational Reimbursement: language clean up

a. Section 19.11

The ~~Employer Department~~ must approve the course in advance as a participating course.

14. Article XXI Miscellaneous. Revise language as follows

a. Section 21.2

~~Retroactive pay will be paid on the next pay period after calculation of retroactive pay is confirmed. Retroactive pay will be on a separate check.~~

b. Section 21.4

The Employer and the Association have agreed that the Employer may establish a mandatory drug testing policy that includes pre-employment, random, ~~annual (for certain positions)~~ and for cause testing.

15. Article XXII Court Security Officers Revise language as follows

a. **Section 22.1 Starting on Line 14**

Current law enforcement certification is a pre-requisite and requirement for this position. ~~The Employer will provide for, and the employee is required to successfully participate in, minimum training as set forth by Wisconsin State Statutes. The employee will also be required to successfully participate in firearms training as determined by the Sheriff.~~ Inability to satisfactorily participate in any training required by the sheriff will be cause for termination of employment.

b. **Section 22.1 Starting on Line 29**

Employees are eligible for pro-rated uniform allowance in relation to regularly scheduled hours, payable on the second pay roll or before January 7 of the following year. Employees are eligible for a prorated amount as described in Section 17.7. Employees are not eligible for new-hire uniform allowance (17.3). The Employer will provide a ~~gun, gun belt, walkie-talkie, and a badge for use by the Court Security Officers~~ badge, leather goods, handcuffs, gun and other equipment as determined by the sheriff. ~~This position does not require a vehicle assignment.~~

16. Revise dates throughout agreement as determined by length of the finalized agreement.

17. **Wages.**

Appendix "A"

Add \$1.00 to each step of the Sergeant Pay Grade.

Cost of Living:

Effective January 1, 2022: 3%

Effective January 1, 2023: 3.5%

Effective January 1, 2024: 3.75%

18. **Notice of Discontinuance of Past-Practice**

The County will discontinue the past practice of paying employees on average 75 hours or 80 hours per pay period.

2 **AUTHORIZING THE ISSUANCE AND PROVIDING FOR THE SALE OF**
3 **\$11,655,000 GENERAL OBLIGATION REFUNDING BONDS, SERIES 2022A**

4
5 TO THE HONORABLE BOARD OF SUPERVISORS OF DODGE COUNTY, WISCONSIN,

6 **WHEREAS**, Dodge County, Wisconsin (the "County"), is presently in need of an amount not
7 to exceed \$11,655,000 for the public purpose of refunding obligations of the County, including interest
8 on them, specifically, the General Obligation Refunding Bonds, Series 2014A, dated April 22, 2014,
9 maturing in the years 2023 through 2030; and,

10 **WHEREAS**, it is desirable to borrow said funds through the issuance of general obligation
11 refunding bonds pursuant to Section 67.04, Wis. Stats.; and,

12 **WHEREAS**, the County may issue general obligation debt only if one or more of the
13 conditions specified in Section 67.045, Wis. Stats., apply; and,

14 **WHEREAS**, general obligation refunding bonds may be issued under Section 67.045, Wis.
15 Stats., for the purpose of refunding obligations of the County;

16 **NOW, THEREFORE, BE IT RESOLVED** by the County Board of Supervisors of Dodge
17 County, Wisconsin that:

18 Section 1. Authorization of Bonds. There shall be issued, pursuant to Chapter 67, of the
19 Wisconsin Statutes, general obligation refunding bonds in an amount not to exceed \$11,655,000 (the
20 "Bonds") for the public purpose of financing the refunding; and,

21 Section 2. Tax Levy. There be and there hereby, is levied on all the taxable property in the
22 County, a direct annual tax in such years and in such amounts as are sufficient to pay when due the
23 principal and interest on the Bonds; and,

24 Section 3. Sale of Bonds. The Dodge County Board of Supervisors authorizes and directs that
25 the Bonds be offered for public sale. At a subsequent meeting, the Dodge County Board of Supervisors
26 shall consider such bids for the Bonds as may have been received and take action on the bids received;
27 and,

28 Section 4. Notice of Bond Sale. The Dodge County Clerk be, and hereby is directed to cause
29 notice of the sale of the Bonds to be disseminated at such times and in such manner as the Dodge
30 County Clerk may determine and to cause copies of a complete, official Notice of Bond Sale and other
31 pertinent data to be forwarded to interested bidders as the Dodge County Clerk may determine; and,

32 Section 5. Official Statement. The Dodge County Clerk shall cause an Official Statement
33 concerning this issue, to be prepared by the Dodge County's financial advisor, Ehlers & Associates,
34 Inc. The appropriate Dodge County officials shall determine when the Official Statement is final for
35 purposes of Securities and Exchange Commission Rule 15c2-12 and shall certify said Statement, such
36 certification to constitute full authorization of such Statement under this Resolution.

All of which is respectfully submitted this 21st day of December, 2021.

Dodge County Finance Committee:

David Frohling

Kira Sheahan-Malloy

Jeffrey Caine

Nancy Kavazanjian

Ed Benter

Fiscal Note: The adopted budget for 2022 included the debt refinancing. There will be no change on the tax levy. Principal will continue to be paid with sales tax revenue. Interest expenses for Clearview, which is effectively not on the tax levy, will decrease. Projected interest savings is \$853,829 over the remaining eight years. Finance Committee review date: December 13, 2021. Chair initials: _____.

Vote Required: Majority vote of members present.

Resolution Summary: Authorizing the Issuance and Providing for the Sale of \$11,655,000 General Obligation Refunding Bonds, Series 2022A.

2 **AUTHORIZING THE ISSUANCE AND PROVIDING FOR THE SALE OF**
3 **\$9,155,000 GENERAL OBLIGATION PROMISSORY NOTES, SERIES 2022B FOR**
4 **COUNTY HIGHWAY PROJECTS**

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

6 **WHEREAS**, Dodge County, Wisconsin (the “County”) is in need of an amount not to
7 exceed \$9,155,000 for the public purpose of financing the construction and improvement of county
8 highways; and,

9 **WHEREAS**, it is desirable to authorize the issuance of general obligation promissory notes
10 for such purpose pursuant to Chapter 67, Wis. Stats.; and,

11 **WHEREAS**, the County may issue general obligation promissory notes only if one or
12 more of the conditions specified in Section 67.045, Wis. Stats., apply; and,

13 **WHEREAS**, general obligation promissory notes may be issued under Section 67.045,
14 Wis. Stats., if the Dodge County Board of Supervisors adopts a resolution to issue the debt by a
15 vote of at least three-fourths of its members-elect;

16 **NOW, THEREFORE, BE IT RESOLVED** by the County Board of Supervisors of Dodge
17 County, Wisconsin that:

18 Section 1. Authorization of Notes. There shall be issued, pursuant to Chapter 67, of the
19 Wisconsin Statutes, general obligation promissory notes in an amount not to exceed \$9,155,000 (the
20 “Notes”) for the public purpose of financing the construction and improvement of county highways;
21 and,

22 Section 2. Tax Levy. There be and there hereby, is levied on all the taxable property in the
23 County, a direct annual tax in such years and in such amounts as are sufficient to pay when due the
24 principal and interest on the Notes; and,

25 Section 3. Sale of Notes. The Dodge County Board of Supervisors authorizes and directs that
26 the Notes be offered for public sale. At a subsequent meeting, the Dodge County Board of Supervisors
27 shall consider such bids for the Notes as may have been received and take action on the bids received;
28 and,

29 Section 4. Notice of Note Sale. The Dodge County Clerk be, and hereby is directed to cause
30 notice of the sale of the Notes to be disseminated at such times and in such manner as the Dodge
31 County Clerk may determine and to cause copies of a complete, official Notice of Note Sale and other
32 pertinent data to be forwarded to interested bidders as the Dodge County Clerk may determine; and,

33 Section 5. Official Statement. The Dodge County Clerk shall cause an Official Statement
34 concerning this issue, to be prepared by the Dodge County's financial advisor, Ehlers & Associates,
35 Inc. The appropriate Dodge County officials shall determine when the Official Statement is final for
36 purposes of Securities and Exchange Commission Rule 15c2-12 and shall certify said Statement, such
37 certification to constitute full authorization of such Statement under this Resolution.

All of which is respectfully submitted this 21st day of December, 2021.

Dodge County Finance Committee:

David Frohling

Kira Sheahan-Malloy

Jeffrey Caine

Nancy Kavazanjian

Ed Benter

Fiscal Note: The adopted budget for 2022 included this debt issuance in the Debt Service Fund. Estimated interest expenditures for this bond issue assumed a bond premium would offset interest expenditures. It is anticipated no principal payments will be required in 2022. Finance Committee review date: December 13, 2021. Chair initials: _____.

Vote Required: 3/4 Majority of Members Elect.

Resolution Summary: Authorizing the Issuance and Providing for the Sale of \$9,155,000 General Obligation Promissory Notes, Series 2022B for County Highway Projects.

December 21, 2021

Pre-Sale Report for

Dodge County, Wisconsin

\$11,655,000 General Obligation Refunding Bonds,
Series 2022A



Prepared by:

Ehlers
N21W23350 Ridgeview Parkway West,
Suite 100
Waukesha, WI 53188

Advisors:

Philip Cosson, Senior Municipal Advisor
Joe Murray, Senior Municipal Advisor

BUILDING COMMUNITIES. IT'S WHAT WE DO.

EXECUTIVE SUMMARY OF PROPOSED DEBT

Proposed Issue:

\$11,655,000 General Obligation Refunding Bonds, Series 2022A

Purposes:

The proposed issue includes financing for the following purposes:

Refund the 2014 Bonds

- Current Refund the General Obligation Refunding Bonds, Series 2014A. The principal payments will be paid from sales tax revenue and the interest payments from Clearview.

Interest rates on the obligations proposed to be refunded are 4.000% to 3.375 %. The refunding is expected to reduce debt service expense by approximately \$853,829 over the next 9 years. The Net Present Value Benefit of the refunding is estimated to be \$791,417, equal to 6.058% of the refunded principal.

This refunding is a Current Refunding as the obligations being refunded are either callable (pre-payable) now or will be within 90 days of the date of issue of the new Bonds.

Authority:

The Bonds are being issued pursuant to Wisconsin Statute(s):

- 67.04

The Bonds will be general obligations of the County for which its full faith, credit and taxing powers are pledged.

The Bonds count against the County's General Obligation Debt Capacity Limit of 5% of total County Equalized Valuation. Following issuance of the Bonds, the County's total General Obligation debt principal outstanding will be \$27,915,000, which is 7% of its limit. Remaining General Obligation Borrowing Capacity will be approximately \$356,611,528.

Term/Call Feature:

The Bonds are being issued for a term of 8 years. Principal on the Bonds will be due on March 1 in the years 2023 through 2030. Interest is payable every six months beginning September 1, 2022.

The Bonds will be subject to prepayment at the discretion of the County on March 1, 2028 or any date thereafter.

Bank Qualification:

Because the County is issuing, or expects to issue, more than \$10,000,000 in tax-exempt obligations during the calendar year, the County will be not able to designate the Bonds as "bank qualified" obligations.

Rating:

The County's most recent bond issues were rated by Moody's Investors Service. The current ratings on those bonds are "Aa2". The County will request a new rating for the Bonds.

If the winning bidder on the Bonds elects to purchase bond insurance, the rating for the issue may be higher than the County's bond rating if the bond rating of the insurer is higher than that of the County.

Basis for Recommendation:

Based on our knowledge of your situation, your objectives communicated to us, our advisory relationship as well as characteristics of various municipal financing options, we are recommending the issuance of Bonds as a suitable option based on:

- The expectation this form of financing will provide the overall lowest cost of funds while also meeting the County's objectives for term, structure, and optional redemption.
- The County having adequate General Obligation debt capacity to undertake this financing and anticipating any potential rating impacts.
- The existing General Obligation pledge securing the obligations to be refunded.

Method of Sale/Placement:

We will solicit competitive bids for the purchase of the Bonds from underwriters and banks.

We will include an allowance for discount bidding in the terms of the issue. The discount is treated as an interest item and provides the underwriter with all or a portion of their compensation in the transaction.

If the Bonds are purchased at a price greater than the minimum bid amount (maximum discount), the unused allowance may be used to reduce your borrowing amount.

Premium Pricing:

In some cases, investors in municipal bonds prefer "premium" pricing structures. A premium is achieved when the coupon for any maturity (the interest rate paid by the issuer) exceeds the yield to the investor, resulting in a price paid that is greater than the face value of the bonds. The sum of the amounts paid more than face value is considered "reoffering premium." The underwriter of the bonds will retain a portion of this reoffering premium as their compensation (or "discount") but will pay the remainder of the premium to the County. For this issue of Bonds, any premium amount received will be used to reduce the issue size. These adjustments may slightly change the true interest cost of the original bid, either up or down. We anticipate using any premium amounts received to reduce the issue size.

The amount of premium allowed can be restricted in the bid specifications. Restrictions on premium may result in fewer bids but may also eliminate large adjustments on the day of sale and unintended results with respect to debt service payment impacts. Ehlers will identify appropriate premium restrictions for the Bonds intended to achieve the County's objectives for this financing.

Other Considerations:

The Bonds will be offered with the option of the successful bidder utilizing a term bond structure. By offering underwriters the option to “term up” some of the maturities at the time of the sale, it gives them more flexibility in finding a market for your Bonds. This makes your issue more marketable, which can result in lower borrowing costs. If the successful bidder utilizes a term bond structure, we recommend the County retain a paying agent to handle responsibility for processing mandatory redemption/call notices associated with term bonds.

Review of Existing Debt:

We have reviewed all outstanding indebtedness for the County and find that other than the obligations proposed to be refunded by the Bonds, there are no other refunding opportunities at this time.

We will continue to monitor the market and the call dates for the County’s outstanding debt and will alert you to any future refunding opportunities.

Continuing Disclosure:

Because the County has more than \$10,000,000 in outstanding debt (including this issue) and this issue is over \$1,000,000, the County will be agreeing to provide certain updated Annual Financial Information and its Audited Financial Statement annually, as well as providing notices of the occurrence of certain reportable events to the Municipal Securities Rulemaking Board (the “MSRB”), as required by rules of the Securities and Exchange Commission (SEC). The County is already obligated to provide such reports for its existing bonds and has contracted with Ehlers to prepare and file the reports.

Arbitrage Monitoring:

The County must ensure compliance with certain sections of the Internal Revenue Code and Treasury Regulations (“Arbitrage Rules”) throughout the life of the issue to maintain the tax-exempt status of the Bonds. These Arbitrage Rules apply to amounts held in construction, escrow, reserve, debt service account(s), etc., along with related investment income on each fund/account.

IRS audits will verify compliance with rebate, yield restriction and records retention requirements within the Arbitrage Rules. The County’s specific arbitrage responsibilities will be detailed in the Tax Exemption Certificate (the “Tax Compliance Document”) prepared by your Bond Attorney and provided at closing.

The Bonds may qualify for one or more exception(s) to the Arbitrage Rules by meeting 1) small issuer exception, 2) spend down requirements, 3) bona fide debt service fund limits, 4) reasonable reserve requirements, 5) expenditure within an available period limitation, 6) investments yield restrictions, 7) de minimis rules, or; 8) borrower limited requirements.

We recommend that the County review its specific responsibilities related to the Bonds with an arbitrage expert to utilize one or more of the exceptions listed above.

Investment of Bond Proceeds:

Ehlers can assist the County in developing a strategy to invest your Bond proceeds until the funds are needed to redeem the refunded obligations.

Risk Factors:

GO with Planned Abatement: The County expects to abate the County debt service with revenues from sale tax revenue and Clearview. In the event these revenues are not available, the County is obligated to levy property taxes in an amount sufficient to make all debt payments.

Current Refunding: The Bonds are being issued to finance a current refunding of prior County debt obligations. Those prior debt obligations are callable on or after March 1, 2022. The new Bonds will not be pre-payable until March 1, 2028.

This refunding is being undertaken based in part on an assumption that the County does not expect to pre-pay off this debt prior to the new call date and that market conditions warrant the refunding at this time.

Other Service Providers:

This debt issuance will require the engagement of other public finance service providers. This section identifies those other service providers, so Ehlers can coordinate their engagement on your behalf. Where you have previously used a particular firm to provide a service, we have assumed that you will continue that relationship. For services you have not previously required, we have identified a service provider. Fees charged by these service providers will be paid from proceeds of the obligation, unless you notify us that you wish to pay them from other sources. Our pre-sale bond sizing includes a good faith estimate of these fees, but the final fees may vary. If you have any questions pertaining to the identified service providers or their role, or if you would like to use a different service provider for any of the listed services please contact us.

Bond Counsel: Quarles & Brady LLP

Paying Agent: Bond Trust Services Corporation

Rating Agency: Moody's Investors Service, Inc.

PROPOSED DEBT ISSUANCE SCHEDULE

Pre-Sale Review by Board of Supervisors:	December 21, 2021
Due Diligence Call to review Official Statement:	Week of January 4, 2022
Conference with Rating Agency:	Week of January 4, 2022
Distribute Official Statement:	Week of January 11, 2022
Board of Supervisors Meeting to Award Sale of the Bonds:	January 18, 2022
Estimated Closing Date:	February 10, 2022
Redemption Date for the Obligations Being Refunded:	March 1, 2022

Attachments

- Estimated Sources and Uses of Funds
- Estimated Proposed Debt Service Schedule
- Estimated Debt Service Comparison
- Bond Buyer Index

EHLERS' CONTACTS

Philip Cosson, Senior Municipal Advisor	(262) 796-6161
Joe Murray, Senior Municipal Advisor	(262) 796-6196
Peter Curtin, Public Finance Analyst	(262) 796-6187
Kathy Myers, Senior Financial Analyst	(262) 796-6177



Capital Financing Plan Sizing

	GO Ref Bonds 2022A	GO Notes 2022B
Refunding		
Principal Due 2014A Bonds on 3/1/22	13,065,000	
Interest Due 2014A Bonds on 3/1/22	208,853	
Less: Amount 2014A debt Service	(1,826,406)	
Projects		
Highway Projects		9,000,000
Project Needs	11,447,447	9,000,000
Issuance Expenses		
Municipal Advisor	46,900	35,700
Bond Counsel	20,000	17,000
Disclosure Counsel	0	0
Paying Agent If terms	0	850
Rating Fee	23,000	18,500
Underwriter Fees	116,550	91,550
Total Funds Needed	11,653,897	9,163,600
Less Interest Earnings .15% (3 months)		(11,250)
Rounding	1,103	2,650
Size of Issue	<u>11,655,000</u>	<u>9,155,000</u>

Projected Impact of Proposed Projects

Existing Debt Payments										Projected Debt Service																												
YEAR	Equalized Value Projection	Change in Value	Total Payment (P&I)	Clearview	Highway	Sales Tax	Premium Dep 2021A	Net Debt Service Levy	Debt Service Tax Rate	General Obligation Ref Bonds, 2022A \$11,655,000				General Obligation Promissory Notes, 2022B \$9,155,000				Clearview 2022A	Sales Tax 2022A	Net Debt Service Levy	Debt Service Tax Rate	Impact on a \$ 195,500 of Value																
										Prin [2/1]	Rate	Interest	Total	Prin [2/1]	Rate	Interest	Total					Taxes	Change															
2020	6,724,265,100	6.70%							0.00																													
2021	7,033,996,800	4.61%	3,116,957	(594,793)	(83,254)	(2,350,000)	(88,431)	(0)	(0.00)																													
2022	7,493,293,353	6.53%	4,065,956	(575,600)	(74,506)	(2,230,000)	(70,450)	945,000	0.13																													
2023	7,605,692,753	1.50%	2,133,850	(121,244)	(64,056)	(850,000)	(151,550)	942,475	0.12																													
2024	7,719,778,145	1.50%	2,059,650	(64,744)	(57,056)	(840,000)	(115,374)	945,300	0.12																													
2025	7,835,574,817	1.50%	1,911,900	(68,544)	(48,054)	(830,000)	(115,374)	944,250	0.12																													
2026	7,953,108,439	1.50%	1,880,950	(72,494)	(39,256)	(820,000)	(115,374)	948,300	0.12																													
2027	8,072,405,066	1.50%	1,853,500	(61,794)	(33,456)	(810,000)	(115,374)	946,525	0.12																													
2028	8,193,491,142	1.50%	1,834,513	(60,634)	(27,556)	(800,000)	(115,374)	948,325	0.11																													
2029	8,316,399,509	1.50%	1,803,088	(68,713)	(21,056)	(790,000)	(115,374)	944,050	0.11																													
2030	8,441,139,411	1.50%	1,748,938	(25,713)	(14,175)	(740,000)	(115,374)	944,700	0.11																													
2031	8,567,756,503	1.50%	1,720,463	(14,859)	(7,425)	(735,000)	(115,374)																															
2032	8,696,272,850	1.50%																																				
2033	8,829,117,697	1.50%																																				
2034	8,959,117,697	1.50%																																				
2035	9,093,504,462	1.50%																																				
2036	9,229,907,029	1.50%																																				
2037	9,368,355,635	1.50%																																				
2038	9,508,880,969	1.50%																																				
2039	9,651,514,184	1.50%																																				
2040	9,796,286,897	1.50%																																				
2041	9,943,231,200	1.50%																																				
2042	10,092,379,668	1.50%																																				
2043	10,243,765,363	1.50%																																				
2044	10,397,421,844	1.50%																																				
TOTALS			24,129,763	(1,837,549)	(472,444)	(11,980,000)	(525,825)	9,453,926		11,655,000	573,718	12,228,718	9,155,000	651,599	9,806,599	(574,718)	(11,655,000)	10,260,525																				

NOTES Rates assume NON BQ sale of 11/9/21 + .25



Refunding Savings - 2014A GO Bonds Refunding Analysis



Existing Debt Service To Be Refunded

Issue	G.O. Refunding Bonds			
Amount	\$23,565,000			
Dated	22-Apr-14			
Year	Prin (3/1)	Rate	Interest	Total
2022	1,500,000	4.000%	387,706	1,887,706
2023	1,460,000	3.000%	335,806	1,795,806
2024	1,455,000	3.000%	292,081	1,747,081
2025	1,450,000	3.000%	248,506	1,698,506
2026	1,450,000	3.000%	205,006	1,655,006
2027	1,440,000	3.000%	161,656	1,601,656
2028	1,445,000	3.125%	117,478	1,562,478
2029	1,435,000	3.250%	71,581	1,506,581
2030	1,430,000	3.375%	24,131	1,454,131
2031				

Total **13,065,000** **1,843,953** **14,908,953**

New Issue

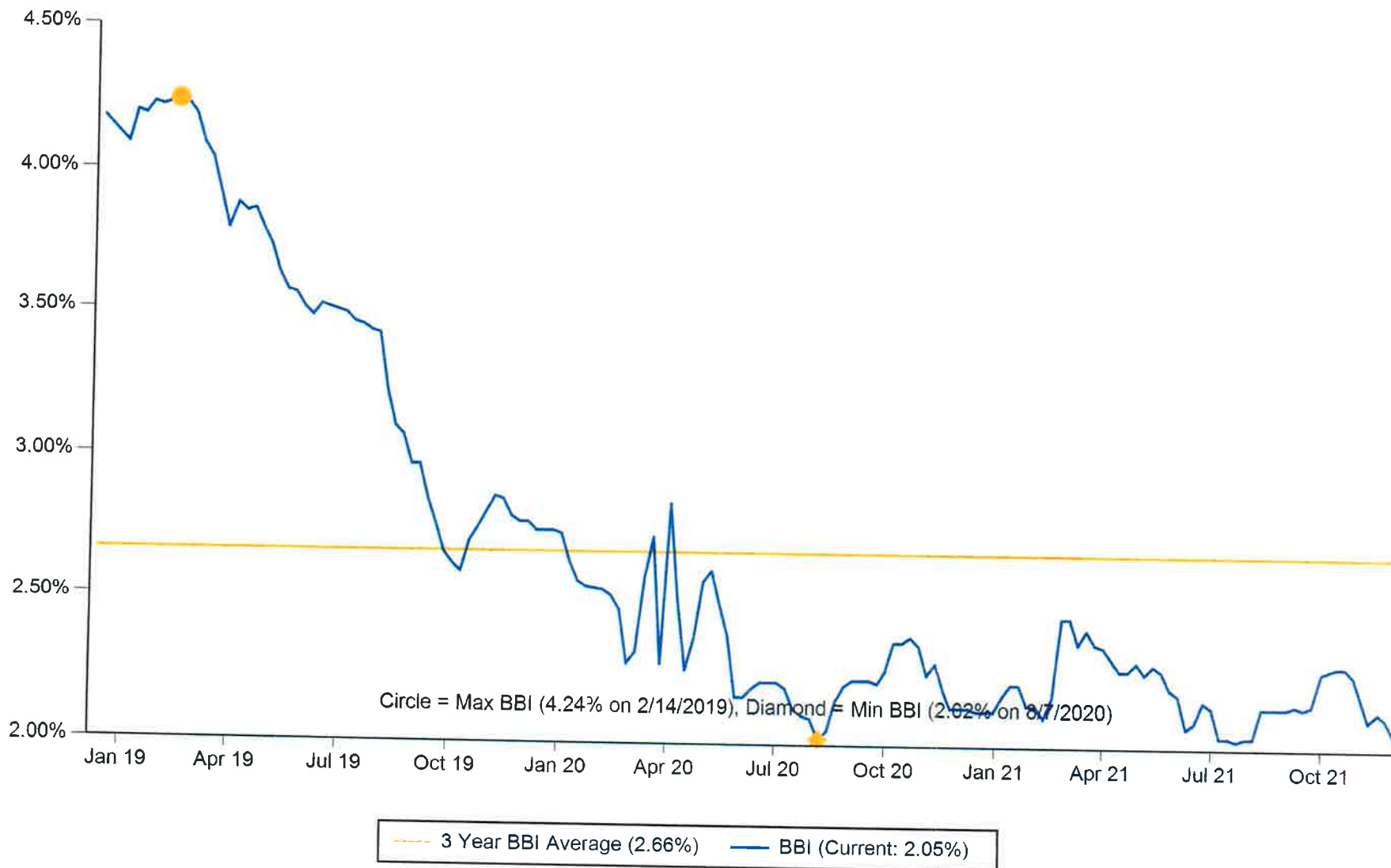
2022A Refunding Bonds			
\$11,655,000			
10-Feb-22			
Prin (3/1)	Rate	Interest	Total
		61,301	61,301
1,585,000	0.500%	105,830	1,690,830
1,545,000	0.600%	97,232	1,642,232
1,505,000	0.700%	87,330	1,592,330
1,470,000	0.860%	75,741	1,545,741
1,435,000	1.030%	62,030	1,497,030
1,410,000	1.210%	46,109	1,456,109
1,370,000	1.330%	28,468	1,398,468
1,335,000	1.450%	9,679	1,344,679

11,655,000 **573,718** **12,228,718**

	Total Savings
2014A Debt Service Funds Applied	<div style="text-align: right;">(0)</div> <div style="text-align: right;">104,977</div> <div style="text-align: right;">104,849</div> <div style="text-align: right;">106,177</div> <div style="text-align: right;">109,265</div> <div style="text-align: right;">104,627</div> <div style="text-align: right;">106,369</div> <div style="text-align: right;">108,113</div> <div style="text-align: right;">109,453</div>
1,826,406	853,829

3 YEAR TREND IN MUNICIPAL BOND INDICES

Weekly Rates December, 2018 - December, 2021



The Bond Buyer "20 Bond Index" (BBI) shows average yields on a group of municipal bonds that mature in 20 years and have an average rating equivalent to Moody's Aa2 and S&P's AA.

Source: The Bond Buyer



December 21, 2021

Pre-Sale Report for

Dodge County, Wisconsin

\$9,155,000 General Obligation Promissory Notes,
Series 2022B



Prepared by:

Ehlers
N21W23350 Ridgeview Parkway West,
Suite 100
Waukesha, WI 53188

Advisors:

Philip Cosson, Senior Municipal Advisor
Joe Murray, Senior Municipal Advisor

BUILDING COMMUNITIES. IT'S WHAT WE DO.

EXECUTIVE SUMMARY OF PROPOSED DEBT

Proposed Issue:

\$9,155,000 General Obligation Promissory Notes, Series 2022B

Purposes:

The proposed issue includes financing for the following purposes:

- 2022 Highway Improvement Projects. Debt service will be paid from ad valorem property taxes.

Authority:

The Bonds are being issued pursuant to Wisconsin Statute(s):

- 67.04

The Bonds will be general obligations of the County for which its full faith, credit and taxing powers are pledged.

The Bonds count against the County's General Obligation Debt Capacity Limit of 5% of total County Equalized Valuation. Following issuance of the Bonds, the County's total General Obligation debt principal outstanding will be \$37,070,000, which is 10% of its limit. Remaining General Obligation Borrowing Capacity will be approximately \$347,456,528.

Term/Call Feature:

The Bonds are being issued for a term of 10 years. Principal on the Bonds will be due on February 1 in the years 2023 through 2032. Interest is payable every six months beginning August 1, 2022.

The Bonds will be subject to prepayment at the discretion of the County on February 1, 2028 or any date thereafter.

Bank Qualification:

Because the County is issuing, or expects to issue, more than \$10,000,000 in tax-exempt obligations during the calendar year, the County will be not able to designate the Bonds as "bank qualified" obligations.

Rating:

The County's most recent bond issues were rated by Moody's Investors Service. The current ratings on those bonds are "Aa2". The County will request a new rating for the Bonds.

If the winning bidder on the Bonds elects to purchase bond insurance, the rating for the issue may be higher than the County's bond rating in the event that the bond rating of the insurer is higher than that of the County.

Basis for Recommendation:

Based on our knowledge of your situation, your objectives communicated to us, our advisory relationship as well as characteristics of various municipal financing options, we are recommending the issuance of Bonds as a suitable option based on:

- The expectation this form of financing will provide the overall lowest cost of funds while also meeting the County's objectives for term, structure, and optional redemption.
- The County having adequate General Obligation debt capacity to undertake this financing and anticipating any potential rating impacts.

Method of Sale/Placement:

We will solicit competitive bids for the purchase of the Bonds from underwriters and banks.

We will include an allowance for discount bidding in the terms of the issue. The discount is treated as an interest item and provides the underwriter with all or a portion of their compensation in the transaction.

If the Bonds are purchased at a price greater than the minimum bid amount (maximum discount), the unused allowance may be used to reduce your borrowing amount.

Premium Pricing:

In some cases, investors in municipal bonds prefer "premium" pricing structures. A premium is achieved when the coupon for any maturity (the interest rate paid by the issuer) exceeds the yield to the investor, resulting in a price paid that is greater than the face value of the bonds. The sum of the amounts paid more than face value is considered "reoffering premium." The underwriter of the bonds will retain a portion of this reoffering premium as their compensation (or "discount") but will pay the remainder of the premium to the County.

For this issue of Bonds, any premium amount received that is more than the underwriting discount and any capitalized interest amounts must be placed in the debt service fund and used to pay a portion of the interest payments due on the Bonds.

The amount of premium allowed can be restricted in the bid specifications. Restrictions on premium may result in fewer bids but may also eliminate large adjustments on the day of sale and unintended results with respect to debt service payment impacts. Ehlers will identify appropriate premium restrictions for the Bonds intended to achieve the County's objectives for this financing.

Other Considerations:

The Bonds will be offered with the option of the successful bidder utilizing a term bond structure. By offering underwriters the option to "term up" some of the maturities at the time of the sale, it gives them more flexibility in finding a market for your Bonds. This makes your issue more marketable, which can result in lower borrowing costs. If the successful bidder utilizes a term bond structure, we recommend the County retain a paying agent to handle responsibility for processing mandatory redemption/call notices associated with term bonds.

Review of Existing Debt:

We have reviewed all outstanding indebtedness for the County and find that there are no refunding opportunities at this time.

We will continue to monitor the market and the call dates for the County's outstanding debt and will alert you to any future refunding opportunities.

Continuing Disclosure:

Because the County has more than \$10,000,000 in outstanding debt (including this issue) and this issue is over \$1,000,000, the County will be agreeing to provide certain updated Annual Financial Information and its Audited Financial Statement annually, as well as providing notices of the occurrence of certain reportable events to the Municipal Securities Rulemaking Board (the "MSRB"), as required by rules of the Securities and Exchange Commission (SEC). The County is already obligated to provide such reports for its existing bonds and has contracted with Ehlers to prepare and file the reports.

Arbitrage Monitoring:

The County must ensure compliance with certain sections of the Internal Revenue Code and Treasury Regulations ("Arbitrage Rules") throughout the life of the issue to maintain the tax-exempt status of the Bonds. These Arbitrage Rules apply to amounts held in construction, escrow, reserve, debt service account(s), etc., along with related investment income on each fund/account.

IRS audits will verify compliance with rebate, yield restriction and records retention requirements within the Arbitrage Rules. The County's specific arbitrage responsibilities will be detailed in the Tax Exemption Certificate (the "Tax Compliance Document") prepared by your Bond Attorney and provided at closing.

The Bonds may qualify for one or more exception(s) to the Arbitrage Rules by meeting 1) small issuer exception, 2) spend down requirements, 3) bona fide debt service fund limits, 4) reasonable reserve requirements, 5) expenditure within an available period limitation, 6) Investments yield restrictions, 7) de minimis rules, or; 8) borrower limited requirements.

We recommend that the County review its specific responsibilities related to the Bonds with an arbitrage expert in order to utilize one or more of the exceptions listed above.

Investment of Bond Proceeds:

Ehlers can assist the County in developing a strategy to invest your Bond proceeds until the funds are needed to pay project costs.

Risk Factors:

GO with Planned Abatement: The County expects to abate a portion of the County debt service with sale tax revenues. In the event this revenue is not available, the County is obligated to levy property taxes in an amount sufficient to make all debt payments.

Other Service Providers:

This debt issuance will require the engagement of other public finance service providers. This section identifies those other service providers, so Ehlers can coordinate their engagement on your behalf. Where you have previously used a particular firm to provide a service, we have assumed that you will continue that relationship. For services you have not previously required, we have identified a service provider. Fees charged by these service providers will be paid from proceeds of the obligation, unless you notify us that you wish to pay them from other sources. Our pre-sale bond sizing includes a good faith estimate of these fees, but the final fees may vary. If you have any questions pertaining to the identified service providers or their role, or if you would like to use a different service provider for any of the listed services please contact us.

Bond Counsel: Quarles & Brady LLP.

Paying Agent: Bond Trust Services Corporation.

Rating Agency: Moody's Investors Service, Inc.

PROPOSED DEBT ISSUANCE SCHEDULE

Pre-Sale Review by Board of Supervisors:	December 21, 2021
Due Diligence Call to review Official Statement:	Week of January 4, 2022
Distribute Official Statement:	Week of January 4, 2022
Conference with Rating Agency:	Week of January 11, 2022
Board of Supervisors Meeting to Award Sale of the Bonds:	January 18, 2022
Estimated Closing Date:	February 10, 2022

Attachments

- Estimated Sources and Uses of Funds
- Estimated Proposed Debt Service Schedule
- Bond Buyer Index

EHLERS' CONTACTS

Philip Cosson, Senior Municipal Advisor	(262) 796-6161
Joe Murray, Senior Municipal Advisor	(262) 796-6196
Peter Curtin, Public Finance Analyst	(262) 796-6187
Kathy Myers, Senior Financial Analyst	(262) 796-6177

Capital Financing Plan Sizing

	GO Ref Bonds 2022A	GO Notes 2022B
Refunding		
Principal Due 2014A Bonds on 3/1/22	13,065,000	
Interest Due 2014A Bonds on 3/1/22	208,853	
Less: Amount 2014A debt Service	(1,826,406)	
Projects		
Highway Projects		9,000,000
Project Needs	11,447,447	9,000,000
Issuance Expenses		
Municipal Advisor	46,900	35,700
Bond Counsel	20,000	17,000
Disclosure Counsel	0	0
Paying Agent If terms	0	850
Rating Fee	23,000	18,500
Underwriter Fees	116,550	91,550
Total Funds Needed	11,653,897	9,163,600
Less Interest Earnings .15% (3 months)		(11,250)
Rounding	1,103	2,650
Size of Issue	11,655,000	9,155,000



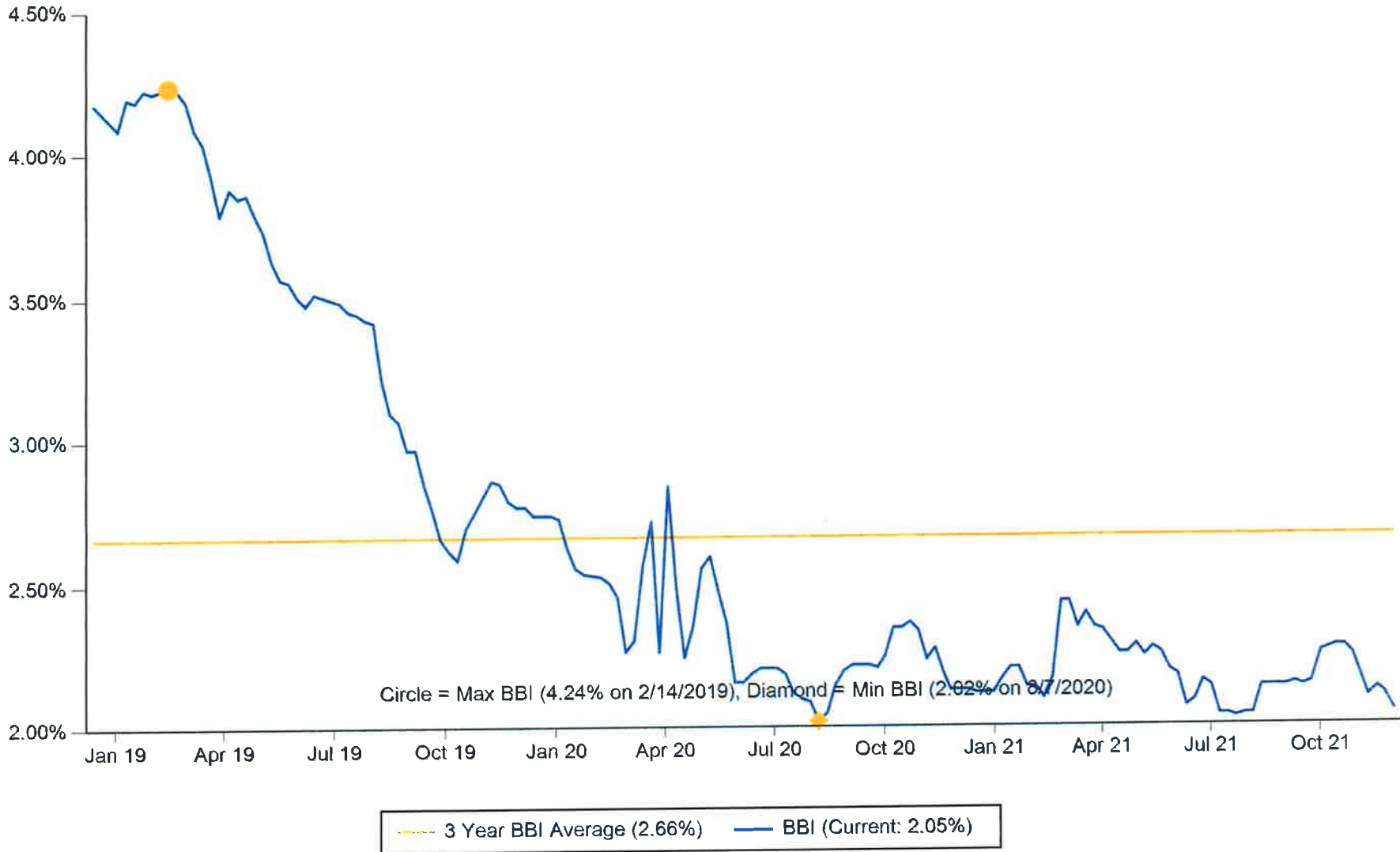
Projected Impact of Proposed Projects

Existing Debt Payments										Projected Debt Service														
YEAR	Equalized Value Projection	Change in Value	Total Payment (P&I)	Clearview	Highway	Sales Tax	Premium Dep 2021A	Net Debt Service Levy	Debt Service Tax Rate	General Obligation Ref Bonds, 2022A \$11,655,000		General Obligation Promissory Notes, 2022B \$9,155,000			Clearview 2022A	Sales Tax 2022A	Net Debt Service Levy	Debt Service Tax Rate	Impact on a \$ 195,500 of Value		YEAR			
										Prin (A/1)	Rate	Interest	Total	Prin (B/1)					Rate	Interest		Total	Taxes	Change
2020	6,724,265,100	6.70%																			2020			
2021	7,033,996,800	4.81%	3,116,957	(594,750)	(83,736)	(2,350,000)	(88,451)	(0)	(0.00)							0	0.00	-	0.00	2021				
2022	7,493,293,353	6.33%	4,065,956	(535,600)	(74,906)	(1,850,000)	(170,450)	945,000	0.13							0	(0.00)	-	0.00	2022				
2023	7,605,692,753	1.50%	2,133,850	(121,244)	(66,056)	(850,000)	(151,550)	945,000	0.12												2023			
2024	7,719,778,145	1.50%	2,059,650	(104,244)	(57,056)	(840,000)	(115,374)	942,476	0.12	1,585,000	0.50%	105,830	1,690,830	880,000	0.50%	97,335	977,335	(109,830)	(1,585,000)	1,922,335	0.13	25.89	25.89	2024
2025	7,835,574,817	1.50%	1,911,900	(88,544)	(48,056)	(830,000)		945,300	0.12	1,545,000	0.60%	97,232	1,642,232	885,000	0.60%	92,480	977,480	(97,232)	(1,545,000)	1,919,956	0.25	49.41	23.52	2025
2026	7,953,108,439	1.50%	1,880,950	(72,884)	(39,000)	(825,000)		944,250	0.12	1,505,000	0.70%	87,330	1,592,330	890,000	0.70%	86,710	976,710	(87,330)	(1,505,000)	1,922,010	0.25	48.62	(0.79)	2026
2027	8,072,405,066	1.50%	1,853,500	(61,784)	(33,600)	(810,000)		948,300	0.12	1,470,000	0.86%	75,741	1,545,741	895,000	0.86%	79,746	974,746	(62,080)	(1,470,000)	1,918,996	0.24	47.17	(0.78)	2027
2028	8,193,491,142	1.50%	1,834,513	(50,638)	(27,350)	(810,000)		946,525	0.12	1,435,000	1.03%	62,030	1,497,030	905,000	1.03%	71,237	976,237	(62,030)	(1,435,000)	1,924,537	0.24	46.61	(0.56)	2028
2029	8,316,393,509	1.50%	1,803,088	(38,713)	(22,050)	(815,000)		948,325	0.11	1,410,000	1.21%	46,109	1,456,109	915,000	1.21%	61,040	976,040	(46,109)	(1,410,000)	1,922,565	0.23	45.87	(0.74)	2029
2030	8,441,139,411	1.50%	1,748,938	(25,713)	(14,175)	(765,000)		944,050	0.11	1,370,000	1.33%	28,468	1,398,468	925,000	1.33%	49,353	974,353	(28,468)	(1,370,000)	1,922,678	0.23	45.20	(0.66)	2030
2031	8,567,756,503	1.50%	1,720,463	(13,148)	(7,425)	(755,000)		944,700	0.11	1,335,000	1.45%	9,679	1,344,679	940,000	1.45%	36,387	976,387	(9,679)	(1,335,000)	1,920,437	0.23	44.48	(0.72)	2031
2032	8,696,272,850	1.50%														955,000	1.50%	22,410	977,410	1,922,110	0.22	43.86	(0.62)	2032
2033	8,826,716,943	1.50%														965,000	1.58%	7,624	972,624	1,920,437	0.23	43.86	(0.62)	2033
2034	8,959,117,697	1.50%																		972,624	0.11	21.87	(21.87)	2034
2035	9,093,504,462	1.50%																		0	0.00	-	2035	
2036	9,229,907,029	1.50%																		0	0.00	-	2036	
2037	9,368,355,635	1.50%																		0	0.00	-	2037	
2038	9,508,890,969	1.50%																		0	0.00	-	2038	
2039	9,651,514,134	1.50%																		0	0.00	-	2039	
2040	9,796,266,697	1.50%																		0	0.00	-	2040	
2041	9,943,231,200	1.50%																		0	0.00	-	2041	
2042	10,093,379,668	1.50%																		0	0.00	-	2042	
2043	10,243,765,363	1.50%																		0	0.00	-	2043	
2044	10,397,421,844	1.50%																		0	0.00	-	2044	
TOTALS			24,125,763	(1,697,569)	(472,644)	(11,980,000)	(575,825)	9,453,926		11,655,000	573,718	12,228,718	9,155,000	651,599	9,806,599	(573,718)	(11,855,000)	19,260,525				TOTALS		

NOTES Rates assume NON BQ sale of 11/9/21 - 25

3 YEAR TREND IN MUNICIPAL BOND INDICES

Weekly Rates December, 2018 - December, 2021



The Bond Buyer "20 Bond Index" (BBI) shows average yields on a group of municipal bonds that mature in 20 years and have an average rating equivalent to Moody's Aa2 and S&P's AA.

Source: The Bond Buyer



1 RESOLUTION NO. _____
2

3 **Amend the 2022 Dodge County Budget and Authorize**
4 **General Fund Transfer to Dodge County Departments**
5

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

8 **WHEREAS**, the 2022 Dodge County Budget was prepared and adopted with a 1.25% Cost of
9 Living Adjustment (COLA) increase for general (non-represented) employee wages; and,
10

11 **WHEREAS**, the Dodge County Human Resources and Labor Negotiations Committee has
12 considered labor shortages facing employers including county government, and the difficulty
13 employers are having attracting and retaining workers; and,
14

15 **WHEREAS**, in 2020, step increases in the then Dodge County Compensation Plan were frozen
16 and in 2021, no COLA for county employees was approved by the Dodge County Board of Supervisors;
17 and,
18

19 **WHEREAS**, the Dodge County Human Resources and Labor Negotiations Committee has
20 been made aware that neighboring municipal employers including county governments have provided
21 up to a 3.0% COLA increase to general employee wages; and,
22

23 **WHEREAS**, the Social Security Administration boosted 2022 social security payments by
24 5.9% to keep pace with rising inflation rates; and,
25

26 **WHEREAS**, it is prudent to maintain market competitiveness of the recently adopted 2021
27 Dodge County Compensation Plan for general employees by making adjustments to the compensation
28 plan after giving due regard for the market conditions; and,
29

30 **WHEREAS**, granting an additional 2% COLA increase to Dodge County employee wages is
31 estimated at \$683,397;
32

33 **WHEREAS**, the Dodge County Human Resources and Labor Negotiations Committee
34 recommends to the Dodge County Board of Supervisors that the 2022 Dodge County Budget be amended
35 to include an additional 2% COLA increase to general employee wages; and,
36

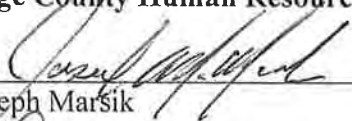
37 **WHEREAS**, the Finance Committee has considered the recommendation of the Dodge County
38 Human Resources and Labor Negotiations Committee and has determined that the 2022 Dodge County
39 Budget be amended to include a 2% wage increase across the board in the estimated amount of \$683,397
40 as described on Exhibit "A", attached hereto and incorporated herein by reference, to be funded by the
41 Unassigned General Fund;
42

43 **NOW, THEREFORE, BE IT RESOLVED**, by the Dodge County Board of Supervisors that an
44 additional 2% across the board wage increase for Dodge County general employees for 2022 is hereby
45 granted; and,
46

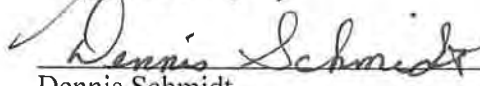
1 **BE IT FINALLY RESOLVED**, by the Dodge County Board of Supervisors that the Dodge
2 County Finance Director is hereby authorized and directed to transfer \$683,397 from the Unassigned
3 General Fund to the affected 2022 Dodge County Department Budgets to cover the amount of the
4 additional 2% COLA increase to general employee wages.

All of which is respectfully submitted this 21st day of December, 2021.

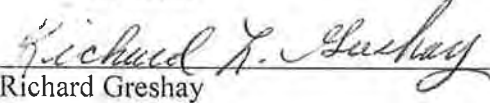
Dodge County Human Resources and Labor Negotiations Committee:



Joseph Maršik




Dennis Schmidt



Richard Greshay

Dan Hilbert



Karen Kuehl

Dodge County Finance Committee:

David Frohling

Jeffrey Caine

Ed Benter

Kira Sheahan-Malloy

Nancy Kavazanjian

Fiscal Note: Departmental wages and related benefits will increase by \$1,042,949 before related revenue adjustments. Total revenues and expenditures will increase by \$1,726,231. The fund balance applied from General Fund is \$683,397 and the net position applied for Clearview is \$349,694. With this proposed transfer, it is anticipated that the General Fund Unassigned Fund balance will remain in the range between two months required and three months goal (based upon the current fund balance policy.) Finance Committee review date: December 13, 2021. Chair initials: _____.

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

Resolution Summary: Amend the 2022 Budget and General Fund Transfer to cover an additional 2% COLA increase for 2022.

Projection Number
Object

Dodge County - Budget Year 2022
COLA at 3.25%, steps remain at 2.5%

Row Labels	Fiscal Effect						
	COLA	Step	Subtotal	Offset	Effect	Adopted	Net Effect
100 - GENERAL FUND							
01 - COUNTY BOARD	0	0	0		0	0	0
10 - COUNTY ADMINISTRATOR	5,276	2,095	7,371		7,371	4,085	3,286
11 - CORPORATION COUNSEL	19,641	7,800	27,441		27,441	15,202	12,239
12 - COUNTY CLERK	2,692	1,068	3,760		3,760	2,083	1,677
13 - FINANCE	18,109	7,191	25,300		25,300	14,016	11,284
14 - TREASURER	5,187	2,060	7,247		7,247	4,015	3,232
15 - INFORMATION TECHNOLOGY	34,246	13,600	47,846		47,846	26,508	21,338
16 - HUMAN RESOURCES	14,991	5,953	20,944		20,944	11,604	9,340
17 - REGISTER OF DEEDS	4,625	1,837	6,462		6,462	3,581	2,881
20 - SHERIFFS OFFICE	270,388	107,375	377,763		377,763	209,290	168,473
25 - MEDICAL EXAMINER	8,488	3,371	11,859		11,859	6,571	5,288
28 - EMERGENCY MANAGEMENT	6,749	2,680	9,429		9,429	5,224	4,205
70 - COURT SYSTEM	18,255	7,250	25,505		25,505	14,130	11,375
71 - DISTRICT ATTORNEY	20,080	7,975	28,055		28,055	15,542	12,513
72 - CLERK OF COURTS	24,074	9,560	33,634		33,634	18,635	14,999
80 - PHYSICAL FACILITIES	41,595	16,518	58,113		58,113	32,196	25,917
81 - LAND WATER CONSERVATION	13,488	5,356	18,844		18,844	10,439	8,405
82 - LAND RESOURCES PARKS	45,208	17,952	63,160	(257)	62,903	34,850	28,053
88 - UW MADISON EXTENSION	4,031	1,600	5,631		5,631	3,120	2,511
93 - CHILD SUPPORT	23,693	9,408	33,101	(21,847)	11,254	6,236	5,018
94 - VETERANS SERVICES	4,509	1,791	6,300		6,300	3,490	2,810
99 - GENERAL REVENUES	0	0	0		0	0	0
200 - HUMAN SERVICES AND HEALTH FUND							
96 - PUBLIC HEALTH	41,589	16,516	58,105		58,105	32,192	25,913
97 - HUMAN SERVICES	326,686	129,733	456,419		456,419	252,867	203,552
600 - CLEARVIEW FUND							
90 - CLEARVIEW	561,236	222,876	784,112	(349,694)	434,418	434,418	0
700 - HIGHWAY FUND							
30 - HIGHWAY DEPARTMENT	158,154	62,805	220,959		220,959	122,416	98,543
755 - WORKERS COMPENSATION INSURANCE							
41 - WORKERS COMPENSATION INS	558	221	779		779	432	347
760 - DENTAL INSURANCE							
42 - DENTAL INSURANCE	315	126	441		441	243	198
Grand Total	1,673,863	664,717	2,338,580	(371,798)	1,966,782	1,283,385	683,397

	Expenses	Revenues	Wages & Benefits	Other Expenses	Increased Revenues	Net Amount
General Fund - Various Departments						
Departmental wages, FICA taxes, and WRS charges	364,702		364,702			
Div 8210, Land Information Office, Future Year Expend	(115)			(115)		
Child Support Grants		9,743			(9,743)	
Intrafund fund transfers in - various departments		354,844				
General Fund - General Revenues						
Intrafund transfers out - various departments	354,844					
Transfer out - Human Services and Health	229,465					
Transfer out - Clearview	0					
Transfer out - Highway	98,543					
Transfer out - Workers Compensation	347					
Transfer out - Dental insurance	198					
<i>Fund balance applied</i>		683,397				
Human Services and Health						
Departmental wages, FICA taxes, and WRS charges	229,465		229,465			
Transfer In		229,465				
Clearview						
Departmental wages, FICA taxes, and WRS charges	349,694		349,694		(349,694)	
<i>Net Position applied</i>		349,694				
Highway						
Departmental wages, FICA taxes, and WRS charges	98,543		98,543			
Transfer In		98,543				
Workers Compensation Fund						
Departmental wages, FICA taxes, and WRS charges	347		347			
Transfer In		347				
Dental Insurance Fund						
Departmental wages, FICA taxes, and WRS charges	198		198			
Transfer In		198				
Totals	1,726,231	1,726,231	1,042,949	(115)	(359,437)	683,397

1 RESOLUTION NO. _____
2

3 **Resolution Authorizing COVID-19 Premium Bonuses for Dodge County Employees**
4 **American Rescue Plan Act of 2021 Funds**
5

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

8 **WHEREAS**, in December, 2019, a novel strain of coronavirus was detected in several countries
9 throughout the world, including the United States; and,
10

11 **WHEREAS**, on January 31, 2020, the United States Secretary of Health and Human Services
12 (HHS) declared a public health emergency, under section 319 of the Public Health Service Act (42
13 U.S.C. 247d), in response to COVID-19; and,
14

15 **WHEREAS**, on March 12, 2020, the Governor of the State of Wisconsin issued Executive
16 Order #72 declaring a Public Health Emergency for the State of Wisconsin due to COVID-19; and,
17

18 **WHEREAS**, on March 13, 2020, the President of the United States of America issued a
19 Proclamation declaring a National Public Health Emergency beginning March 1, 2020; and,
20

21 **WHEREAS**, on March 17, 2020, the Dodge County Board of Supervisors adopted Resolution
22 19-77 declaring a local public health emergency; and,
23

24 **WHEREAS**, in spite of the local, state and national public health emergencies, Dodge County
25 Government and Departments remained open, operating and available to provide county services in a
26 safe and orderly fashion to the public due to the dedication and commitment of its employees; and,
27

28 **WHEREAS**, on March 11, 2021, the American Rescue Plan Act of 2021 (hereafter "ARPA")
29 was signed by President Joe Biden which Act provides for approximately \$1.9 trillion dollars of federal
30 funding to provide economic and other relief related to the negative impacts of the COVID-19
31 pandemic; and,
32

33 **WHEREAS**, Dodge County's allocation of the ARPA funds is approximately \$17.4 million
34 dollars; and,
35

36 **WHEREAS**, according to the Interim Final Rule issued by the U.S. Department of Treasury
37 published and effective on May 17, 2021, which provides guidance with regard to use of ARPA funds,
38 sets forth four (4) general categories of eligible uses of ARPA funds, each with several subcategories
39 and examples:
40

- 41 1. Public Health and Economic Impacts
- 42 2. Premium Pay
- 43 3. Revenue Loss
- 44 4. Investment in Infrastructure
- 45

46 **WHEREAS**, under the Premium Pay category, local units of government are authorized to use
47 ARPA funds to provide increase in hourly rates or pay bonuses to "eligible workers" defined as "...any
48 work performed by an employee of a State, local, or Tribal government..." who perform "essential
49 work" defined as "...work involving regular in-person interactions or regular physical handling of
50 items that were also handled by others..." and "...who have been and continue to be relied on to

1 maintain continuity of operations of essential critical infrastructure sectors, including those who are
2 critical to protecting the health and wellbeing of their communities”, source of quoted phrases is
3 *Federal Register, Volume 86, No. 93, pp. 26820, 26797, 26798, Department of Treasury Interim Final*
4 *Rule*, published and effective on May 17, 2021; and,
5

6 **WHEREAS**, sections 602(c)(1)(C) and 603(c)(1)(C) of the American Rescue Plan Act of 2021
7 give recipients broad latitude to use the Fiscal Recovery Funds under the Revenue Loss category; and
8

9 **WHEREAS**, the U.S. Department of Treasury issued a statement in September, 2021 indicating
10 that ARPA recipients may rely on the Interim Final Rule for guidance in the expenditures of such funds,
11 specifically stating that “[f]unds used in a manner consistent with the Interim Final Rule while the
12 Interim Final Rule is effective will not be subject to recoupment.” and as of December 10, 2021, the
13 Interim Final Rule is still in effect; and,
14

15 **WHEREAS**, the Dodge County Human Resources and Labor Negotiations Committee at its
16 meetings on October 29, 2021, November 16, 2021, December 7, 2021 and December 10, 2021
17 considered using ARPA funds to make bonus payments to county employees and recommends the
18 2021 and 2022 COVID Premium Bonus Plan for eligible Dodge County employees summarized as
19 follows:
20

21 **2021 (except Clearview*)**
22

23 Amount: \$200 per month for FTE .5 to 1.0
24 \$100 per month for FTE .49 and below
25 Starting July 1, 2021 through November 30, 2021
26

27 Eligibility: Active Full and Part Time Employees must be employed the full month for each
28 month in order to qualify for the bonus and be an active employee, receiving pay on
29 the January 21, 2022 pay date.
30

31 Total ARPA funds: \$629,051
32

33 Payment Date: January 21, 2022
34

35 *In 2021, Clearview employees participated in a separate program funded by a Federal CARES Act
36 allocation. A bonus was distributed in early November.
37

38
39 **2022 (all employees)**
40

41 Amount: \$100 per month for FTE .5 to 1.0
42 \$50 per month for FTE .49 and below
43 Starting January 1, 2022 through December 31, 2022
44

45 Eligibility: Active Full and Part Time Employees must be employed the full month for each
46 month in order to qualify for the quarterly bonus and be an active employee, receiving
47 pay on the pay date of the quarterly bonus per the following schedule.

- First Quarter Payment..... April 15, 2022
- Second Quarter Payment July 22, 2022
- Third Quarter Payment October 14, 2022
- Fourth Quarter Payment January 20, 2023

Total ARPA funds: \$1,131,633

WHEREAS, the Dodge County Finance Committee has reviewed the 2021 and 2022 COVID Premium Bonus Plan and has received a financial report from the Dodge County Finance Director specifying the total amount of ARPA funds needed to cover the cost of the Plan as \$1,760,684, which report is attached hereto as Exhibit "A";

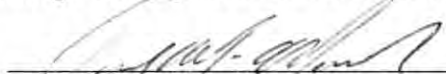
NOW, THEREFORE, BE IT RESOLVED that the Dodge County Board of Supervisors does hereby adopt the recommendation of the Committee and authorize the 2021 and 2022 COVID Premium Bonus Plan for eligible employees in the amounts and the payment intervals specified herein;

BE IT FURTHER RESOLVED, that the approved 2021 and 2022 COVID Premium Bonus Plan shall be funded by ARPA funds in the amounts and at the intervals specified herein and in Exhibit "A" attached hereto;

BE IT FINALLY RESOLVED that the Dodge County Finance Director is authorized and directed to amend the 2021 and 2022 Dodge County Budgets as specified in Exhibit "A" accordingly.


All of which is respectfully submitted this 21st day of December, 2021.

Dodge County Human Resources and Labor Negotiations Committee:

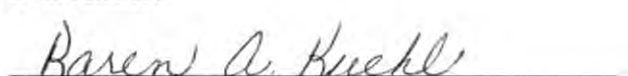


Joseph Marsik


Dan Hilbert



Dennis Schmidt



Karen Kuehl



Richard Greshay

Fiscal note: As of 12/08/2021, the remaining unallocated ARPA funds including investment activity is \$8,064,575. With the exception of investment activity, these funds are considered as Unearned Revenue and as such are recorded in a liability account. Investment activity at year end will become General Fund – Assigned Fund Balance. Finance Committee review date: December 13, 2021. Chair initials: _____.

Vote Required: 2/3rd members elect

Resolution Summary: Resolution Authorizing 2021 and 2022 COVID Premium Bonus Plan for Eligible Dodge County Employees Funded by American Rescue Plan Act of 2021 Funds.

2021 Total Clearview -CARES		
	\$1,000 Full Time Pro Rated for Part Time	
		With Roll Ups
2021 Total CARES Funding:	\$232,008	\$265,418

2021 Total Non-Clearview - ARPA			
	Amount	Count	Total/yr
Full-time and Part-Time FTE .5 plus	\$1,000	453	\$453,000
Part-Time less than .5	\$500	59	\$29,500
			With Roll Ups
2021 Total ARPA Funding:	\$482,500		\$551,980

2022 Total All Employees - ARPA			
	Amount	Count	Total/yr
Full-time and Part-Time FTE .5 plus	\$1,200	675	\$810,000
Part-Time less than .5	\$600	167	\$100,200
			With Roll Ups
2022 Total ARPA Funding:	\$910,200		\$1,038,993

2021 WRS Protected Status			
	Amount	Count	Total/yr
Full-time and Part-Time FTE .5 plus	\$1,000	64	\$64,000
Part-Time less than .5	\$500	1	\$500
			With Roll Ups
2021 Total ARPA Funding:	\$64,500		\$77,071

2022 WRS Protected Status			
	Amount	Count	Total/yr
Full-time and Part-Time FTE .5 plus	\$1,200	64	\$76,800
Part-Time less than .5	\$600	1	\$600
			With Roll Ups
2022 Total ARPA Funding:	\$77,400		\$92,640
2021 and 2022 Sworn Association Total ARPA Funding:	\$141,900		\$169,711

Grand Totals:		With Roll Ups
Total ARPA Funding for 2021 and 2022:	\$1,514,600	\$1,760,684
Total ARPA and CARES Funding for 2021 and 2022:	\$1,765,608	\$2,026,102

Clearview Write Off's

12/1/2021

Reason	Amount	Percentage	Description
No Auth	253.79	0.31%	Denied for no prior authorization
Untimely	31,484.18	38.50%	Claims were submitted untimely. Appeal was also denied.
Audit/Claim Denial	21,540.46	26.34%	Claims were submitted however the payer would not accept the claim as billed.
Deceased	28,491.72	34.84%	Deceased, no estate.
TOTAL	81,770.15	100.00%	

By Facility		
Nursing Home	81,516.36	99.69%
Brain Injury Center	0.00	0.00%
Behavioral Health	0.00	0.00%
Individual with Intellectual Disabilities	253.79	0.31%
TOTAL	81,770.15	100.00%

By County		
Dodge	81,516.36	99.69%
Dane	253.79	0.31%
TOTAL	81,770.15	100.00%


**Dodge County
American Rescue Plan Act (ARPA) of 2021
Summary Recap**

Data as of 12/08/2021

Date	Description	Purpose	Recipient Department	Sub-Recipient	Funds Received	Expenditures		Investments			Remaining ARPA Funds
						Authorized	Spent	Investment Income	Market Adjustment	Advisor Fees	
5/19/2021	Funds received from US Treasury				8,530,848.00						
7/21/2021	Resolution 21-29 Funds expended to date	Broadband Assessment Study	Land Resources & Parks			(74,625.00) 50,674.33	(50,674.33)				
11/9/2021	Resolution 21-62 ** The above is a commitment up to \$350,000. A budget amendment will be needed to issue payment.	Affordable workforce housing	To be determined	Dodge County Housing Authority		(350,000.00)					
12/31/2021	Investment activity as of 10-31-2021							20,384.67	(57,428.87)	(4,603.48)	
Annual totals -- 2021					8,530,848.00	(373,950.67)	(50,674.33)	20,384.67	(57,428.87)	(4,603.48)	<u>8,064,575.32</u>



**DODGE COUNTY
FINANCE DEPARTMENT**
127 East Oak Street, Juneau, WI 53039
(920)386-3287 – FAX (920)386-4088

To: Becky Bell, Human Services & Health Department Director
Angela Petruske, Division Manager, Fiscal Support Services
Mary Bobholz, Chair – Human Services & Health Board
David Frohling, Chair – Finance Committee
From: Dave Ehlinger 
Date: November 15, 2021
Re: Human Services and Health projected deficit 2021

Hello everyone,

As you are aware, Becky and Angela have been keeping the Human Services & Health Board updated about the projected deficit in their department for calendar year 2021. A large contributor to this deficit is the number of placements for residents in needs of services.

As expected to occur, last week our computer system (Munis) has stopped the posting of any expenditures because the authorized (i.e. budgeted) expenditures were exceeded.

To follow the strict interpretation of the Wisconsin Statutes, we would have to close the doors at Human Services and stop the work of our employees. That obviously is not a reasonable solution, especially given that we have been notifying the various committees and County Board that Human Services & Health is anticipating a deficit of approximately \$1.4 million for 2021.

As such, I have entered two (2) budget amendments into Munis at this time.

- A. The Public Health area (Division 96) currently has remaining allowed expenditures of about \$885,000 as compared to Human Services (Division 97) having remaining allowed expenditures of about \$62,000. I have moved \$700,000 of allowed expenditures from Human Services to Public Health on behalf of the department.
- B. Given the projected departmental deficit, I entered a TEMPORARY one-sided budget adjustment in Munis increasing the allowed Human Services expenditures by an additional \$800,000. This estimated amount MAY need to be increased again before the year is closed in order to close out 2021.

The intent is that as part of the process to close out calendar year 2021, the Finance Committee in March or April 2022 will be forwarding a resolution to the full County Board for budget amendments for any departmental deficits. I anticipate there to be at least one other department that will have a deficit for 2021.

Please place this topic on the next available meeting for your committee.

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

Respectfully submitted,

A handwritten signature in black ink, appearing to read "David P. Ehlinger", with a long horizontal flourish extending to the right.

David P. Ehlinger, CPA
Finance Director



**DODGE COUNTY
FINANCE DEPARTMENT**
127 East Oak Street, Juneau, WI 53039
(920)386-3287 – FAX (920)386-4088

To: Patti Hilker, County Treasurer
Dave Frohling, Finance Committee Chairperson
Jim Mielke, County Administrator
From: Dave Ehlinger
Re: Temporary budget adjustment – County Treasurer
Date: November 30, 2021

As anticipated, Munis stopped the posting of any expenditure for the County Treasurer's office yesterday because authorized expenditures were exceeded.

Technically, the office would have to shut down until the County Board authorized additional expenditures. This would not be realistic as daily banking needs to continue as well as preparing and distributing property tax bills for the entire county.

I have entered a TEMPORARY one-sided budget amendment into Munis for \$90,000. This will allow the continued operations for the County Treasurer's office.

This topic will be placed on the Finance Committee's December agenda to update the committee.

Please note that this temporary budget amendment is only in relation to expenditures. As previously indicated, the County Treasurer's office will need a budget amendment at year end for the departmental deficit. That deficit is currently about \$329,000.

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

Respectfully submitted,

David P. Ehlinger, CPA
Finance Director
Dodge County

ACCOUNT	ACCOUNT DESCRIPTION	TYPE	ORIGINAL APPROP	TRANFRS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
100-10-14-1410-00000-00-511000-	PRODUCTIVE PAY	E	214,598.00	3,567.20	218,165.20	161,548.54	0.00	56,616.66	74.00
100-10-14-1410-00000-00-512000-	NON PRODUCTIVE PAY	E	0.00	0.00	0.00	24,687.70	0.00	(24,687.70)	100.00
100-10-14-1410-00000-00-513000-	FICA TAXES	E	16,418.00	545.78	16,963.78	13,244.23	0.00	3,719.55	78.10
100-10-14-1410-00000-00-513100-	WRS CHARGES	E	14,329.00	481.57	14,810.57	11,895.97	0.00	2,914.60	80.30
100-10-14-1410-00000-00-513200-	HEALTH INSURANCE	E	48,212.00	0.00	48,212.00	42,243.49	0.00	5,968.51	87.60
100-10-14-1410-00000-00-513201-	HSA CONTRIBUTION	E	7,000.00	0.00	7,000.00	5,625.00	0.00	1,375.00	80.40
100-10-14-1410-00000-00-513300-	LIFE INSURANCE	E	149.00	0.00	149.00	111.78	0.00	37.22	75.00
100-10-14-1410-00000-00-513400-	WORKERS COMPENSATION	E	129.00	0.00	129.00	108.20	0.00	20.80	83.90
100-10-14-1410-00000-00-513500-	DENTAL INSURANCE	E	3,308.00	0.00	3,308.00	2,865.39	0.00	442.61	86.60
100-10-14-1410-00000-00-516000-	DRUG ALCOHOL TEST FEE	E	100.00	0.00	100.00	49.00	0.00	51.00	49.00
100-10-14-1410-00000-00-522400-	PHONE	E	454.00	0.00	454.00	85.69	0.00	368.31	18.90
100-10-14-1410-00000-00-524300-	COMPUTER MAINT LICENSE REPAIR	E	2,000.00	0.00	2,000.00	1,343.74	0.00	656.26	67.20
100-10-14-1410-00000-00-526300-	POSTAGE PARCEL DELIVERY	E	3,500.00	0.00	3,500.00	3,032.01	0.00	467.99	86.60
100-10-14-1410-00000-00-526400-	PRINTING AND DUPLICATION	E	1,200.00	0.00	1,200.00	0.00	0.00	1,200.00	0.00
100-10-14-1410-00000-00-526600-	PURCHASED SERVICES	E	154.00	0.00	154.00	51.46	0.00	102.54	33.40
100-10-14-1410-00000-00-531000-	OFFICE SUPPLIES AND SMLL EQMNT	E	1,300.00	0.00	1,300.00	1,076.14	220.09	3.77	99.70
100-10-14-1410-00000-00-532200-	MEMBERSHIP DUES	E	160.00	0.00	160.00	100.00	0.00	60.00	62.50
100-10-14-1410-00000-00-532300-	CONFERENCE REGISTRATION FEES	E	325.00	0.00	325.00	245.00	0.00	80.00	75.40
100-10-14-1410-00000-00-532600-	ADVERTISING	E	0.00	0.00	0.00	0.00	2,720.86	(2,720.86)	100.00
100-10-14-1410-00000-00-533000-	MILEAGE	E	380.00	0.00	380.00	41.44	0.00	338.56	10.90
100-10-14-1410-00000-00-533300-	MEALS	E	25.00	0.00	25.00	0.00	0.00	25.00	0.00
100-10-14-1410-00000-00-533400-	LODGING	E	360.00	0.00	360.00	0.00	0.00	360.00	0.00
100-10-14-1410-00000-00-534140-	OPERATING SUPPLIES	E	2,000.00	0.00	2,000.00	1,102.14	667.91	229.95	88.50
100-10-14-1410-00000-00-541150-	CO ADMINISTRATIVE SERVICES	E	450.00	0.00	450.00	0.00	0.00	450.00	0.00
100-10-14-1410-00000-00-549999-	INDIRECT COST ALLOCATION	E	4,760.00	0.00	4,760.00	4,760.00	0.00	0.00	100.00
100-10-14-1410-00000-00-551110-	EMPLOYEE BONDS	E	0.00	0.00	0.00	30.00	0.00	(30.00)	100.00
100-10-14-1410-00000-00-551150-	GENERAL LIABILITY INSURANCE	E	542.00	0.00	542.00	332.00	0.00	210.00	61.30
	Total 1410 TREASURER		17,710.00	0.00	17,710.00	12,248.62	3,608.86	1,852.52	85.20
100-10-14-1420-00000-00-521200-	TITLE SEARCHES	E	2,000.00	0.00	2,000.00	3,525.00	0.00	(1,525.00)	176.30
100-10-14-1420-00000-00-521300-	LEGAL SERVICES	E	0.00	0.00	0.00	173.33	0.00	(173.33)	100.00
100-10-14-1420-00000-00-524100-	GROUND MAINTENANCE AND REPAIR	E	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00	0.00
100-10-14-1420-00000-00-532600-	ADVERTISING	E	2,000.00	0.00	2,000.00	431.78	2,598.15	(1,029.93)	151.50
100-10-14-1420-00000-00-534140-	OPERATING SUPPLIES	E	50.00	0.00	50.00	0.00	0.00	50.00	0.00
100-10-14-1420-00000-00-535000-	FILING FEES	E	15.00	0.00	15.00	0.00	0.00	15.00	0.00
100-10-14-1420-00000-00-535200-	RECORDING FEE	E	450.00	0.00	450.00	150.00	0.00	300.00	33.30
	Total 1420 IN REM PROPERTIES		5,515.00	0.00	5,515.00	4,280.11	2,598.15	(1,363.26)	124.70
100-10-14-1430-00000-00-558100-	TAXES WRITTEN OFF	E	49,249.00	0.00	49,249.00	23,624.23	0.00	25,624.77	48.00
	Total 1430 TAX RELATED		49,249.00	0.00	49,249.00	23,624.23	0.00	25,624.77	48.00
100-10-14-1450-00000-00-526200-	BANKING SERVICES	E	5,000.00	0.00	5,000.00	8,839.50	0.00	(3,839.50)	176.80
100-10-14-1450-00000-00-526201-	INVESTMENT ADVISER FEE	E	40,000.00	0.00	40,000.00	38,280.97	569.14	1,149.89	97.10
	Total 1450 INVESTMENTS		45,000.00	0.00	45,000.00	47,120.47	569.14	(2,689.61)	106.00
100-60-14-1460-00000-00-522600-	STORM WATER	E	264.00	0.00	264.00	151.36	0.00	112.64	57.30
100-60-14-1460-00000-00-524100-	GROUND MAINTENANCE AND REPAIR	E	1,200.00	0.00	1,200.00	1,345.00	0.00	(145.00)	112.10
100-60-14-1460-00000-00-528000-	FUTURE YEAR EXPENDITURE	E	12,203.87	(2,387.20)	9,816.67	0.00	0.00	9,816.67	0.00
100-60-14-1460-00000-00-531250-	BROWNFIELD RESERVE	E	0.00	0.00	0.00	79,509.00	0.00	(79,509.00)	100.00
100-60-14-1460-00000-00-532600-	ADVERTISING	E	0.00	0.00	0.00	500.86	0.00	(500.86)	100.00
	Total 1460 MONARCH PROPERTY SITE		13,667.87	(2,387.20)	11,280.67	81,506.22	0.00	(70,225.55)	722.50
	Total 14 TREASURER		131,141.87	(2,387.20)	128,754.67	168,779.65	6,776.15	(46,801.13)	100.10
	Revenue Total		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expense Total		435,284.87	2,207.35	437,492.22	431,109.95	6,776.15	(393.88)	100.10
	Grand Total		435,284.87	2,207.35	437,492.22	431,109.95	6,776.15	(393.88)	100.10
	Current deficit		46,801.13		79,509.00	Brownfield reserve not budgeted for			
	Estimated December payroll		23,848.21						
	Estimated November/December bank fees		1,767.90						
	Estimated November/December advisor fees		7,656.19						
	Estimated property tax bill printing		1,200.00						
	Subtotal		81,273.43		79,509.00				
	All other expenditures		8,726.57		10,491.00	All other expenditures			
	Total		90,000.00		90,000.00				
	One sided TEMPORARY budget amendment		Increase						
	100-10-14-1410-00000-00-599999		90,000.00						

**COUNTY OF DODGE
YEAR-TO-DATE BUDGET REPORT**

Expenditures only

FOR 2021 13

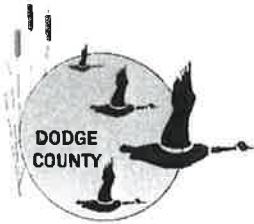
	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 GENERAL FUND							
01 COUNTY BOARD	501,670	-3,980	497,690	370,759.30	9,502.50	117,428.50	76.4%
10 COUNTY ADMINISTRATOR	189,960	4,032	193,992	169,695.17	.00	24,296.78	87.5%
11 CORPORATION COUNSEL	739,287	1,666	740,953	625,063.90	.00	115,889.48	84.4%
12 COUNTY CLERK	356,565	18,283	374,848	340,448.93	.00	34,399.49	90.8%
13 FINANCE	647,734	5,492	653,226	514,710.68	11,429.59	127,085.75	80.5%
14 TREASURER	435,285	92,207	527,492	437,886.10	.00	89,606.12	83.0%
15 INFORMATION TECHNOLOGY	2,505,296	13,648	2,518,944	2,193,615.38	21,197.86	304,130.79	87.9%
16 HUMAN RESOURCES	654,955	2,230	657,185	531,953.39	50,662.98	74,568.85	88.7%
17 REGISTER OF DEEDS	398,525	2,342	400,867	344,213.04	.00	56,654.11	85.9%
18 LIBRARY	984,289	1,390	985,679	983,996.06	.00	1,683.00	99.8%
20 SHERIFFS OFFICE	22,820,130	279,131	23,099,261	20,158,764.47	525,187.96	2,415,308.53	89.5%
25 MEDICAL EXAMINER	533,845	4,742	538,587	439,670.57	19.99	98,896.34	81.6%
28 EMERGENCY MANAGEMENT	1,031,296	107	1,031,403	661,360.11	17,430.35	352,612.70	65.8%
70 COURT SYSTEM	1,529,521	29,626	1,559,147	1,407,433.06	.00	151,714.19	90.3%
71 DISTRICT ATTORNEY	1,053,399	15,693	1,069,092	937,469.91	5,200.00	126,421.79	88.2%
72 CLERK OF COURTS	1,511,770	4,931	1,516,701	1,316,754.25	.00	199,946.93	86.8%
80 PHYSICAL FACILITIES	4,438,505	966,082	5,404,587	4,260,549.25	18,596.25	1,125,441.47	79.2%
81 LAND WATER CONSERVATION	758,677	32,734	791,411	576,643.66	80,822.42	133,945.17	83.1%
82 LAND RESOURCES PARKS	3,159,018	252,690	3,411,708	2,034,584.05	15,428.38	1,361,695.21	60.1%
88 UW MADISON EXTENSION	554,220	7,733	561,953	301,982.11	95,066.00	164,905.01	70.7%
93 CHILD SUPPORT	990,134	8,781	998,915	863,361.12	11,452.27	124,101.17	87.6%
94 VETERANS SERVICES	184,419	1,192	185,611	150,712.07	.00	34,899.10	81.2%
98 SALES TAX	0	7,648,264	7,648,264	6,793,052.55	.00	855,211.60	88.8%
99 GENERAL REVENUES	1,655,740	831,740	2,487,480	1,921,687.78	.00	565,792.17	77.3%
TOTAL GENERAL FUND	47,634,240	10,220,758	57,854,998	48,336,366.91	861,996.55	8,656,634.25	85.0%
200 HUMAN SERVICES AND HEALTH FUND							
96 PUBLIC HEALTH	1,016,824	407,984	1,424,808	1,334,127.66	.00	90,680.58	93.6%
97 HUMAN SERVICES	27,143,382	2,567,146	29,710,528	26,681,279.65	2,481,156.14	548,092.65	98.2%
TOTAL HUMAN SERVICES AND HEALTH FUND	28,160,206	2,975,131	31,135,337	28,015,407.31	2,481,156.14	638,773.23	97.9%
300 DEBT SERVICE FUND							

**COUNTY OF DODGE
YEAR-TO-DATE BUDGET REPORT**

Expenditures only

FOR 2021 13								
760	DENTAL INSURANCE	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
42	DENTAL INSURANCE	670,999	75,000	745,999	693,421.93	.00	52,577.07	93.0%
	TOTAL DENTAL INSURANCE	670,999	75,000	745,999	693,421.93	.00	52,577.07	93.0%
GRAND TOTAL		148,576,587	20,185,671	168,762,258	131,774,393.27	4,312,860.73	32,675,003.68	80.6%

** END OF REPORT - Generated by Ehlinger, David **



Dodge County Wisconsin

Dodge County Capital Assets Policies and Procedures

Policy No.
Page

FIN 2.00
1 of 8

Capital Assets

POLICY NUMBER: FIN 2.00

Version #1

Created: August 2018

APPROVED BY

APPROVAL DATE

EFFECTIVE DATE

Finance Committee

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Dodge County Financial Policies and Procedures	Capital Assets	Policy No. FIN 2.00 Page: 3 of 8
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1.0 Purpose

The purpose of this policy and the following procedures is to provide standardization and internal controls for Dodge County Capital Assets.

2.0 Objectives

The objective is to maintain a uniform Capital Asset policy, unless specifically specified by State or Federal Regulations (Highway and Clearview).

3.0 Definition of a Capital Asset

A Capital Asset is any tangible asset purchased for use in the day-to day operation of the County from which an economic benefit will be derived over a period greater than one year and has a value of \$5,000 or more. Capital Assets include items of property and equipment such as buildings, office furniture, fixtures, computers and other related technology equipment.

All Capital Assets individual items \$5,000 or more will be captured as a capital asset and depreciated.

Bulk purchases of similar items that have an individual value of \$5,000 or more are captured as a capital asset. For example, the county purchases 2 boilers at \$2,500 each. The total purchase was \$5,000, however the individual price is \$2,500 so it will not be captured as a capital asset. If each boiler was \$5,000, it would be captured as a capital asset.

At the time the capital asset is acquired, its cost is capitalized and subsequently depreciated utilizing the straight-line method over the asset's estimated useful life. Capital assets with a value of less than \$5,000 will be expensed in the period acquired, but also tracked in the capital asset module. It is the department's responsibility to notify Finance by tagging the asset on the purchase requisition as a capital asset. If the department would like to track anything under \$5,000, it is also the department's responsibility to notify Finance by tagging the asset on the purchase requisition as a capital asset.

4.0 Types of Capital Assets

4.1 Movable equipment, such as furniture

These items are not permanently affixed to a part of the building. Examples include chairs, desks, filing cabinets, bookcases, etc. Some moveable equipment consists of more than one component. For example, a computer, keyboard etc. The assembled components may be considered one time and recorded as a single capital asset.

4.2 Fixed Equipment

Dodge County Financial Policies and Procedures	Capital Assets	Policy No. FIN 2.00 Page: 4 of 8
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These items are permanently affixed to a building but is separate from the building itself. Examples are light fixtures, water fountains, etc.

4.3 Buildings and their components

Buildings are roofed structures used for permanent shelter of persons, furniture and equipment. Examples of building components are plumbing, electrical system, elevators, and HVAC systems.

4.4 Building Improvements, including department renovations

Major improvement projects that will extend the useful life of the asset, increase the efficiency, or add new capabilities will be capitalized. An example of this would be adding a new roof. All costs including parts and labor will be included in the total cost of the project.

Parts and labor utilized to perform minor repairs on an existing asset of the County are considered period costs and expensed in the period incurred. This type of work is considered routine maintenance. Examples of this type of maintenance would be painting an office, replacing a faucet on a sink, or replacing carpet in an office.

4.5 Land (not depreciated)

Land is defined as the solid part of the earth's surface whether improved or unimproved. Land does not get depreciated over time. The acquired value is recorded for the cost of the land. Demolition costs are considered land costs.

4.6 Land Improvements

Land improvements are modifications to outside areas. Examples include, installing sidewalks, parking lots, fences, and yard lighting.

4.7 Infrastructure

Infrastructure is defined as an underlying base or foundation. For example, sewer lines, fiber optic, and steam lines.

4.8 Software

Computer software includes all programs designed to cause a computer to perform a desired function. It includes the database or similar items that are in the public domain. If the software can be purchased "off the shelf", it may be expensed in the year purchased.

4.9 Computer Hardware, peripheral equipment and electronics

Computer hardware includes all parts designed in order for the computer to function as intended. It includes but is not limited to hard drives, monitors, key boards, printers and scanners. Other electronics include backup peripherals, cameras, cellular phones, etc.

5.0 Purchasing a Capital Asset

Purchasing a capital asset is done in the same manner as any other purchase of goods if it has been approved through the capital budget process. The department prepares a Purchase Requisition, acquires the appropriate approvals.

See the Procurement Policy for further clarification.

The following general ledger object codes are to be used for purchasing all Capital Assets:

581000 CAP LAND
582000 CAP INFRASTRUCTURE
583000 CAP LAND IMPROVEMENT
584000 CAP BUILDING
585000 CAP BUILDING IMPROVEMENT
586000 CAP MACH & EQUIPMENT
586001 CAP SHOP EQUIPMENT
587000 CAP AUTOMOTIVE
588000 CAP PROJECTS
588600 CAP SOFTWARE
588700 CAP FUTURE DEVELOPMENT

****Technology purchases (including related items and supplies) must be ordered and/or approved by the Information Technology Department. All purchases through and approved by the department head and IT are tagged for inventory purposes without regard to price, however Finance needs to be notified of any purchases of items with an individual item price over \$5,000. ****

Note: New Construction and Capital Improvement Projects are addressed in Section II of this Policy.

6.0 Tagging of Capital Assets

Currently, there is no central Receiving Department for goods. Therefore, the department ordering the goods will be the responsible party to receive the items ordered and ensure that what was ordered was received in good condition and correct. Generally, all orders are received with a packing slip. This packing slip will be compared against the items received. Proper receipt of goods will be acknowledged by receiving the item in Munis and attaching the packing slip to the system generated purchase order in TCM. The proper object coding of the asset will allow the Munis system to process the item(s) to the capital asset module, whereby, depreciation is calculated. It is the department's responsibility to tag all assets and update the record in Munis

****Technology purchases (including related items and supplies) must be ordered and/or approved by the Information Technology.

All purchases through and approved by IT are tagged for inventory purposes without regard to price and notify Finance of the tag number for anything over \$5,000.****

IT is responsible for preparing an inventory of items at least every other year, if not annually.

7.0 Movement of Assets

Often it is necessary for departments to move fixed assets from one location to another. Departments are responsible to notify Finance if a capital asset will be moved. Movement of the asset will be completed after obtaining proper authorization by the requesting and receiving departments. All computer equipment shall be moved only with the consent of IT.

8.0 Disposal of Capital Assets

A department may have fixed assets that are no longer required due to:

- a. Excess of useful life
- b. Lack of need
- c. obsolescence
- d. wear, damage, deterioration
- e. excess cost of maintenance

In all of the above, the asset is considered to be surplus property to the department. The Department must ascertain the status of the asset. The Physical Facilities Department needs to be notified of all items are being disposed of for any reason. Metal assets, such as bookshelves, metal desks etc. are recycled to a scrap iron company coordinated by the

Facilities Department. Finally, some assets can be recycled or disassembled for parts or components for further use at the discretion of the Facilities Director.

The Physical Facilities Department will notify the Finance Department of the disposal for the appropriate change in the Fixed Asset System. Any residual value will be expensed in the period the item is being disposed and charged against the department's budget. It is the department's responsibility to make arrangements with the Physical Facilities Department to pick up and dispose of the assets. Note: Disposal of computers and all technology related equipment is to be in accordance with IT policies.

9.0 New Construction and Capital Projects

In addition to new construction, major improvement projects that will extend the useful life of the asset, increase the efficiency, or add new capabilities, such as a new roof will be capitalized. All costs including parts and labor will be included in the total cost of the project.

9.1 Placing Project into Service

Notification by the Department will be sent to the Finance Department upon completion of the capital improvement project or new construction project. The project will then be added to the Fixed Asset System and depreciation will be calculated.

10.0 Valuation of Asset

10.1 Purchased Assets

The value of the asset is determined by including the purchase price of the item, transportation costs, installation costs, and any other direct expenses incurred by the County in obtaining the asset. Subsequent items purchased, which fall under the \$5,000 threshold are expensed immediately and not capitalized.

10.2 Donated Assets

The value recorded by the County for a donated asset is market value on the date the gift was acquired. To determine the market value of the asset, the Department may use the appraisal price or the selling price. If there are any questions regarding the valuation, the Department should contact the Finance Department for assistance.

10.3 Leased Assets

The lessee records a capital lease as an asset and a corresponding liability. The initial recording value of the leased asset is fair value or present value of the minimum lease payments, excluding any executory costs such as interest.

10.4 New Construction

When the County constructs a depreciable asset for its own use, all direct costs are included in the total cost of the asset. This includes items such as architectural, engineering, legal, consulting, project management from outside sources, etc. Fixed overhead costs are not included unless they are increased by the construction of the asset. If there are any questions regarding what should be included in the cost of the new construction, contact the Finance Department for assistance.

**DODGE COUNTY, WISCONSIN
COUNTY INVESTMENTS**

OCTOBER 2021

INVESTMENT TYPE	BALANCE BEFORE		AVG. YIELD RATE	AMOUNT		AVG YIELD RATE	BALANCE AFTER	
	INVESTING	% INVESTED		INVESTING	SOLD		INVESTING	% INVESTED
STATE INVEST. POOL RAILROAD	\$494,781.45	0.8%	0.050%	\$21.99	\$0.00	0.050%	\$494,783.44	0.7%
STATE INVEST. POOL GENERAL	\$18,207,501.63	23.0%	0.050%	\$3,523,702.92	\$6,100,000.00	0.050%	\$15,631,204.55	21.0%
STATE INVEST. POOL AMERICAN RESCUE FUNDS	\$0.00	0.0%	0.050%	\$0.00	\$0.00	0.050%	\$0.00	0.0%
EHLERS -GENERAL FUNDS	\$5,083,121.55	6.4%	0.670%	\$14,858.82	\$622,859.97	0.670%	\$4,475,120.40	6.0%
EHLERS HWY BOND	\$7,238,908.20	9.1%	0.670%	\$48.04	\$3,070,920.18	0.670%	\$4,168,036.06	5.8%
MISC TREAS INVESTED	\$15,728,650.08	19.9%	0.932%	\$1,874,534.05	\$146,802.05	0.932%	\$17,256,382.08	23.2%
LANDMARK CREDIT UNION GEN FUND INVESTMENTS	\$1,911,907.89	2.4%	0.000%	\$13,473.81	\$26,875.00	0.000%	\$1,898,506.70	2.6%
WELLS FARGO INVESTMENTS	\$375,908.14	0.5%	0.805%	\$0.00	\$492.30	0.805%	\$375,415.84	0.5%
FIXED INCOME CUSTODY (DANA)	\$18,020,072.19	22.8%	1.810%	\$48,423.47	\$149,463.79	1.810%	\$17,919,031.87	24.1%
DANA AMERICAN RESCUE FUNDS	\$8,394,959.66	10.6%	1.120%	\$87,625.60	\$0.00		\$8,482,585.26	11.4%
INFORMATION TECHNOLOGY - INTERNAL BORROWING <i>*Principal JE on 1/15/21</i>	\$428,334.00	0.5%	1.900%	\$0.00	\$0.00	1.900%	\$428,334.00	0.6%
PIPE PROJECT - INTERNAL BORROWING <i>*Principal JE on 2/1/21</i>	\$540,000.00	0.7%	1.600%	\$0.00	\$0.00	1.600%	\$540,000.00	0.7%
REESEVILLE HIGHWAY SHOP - INTERNAL BORROWING <i>*Interest JE on 2/1/21 & Principal JE on 8/1/21</i>	\$2,728,308.17	3.4%	1.900%	\$0.00	\$0.00	1.900%	\$2,728,308.17	3.7%
	\$79,152,432.96	100.0%		\$5,382,888.70	\$10,117,413.29		\$74,397,708.37	100.0%

	2020	2021
Slate Pool/EWCRC/ARF	0.100%	0.050%
Fixed Income (DANA)	3.050%	1.810%
Misc Treas Invested	1.211%	0.932%
Wells Fargo Investments	1.460%	0.805%
Ehlers-General Funds	1.597%	0.670%
Information Tech-Internal	1.900%	1.900%
Pipe Project-Internal	1.600%	1.600%
Reeseville Hwy Shop-Internal	0.00%	1.900%

INVESTED BY:

Patti K. Hilker
PATTI K. HILKER, DODGE COUNTY TREASURER

DATE

11-17-21

INVESTMENTS AUTHORIZED BY:

DATE

DAVID FROHLING
FINANCE COMM. CHAIRMAN

**COUNTY OF DODGE
YEAR-TO-DATE BUDGET REPORT**

FOR 2021 11		ORIGINAL APPROP	TRNFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
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13 FINANCE

1310 FINANCE

11000100	411100	PROPERTY TAX RE	-645,814	0	-645,814	-591,996.13	.00	-53,817.87	91.7%*
11000100	412220	SALES TAX RETAI	-120	0	-120	.00	.00	-120.00	.0%*
11000100	461910	WAGE GARNISH FE	-750	0	-750	-849.00	.00	99.00	113.2%
11000100	473100	INTERGOVERNMENT	-1,000	1,000	0	.00	.00	.00	.0%*
11000100	473310	CHARGES TO LOCA	0	-1,000	-1,000	.00	.00	-1,000.00	.0%*
11000100	489000	MISC REVENUE	-50	50	0	-8.08	.00	8.08	100.0%
11000100	489010	REBATES	0	-50	-50	-94.69	.00	44.69	189.4%
11000100	491100	INTRAFUND WAGE	0	-5,492	-5,492	-5,492.02	.00	.00	100.0%
11000100	511000	PRODUCTIVE PAY	414,408	4,264	418,672	303,080.79	.00	115,591.21	72.4%
11000100	512000	NON PRODUCTIVE	0	0	0	32,970.78	.00	-32,970.78	100.0%*
11000100	513000	FICA TAXES	31,729	652	32,381	24,649.06	.00	7,732.33	76.1%
11000100	513100	WRS CHARGES	27,974	576	28,550	22,752.11	.00	5,797.52	79.7%
11000100	513200	HEALTH INSURANC	85,080	0	85,080	66,378.84	.00	18,701.16	78.0%
11000100	513201	HSA CONTRIBUTIO	12,000	0	12,000	8,525.00	.00	3,475.00	71.0%
11000100	513300	LIFE INSURANCE	196	0	196	202.46	.00	-6.46	103.3%*
11000100	513400	WORKERS COMPENS	248	0	248	541.20	.00	-293.20	218.2%*
11000100	513500	DENTAL INSURANC	5,958	0	5,958	4,631.35	.00	1,326.65	77.7%
11000100	516000	DRUG ALCOHOL TE	0	0	0	98.00	.00	-98.00	100.0%*
11000100	522400	PHONE	350	0	350	330.48	.00	19.52	94.4%
11000100	524300	COMPUTER MAINT	8,000	0	8,000	4,144.88	.00	3,855.12	51.8%
11000100	526300	POSTAGE PARCEL	3,400	0	3,400	2,284.69	.00	1,115.31	67.2%
11000100	526400	PRINTING AND DU	175	0	175	191.00	.00	-16.00	109.1%*
11000100	526600	PURCHASED SERVI	125	0	125	51.44	.00	73.56	41.2%
11000100	531000	OFFICE SUPPLIES	3,000	0	3,000	2,298.55	.00	701.45	76.6%
11000100	531100	COMPUTER EQUIPM	0	0	0	3,295.43	.00	-3,295.43	100.0%*
11000100	532200	MEMBERSHIP DUES	2,500	0	2,500	2,354.00	.00	146.00	94.2%
11000100	532300	CONFERENCE REGI	2,100	0	2,100	1,705.00	.00	395.00	81.2%
11000100	532400	EDUCATION AND T	200	0	200	4,440.00	.00	-4,240.00	2220.0%*
11000100	532700	NEWSPAPERS PERI	2,800	0	2,800	1,200.00	.00	1,600.00	42.9%
11000100	532800	LICENSE & CERTI	10	0	10	.00	.00	10.00	.0%
11000100	533000	MILEAGE	900	0	900	.00	.00	900.00	.0%
11000100	533200	COMMERCIAL TRAV	1,200	0	1,200	.00	.00	1,200.00	.0%
11000100	533300	MEALS	340	0	340	.00	.00	340.00	.0%
11000100	533400	LODGING	2,300	0	2,300	.00	.00	2,300.00	.0%
11000100	534140	OPERATING SUPPL	0	0	0	.00	.00	-722.06	100.0%*
11000100	549999	INDIRECT COST A	12,538	0	12,538	11,493.13	.00	1,044.87	91.7%
11000100	551110	EMPLOYEE BOND P	0	0	0	38.00	.00	-38.00	100.0%*

**COUNTY OF DODGE
YEAR-TO-DATE BUDGET REPORT**

FOR 2021 11

	ORIGINAL APPROP	TRNFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
11000100 551150 GENERAL LIABILI	736	0	736	416.00	.00	320.00	56.5%
11000100 586000 CAP MACHINERY &	0	0	0	.00	8,835.93	-8,835.93	100.0%*
TOTAL FINANCE	-29,467	0	-29,467	-100,367.73	9,557.99	61,342.74	308.2%
1320 OUTSIDE SERVICES							
11000110 521420 FINANCIAL AUDIT	21,040	0	21,040	19,168.40	1,871.60	.00	100.0%
11000110 521450 PROFESSIONAL SE	6,420	0	6,420	11,030.00	.00	-4,610.00	171.8%*
11000110 549999 INDIRECT COST A	2,007	0	2,007	1,839.75	.00	167.25	91.7%
TOTAL OUTSIDE SERVICES	29,467	0	29,467	32,038.15	1,871.60	-4,442.75	115.1%
TOTAL FINANCE	0	0	0	-68,329.58	11,429.59	56,899.99	100.0%
TOTAL REVENUES	-647,734	-5,492	-653,226	-598,439.92	.00	-54,786.10	
TOTAL EXPENSES	647,734	5,492	653,226	530,110.34	11,429.59	111,686.09	
GRAND TOTAL	0	0	0	-68,329.58	11,429.59	56,899.99	100.0%

** END OF REPORT - Generated by Ehlinger, David **

**COUNTY OF DODGE
YEAR-TO-DATE BUDGET REPORT**

			ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
FOR 2021 11									
98 SALES TAX									
9810 SALES TAX									
10109020	412210	COUNTY SALES AN	0	-6,800,000	-6,800,000	-7,496,767.28	.00	696,767.28	110.2%
10109020	496000	FUND BALANCE AP	0	-522,796	-522,796	.00	.00	-522,796.15	.0%*
10109020	496100	FUND BAL TAX LE	0	-325,468	-325,468	.00	.00	-325,468.00	.0%*
10109020	591201	INTRAFUND PAVIN	0	508,476	508,476	440,363.60	.00	68,112.40	86.6%
10109020	591207	INTRAFUND SIMUL	0	242,900	242,900	.00	.00	242,900.00	.0%
10109020	591208	INTRAFUND RADIO	0	435,000	435,000	242,058.45	.00	192,941.55	55.6%
10109020	591209	INTRAFUND NEXTG	0	73,169	73,169	73,169.00	.00	.00	100.0%
10109020	591210	INTRAFUND ETHER	0	15,000	15,000	15,000.00	.00	.00	100.0%
10109020	591213	INTRAFUND ADMIN	0	250,000	250,000	217,445.16	.00	32,554.84	87.0%
10109020	591214	INTRAFUND SECUR	0	14,320	14,320	14,320.15	.00	.00	100.0%
10109020	591310	INT BORROW DETE	0	540,000	540,000	540,000.00	.00	.00	100.0%
10109020	591320	INT BORROW INFO	0	428,333	428,333	428,333.00	.00	.00	100.0%
10109020	591330	INT BORROW REES	0	693,664	693,664	682,077.04	.00	11,586.96	98.3%
10109020	593200	TRANS OUT HWY R	0	2,097,402	2,097,402	1,922,618.50	.00	174,783.50	91.7%
10109020	593240	TRANS OUT CLV P	0	2,052,500	2,052,500	1,881,458.37	.00	171,041.63	91.7%
10109020	593250	TRANS OUT HWY P	0	297,500	297,500	272,708.37	.00	24,791.63	91.7%
TOTAL SALES TAX			0	0	0	-767,215.64	.00	767,215.64	100.0%
TOTAL SALES TAX			0	0	0	-767,215.64	.00	767,215.64	100.0%
TOTAL REVENUES			0	-7,648,264	-7,648,264	-7,496,767.28	.00	-151,496.87	
TOTAL EXPENSES			0	7,648,264	7,648,264	6,729,551.64	.00	918,712.51	
GRAND TOTAL			0	0	0	-767,215.64	.00	767,215.64	100.0%

** END OF REPORT - Generated by Ehlinger, David **

Revenue = 11 months
 Paving project - waiting for invoices
 simulcast - will have to accrue expenditures. Last projection is that equipment will be installed in January 2022.
 Dispatch radio project - Last indication is that project will not be completed in 2021. Anticipate requesting budget carryforward.

**COUNTY OF DODGE
YEAR-TO-DATE BUDGET REPORT**

FOR 2021 11

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
99 GENERAL REVENUES							
9910 GENERAL REVENUES							
10109010 411100	PROPERTY TAX RE	15,072,601	0	15,072,601	13,816,550.88	.00	1,256,050.12 91.7%
10109010 411600	TID DISSOLUTION	0	0	0	-117,344.22	.00	117,344.22 100.0%
10109010 434100	STATE SHARED RE	-2,378,706	0	-2,378,706	-2,378,706.21	.00	.21 100.0%
10109010 434110	UTILITY SHARED	-465,124	0	-465,124	-476,003.54	.00	10,879.54 102.3%
10109010 434300	EXEMPT COMPUTER	-89,240	0	-89,240	-89,239.85	.00	-.15 100.0%*
10109010 434301	PERSONAL PROPER	-335,061	0	-335,061	-335,061.48	.00	.48 100.0%
10109010 434310	FALLEN PROTECTI	112	0	112	112.00	.00	.00 100.0%
10109010 469000	VENDING COMMISS	-200	0	-200	.00	.00	-200.00 .0%*
10109010 474999	INDIRECT COST R	-9,697,204	0	-9,697,204	-8,889,103.63	.00	-808,100.37 91.7%*
10109010 481100	INTEREST INCOME	0	0	0	-14.20	.00	14.20 100.0%
10109010 489000	MISC REVENUE	0	0	0	-151,589.93	.00	151,589.93 100.0%
10109010 489010	REBATES	0	0	0	-103.95	.00	103.95 100.0%
10109010 493000	TRANSFER IN	0	-1,150,000	-1,150,000	-1,150,000.00	.00	.00 100.0%
10109010 496000	FUND BALANCE AP	0	-516,374	-516,374	.00	.00	-516,373.69 .0%*
10109010 496100	FUND BAL TAX LE	-843,404	0	-843,404	.00	.00	-843,404.00 .0%*
10109010 496200	FUND BALANCE RE	-971,922	-266,557	-1,238,479	.00	.00	-1,238,479.06 .0%*
10109010 497200	NET POS APPLIED	0	1,150,000	1,150,000	.00	.00	1,150,000.00 .0%
10109010 514001	WAGE CONTRACT S	25,000	-25,000	0	.00	.00	.00 .0%*
10109010 514002	CLASS COMP GENE	112,749	-124,932	-12,183	.00	.00	-12,183.01 .0%*
10109010 514003	CLASS COMP HUMA	118,839	-118,839	0	.00	.00	.00 .0%
10109010 514004	CLASS COMP HIGH	23,700	-23,700	0	.00	.00	.00 .0%
10109010 591000	INTRAFUND TRANS	989,857	619,698	1,609,555	1,210,379.71	.00	399,175.00 75.2%
10109010 591100	INTRAFUND WAGE	0	149,932	149,932	149,932.01	.00	.00 100.0%
10109010 593000	TRANSFER OUT	0	305,772	305,772	305,772.04	.00	.00 100.0%
TOTAL GENERAL REVENUES		1,561,997	0	1,561,997	1,895,579.63	.00	-333,582.63 121.4%
HVAC project in Courthouse/Jail is in progress.							
9920 INTERNAL BORROWINGS							
10109030 491310	INT BORROW DETE	-540,000	0	-540,000	-540,000.00	.00	.00 100.0%
10109030 491320	INT BORROW INFO	-428,333	0	-428,333	-428,333.00	.00	.00 100.0%
10109030 491330	INT BORROW REES	-693,664	0	-693,664	-682,077.04	.00	-11,586.96 98.3%*
TOTAL INTERNAL BORROWINGS		-1,661,997	0	-1,661,997	-1,650,410.04	.00	-11,586.96 99.3%
9930 CONTINGENCY FUND							
10109040 539999	CONTINGENCY FUN	100,000	0	100,000	.00	.00	100,000.00 .0%

**COUNTY OF DODGE
YEAR-TO-DATE BUDGET REPORT**

FOR 2021 11			ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
TOTAL CONTINGENCY FUND			100,000	0	100,000	.00	.00	100,000.00	.0%
9940 JAIL ASSESSMENT FUND									
10209010	452200	JAIL ASSESSMENT	-95,000	0	-95,000	-83,954.53	.00	-11,045.47	88.4%*
10209010	491000	INTRAFUND TRANS	-35,137	-79,267	-114,404	-114,404.20	.00	.00	100.0%
10209010	521100	MEDICAL AND DEN	50,000	0	50,000	50,000.00	.00	.00	100.0%
10209010	524000	BUILD EQUIP MAI	9,200	0	9,200	7,576.33	.00	1,623.67	82.4%
10209010	528000	FUTURE YEAR EXP	30,911	79,267	110,178	.00	.00	110,178.20	.0%
10209010	534140	OPERATING SUPPL	15,026	0	15,026	.00	.00	15,026.00	.0%
10209010	534170	BUILDING AND EQ	0	0	0	45,960.00	.00	-45,960.00	100.0%*
10209010	538000	OTHER MISC EXPE	25,000	0	25,000	.00	.00	25,000.00	.0%
10209010	586000	CAP MACH & EQUI	0	0	0	61,587.49	.00	-61,587.49	100.0%*
TOTAL JAIL ASSESSMENT FUND			0	0	0	-33,234.91	.00	33,234.91	100.0%
9950 CLEARVIEW AMENITIES									
10409010	491000	INTRAFUND TRANS	-30,458	30,458	0	.00	.00	.00	.0%
10409010	528000	FUTURE YEAR EXP	30,458	-30,458	0	.00	.00	.00	.0%
TOTAL CLEARVIEW AMENITIES			0	0	0	.00	.00	.00	.0%
9960 RETIREMENT PAYOUTS									
10109050	491000	INTRAFUND TRANS	-125,000	0	-125,000	-125,000.00	.00	.00	100.0%
10109050	512000	NON PRODUCTIVE	125,000	-128,877	-3,877	.00	.00	-3,876.72	.0%*
10109050	591400	INTRAFUND RETIR	0	128,877	128,877	150,560.52	.00	-21,683.80	116.8%*
TOTAL RETIREMENT PAYOUTS			0	0	0	25,560.52	.00	-25,560.52	100.0%
9970 AMERICAN RESCUE PLAN									
10109060	481100	INTEREST INCOME	0	0	0	-27,431.84	.00	27,431.84	100.0%
10109060	481106	MKT ADJ-DANA	0	0	0	57,428.87	.00	-57,428.87	100.0%*

Anticipate additional pending retirement payouts

**COUNTY OF DODGE
YEAR-TO-DATE BUDGET REPORT**

FOR 2021 11

	ORIGINAL APPROP	TRANFRS/ ADJUSTMS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
10109060 481200 INVESTMENT PREM	0	0	0	7,047.17	.00	-7,047.17	100.0%*
10109060 526201 INVESTMENT ADVI	0	0	0	4,603.48	.00	-4,603.48	100.0%*
TOTAL AMERICAN RESCUE PLAN	0	0	0	41,647.68	.00	-41,647.68	100.0%
TOTAL GENERAL REVENUES	0	0	0	279,142.88	.00	-279,142.88	100.0%
TOTAL REVENUES	-1,655,740	-831,740	-2,487,480	-1,707,228.70	.00	-780,251.25	
TOTAL EXPENSES	1,655,740	831,740	2,487,480	1,986,371.58	.00	501,108.37	
GRAND TOTAL	0	0	0	279,142.88	.00	-279,142.88	100.0%

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**COUNTY OF DODGE
YEAR-TO-DATE BUDGET REPORT**

FOR 2021 13							
	ORIGINAL APPROP	TRANFRS/ ADJUSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
300 DEBT SERVICE FUND							
13000010 411100 PROPERTY TAX RE	-974,783	0	-974,783	-974,783.00	.00	.00	100.0%
13000010 481100 INTEREST INCOME	0	0	0	-29,235.04	.00	29,235.04	100.0%
13000010 481104 MKT ADJ-EHLERS	0	0	0	12,004.55	.00	-12,004.55	100.0%*
13000010 481200 INVESTMENT PREM	0	0	0	18,022.66	.00	-18,022.66	100.0%*
13000010 490000 BOND/NOTE PROCE	-150,000	0	-150,000	-75,835.00	.00	-74,165.00	50.6%*
13000010 490100 BOND PREMIUM	0	0	0	-525,825.27	.00	525,825.27	100.0%
13000010 526201 INVESTMENT ADVI	0	0	0	3,197.75	.00	-3,197.75	100.0%*
13000010 561000 DEBT PRINCIPAL	840,000	0	840,000	.00	.00	840,000.00	.0%
13000010 562000 INTEREST EXPENS	134,783	0	134,783	163,409.17	.00	-28,626.17	121.2%*
13000010 562351 RATING AGENCY F	50,000	0	50,000	18,000.00	.00	32,000.00	36.0%
13000010 562352 DEBT FINANCIAL	50,000	0	50,000	42,300.00	.00	7,700.00	84.6%
13000010 562353 DEBT LEGAL FEES	50,000	0	50,000	15,535.00	.00	34,465.00	31.1%
13000010 562355 CONTINUING DISC	0	0	0	933.34	.00	-933.34	100.0%*
TOTAL DEBT SERVICE FUND	0	0	0	-1,332,275.84	.00	1,332,275.84	100.0%
TOTAL REVENUES	-1,124,783	0	-1,124,783	-1,575,651.10	.00	450,868.10	
TOTAL EXPENSES	1,124,783	0	1,124,783	243,375.26	.00	881,407.74	
GRAND TOTAL	0	0	0	-1,332,275.84	.00	1,332,275.84	100.0%

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The fund balance, including bond premiums received, are required to be kept within the Debt Service Fund. The 2022 adopted budget authorized usage of the fund balance for scheduled principal and interest payments.

**COUNTY OF DODGE
YEAR-TO-DATE BUDGET REPORT**

FOR 2021 11

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
400 CAPITAL PROJECTS							
5021 CTH 2021							
40303020 411100 PROPERTY TAX RE	0	-3,505,647	-3,505,647	-3,213,509.89	.00	-292,137.22	91.7%*
40303020 481100 INTEREST INCOME	0	0	0	-3,375.00	.00	3,375.00	100.0%
40303020 490000 BOND/NOTE PROCE	-9,000,000	0	-9,000,000	-8,999,165.00	.00	-835.00	100.0%*
40303020 493200 SLS TAX TRANSFE	0	-2,097,402	-2,097,402	-1,922,618.50	.00	-174,783.50	91.7%*
40303020 582000 CAP INFRASTRUCT	0	5,603,049	5,603,049	172,011.99	.00	5,431,037.12	3.1%
40303020 582001 COUNTY AC	528,000	0	528,000	405,397.80	.00	122,602.20	76.8%
40303020 582002 COUNTY BB	3,003,000	0	3,003,000	3,179,036.97	.00	-176,036.97	105.9%*
40303020 582003 COUNTY CP	230,000	0	230,000	181,809.55	.00	48,190.45	79.0%
40303020 582004 COUNTY EM	1,120,000	0	1,120,000	1,042,683.18	.00	77,316.82	93.1%
40303020 582005 COUNTY I	1,386,000	0	1,386,000	2,007,499.30	.00	-621,499.30	144.8%*
40303020 582006 COUNTY S	1,116,000	0	1,116,000	1,197,166.28	.00	-81,166.28	107.3%*
40303020 582007 COUNTY TW	1,617,000	0	1,617,000	2,355,942.23	.00	-738,942.23	145.7%*
40303020 582008 COUNTY M	0	0	0	2,955,453.86	.00	-2,955,453.86	100.0%*
40303020 582009 COUNTY V	0	0	0	20,788.05	.00	-20,788.05	100.0%*
40303020 582010 COUNTY E	0	0	0	1,693.41	.00	-1,693.41	100.0%*
40303020 582014 COUNTY J	0	0	0	27,183.75	.00	-27,183.75	100.0%*
40303020 582015 COUNTY N	0	0	0	1,356.85	.00	-1,356.85	100.0%*
TOTAL CTH 2021	0	0	0	-590,645.17	.00	590,645.17	100.0%
TOTAL CAPITAL PROJECTS	0	0	0	-590,645.17	.00	590,645.17	100.0%
TOTAL REVENUES	-9,000,000	-5,603,049	-14,603,049	-14,138,668.39	.00	-464,380.72	
TOTAL EXPENSES	9,000,000	5,603,049	14,603,049	13,548,023.22	.00	1,055,025.89	
GRAND TOTAL	0	0	0	-590,645.17	.00	590,645.17	100.0%

** END OF REPORT - Generated by Ehlinger, David **

All bond proceeds are considered as being spent. Not all vendor invoices have been received yet, which includes from the State of Wisconsin for bridge work. Any remaining fund balance will remain segregated in the Capital Projects Fund.

**COUNTY OF DODGE
YEAR-TO-DATE BUDGET REPORT**

FOR 2021 11							
	ORIGINAL APPROP	TRNFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL

97 HUMAN SERVICES
9799 RETIREMENT PAYOUT

20409010 496000 FUND BALANCE AP	0	-70,000	-70,000	.00	.00	-70,000.00	.0%*
20409010 512000 NON PRODUCTIVE	0	16,487	16,487	.00	.00	16,487.13	.0%
20409010 591400 INTRAFUND RETIR	0	53,513	53,513	53,512.87	.00	.00	100.0%
TOTAL RETIREMENT PAYOUT	0	0	0	53,512.87	.00	-53,512.87	100.0%
TOTAL HUMAN SERVICES	0	0	0	53,512.87	.00	-53,512.87	100.0%
TOTAL REVENUES	0	-70,000	-70,000	.00	.00	-70,000.00	
TOTAL EXPENSES	0	70,000	70,000	53,512.87	.00	16,487.13	
GRAND TOTAL	0	0	0	53,512.87	.00	-53,512.87	100.0%

** END OF REPORT - Generated by Ehlinger, David **

\$16,487 is available as of 12-06-2021. Additional retirements are anticipated.

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

Remittance Period	Collection Period	2015	2016	2017	2018	2019	2020	2021	Previous Year	
		Remittance	Remittance	Remittance	Remittance	Remittance	Remittance	Remittance	\$ Change	% Change
January	November	\$461,907	\$512,301	\$429,376	\$392,621	\$579,474	\$632,456	\$629,878	(\$2,578)	-0.4%
February	December	419,112	440,663	686,238	720,097	600,995	638,152	645,532	\$7,380	1.2%
March	January	399,718	414,299	497,670	453,560	456,212	508,216	543,848	\$35,632	7.0%
April	February	469,683	321,749	396,375	401,653	431,567	583,291	614,412	\$31,121	5.3%
May	March	515,569	407,852	522,150	625,667	599,122	584,337	697,176	\$112,839	19.3%
June	April	407,861	638,989	587,195	635,147	494,862	572,046	805,070	\$233,024	40.7%
July	May	524,613	578,159	470,957	545,288	647,998	725,670	731,666	\$5,997	0.8%
August	June	500,849	510,100	717,294	745,510	756,266	657,734	655,184	(\$2,550)	-0.4%
September	July	486,051	531,127	622,065	491,180	466,593	645,788	794,771	\$148,983	23.1%
October	August	580,603	522,952	524,810	606,792	735,238	652,954	707,301	\$54,348	8.3%
November	September	417,286	545,035	648,274	698,710	673,407	567,537	671,929	\$104,392	18.4%
December	October	548,922	484,606	518,044	530,674	471,403	647,256		(\$647,256)	-100.0%
		\$5,732,174	\$5,907,833	\$6,620,448	\$6,846,899	\$6,913,135	\$7,415,436	\$7,496,767	\$81,331	
Annual increase (decrease)		-3.7%	3.1%	12.1%	3.4%	1.0%	7.3%			
Monthly Average		\$477,681	\$492,319	\$551,704	\$570,575	\$576,095	\$617,953	\$681,524	\$6,778	
Actual		5,732,174	5,907,833	6,620,448	6,846,899	6,913,135	7,415,436	7,496,767		
Pro-rated Budget		4,322,765	4,365,993	4,409,653	4,453,750	4,518,090	6,000,000	6,233,333		
Surplus		1,409,409	1,541,840	2,210,795	2,393,149	2,395,045	1,415,436	1,263,434		
Surplus as percent of budget		32.6%	35.3%	50.1%	53.7%	53.0%	23.6%	20.3%		

2021			
Monthly	Annual	Projected	Projected Surplus
\$566,667	\$6,800,000	\$8,178,292	\$1,378,292
			20.3%

% Of Year Completed	91.7%
Estimated Year End	\$8,178,292

Year to date current year	\$7,496,767
Year to date, prior year (thru same period)	\$6,768,180
Increase (decrease) over prior year	10.8%

	Previous Month		\$ Change	% Change
	Oct-21	Nov-21		
All Counties	\$46,728,540	\$45,772,793	(\$955,746)	-2.0%
Dodge County	707,301	671,929	(35,372)	-5.0%



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

Date: 12/3/2021

Department:

Budget Year: 2021

Description of Adjustment:

Transfer budget amount from Airport to Juneau Buildings & Grounds to cover re-sealing of the VSB floor.

Increase to Budget

Account Number	Account Title	Amount
700-30-30-3270-00000-31-524000	Build Equip Maint Service	24000

Decrease to Budget

Account Number	Account Title	Amount
700-30-30-3510-00000-00-524000	Build Equip Maint Service	-24000

Note the increases must balance with the decreases

Department Head Signature [Signature] Date: 12-3-2021

County Administrator Signature [Signature] Date: 12/6/2021

Committee of Jurisdiction Chairman Signature _____ Date: _____

Finance Committee Chairman Signature _____ Date: _____

VENDOR	VENDOR NAME	INVOICE NUMBER	INVOICE DATE	CHECK #	CHECK DATE	NET AMOUNT	DEPARTMENT	INVOICE DESCRIPTION
956	CANNON COCHRAN MANAGEMENT SERVICES INC	0110396-IN	10/31/2021	6658	11/04/2021	22,085.95	1610	FUNDING REIMBURSEMENT
						6658 Total		22,085.95
141	EDWARD H WOLF & SONS INC	314831	10/21/2021	6671	11/04/2021	22,555.69	3110	FUEL
						6671 Total		22,555.69
1438	FEIL'S CATERING	E211031	10/31/2021	6678	11/04/2021	16,655.00	9720	2021 CONTRACT
						6678 Total		16,655.00
290	CHILED A INSTITUTE INC	290110320211	11/03/2021	6740	11/10/2021	18,684.63	9730	0008020561
						6740 Total		18,684.63
876	COMMUNITY CARE RESOURCES	876110320211	11/03/2021	6745	11/10/2021	2,503.56	9730	0000022566
876	COMMUNITY CARE RESOURCES	876110320212	11/03/2021	6745	11/10/2021	2,503.56	9730	0000022566
876	COMMUNITY CARE RESOURCES	876110320213	11/03/2021	6745	11/10/2021	2,503.56	9730	0000022566
876	COMMUNITY CARE RESOURCES	876110320214	11/03/2021	6745	11/10/2021	2,503.56	9730	0000022566
876	COMMUNITY CARE RESOURCES	876110320215	11/03/2021	6745	11/10/2021	2,503.56	9730	0000022566
876	COMMUNITY CARE RESOURCES	876110320216	11/03/2021	6745	11/10/2021	2,503.56	9730	0000022566
876	COMMUNITY CARE RESOURCES	876110320217	11/03/2021	6745	11/10/2021	2,503.56	9730	0000022566
876	COMMUNITY CARE RESOURCES	876110320218	11/03/2021	6745	11/10/2021	2,503.56	9730	0000022566
876	COMMUNITY CARE RESOURCES	876110320219	11/03/2021	6745	11/10/2021	2,503.56	9730	0000022566
876	COMMUNITY CARE RESOURCES	8761103202110	11/03/2021	6745	11/10/2021	2,503.56	9730	0000022566
876	COMMUNITY CARE RESOURCES	8761103202111	11/03/2021	6745	11/10/2021	2,503.56	9730	0000022566
876	COMMUNITY CARE RESOURCES	8761103202112	11/03/2021	6745	11/10/2021	2,503.56	9730	0000022566
876	COMMUNITY CARE RESOURCES	8761103202113	11/03/2021	6745	11/10/2021	2,503.56	9730	0000022566
876	COMMUNITY CARE RESOURCES	8761103202114	11/03/2021	6745	11/10/2021	1,776.72	9730	0000022566
876	COMMUNITY CARE RESOURCES	8761103202115	11/03/2021	6745	11/10/2021	1,776.72	9730	0000022566
876	COMMUNITY CARE RESOURCES	8761103202116	11/03/2021	6745	11/10/2021	2,503.56	9730	0000022566
876	COMMUNITY CARE RESOURCES	8761103202117	11/03/2021	6745	11/10/2021	726.84	9730	0000022566
876	COMMUNITY CARE RESOURCES	8761103202118	11/03/2021	6745	11/10/2021	726.84	9730	0000022566
876	COMMUNITY CARE RESOURCES	8761103202119	11/03/2021	6745	11/10/2021	2,503.56	9730	0000022566
						6745 Total		42,560.52
2317	GRATEFUL GIRLS YOUTH & FAMILY SERVICES LLC	23171103202119	11/03/2021	6756	11/10/2021	16,219.58	9730	0008093858
2317	GRATEFUL GIRLS YOUTH & FAMILY SERVICES LLC	23171103202120	11/03/2021	6756	11/10/2021	545.00	9730	0008093858
2317	GRATEFUL GIRLS YOUTH & FAMILY SERVICES LLC	23171103202121	11/03/2021	6756	11/10/2021	488.00	9730	0008093858
2317	GRATEFUL GIRLS YOUTH & FAMILY SERVICES LLC	23171103202122	11/03/2021	6756	11/10/2021	967.00	9730	0008093858
						6756 Total		18,219.58
1624	NORTHWEST PASSAGE LTD	1624110320211	11/03/2021	6784	11/10/2021	2,392.00	9730	0008021015
1624	NORTHWEST PASSAGE LTD	1624110320212	11/03/2021	6784	11/10/2021	11,821.14	9730	0008021015
						6784 Total		14,213.14
825	OCONOMOWOC DEVELOPMENT TRAINING CENTER OF WI	825110320211	11/03/2021	6785	11/10/2021	1,333.00	9730	0008019479
825	OCONOMOWOC DEVELOPMENT TRAINING CENTER OF WI	825110320212	11/03/2021	6785	11/10/2021	1,333.00	9730	0008019479
825	OCONOMOWOC DEVELOPMENT TRAINING CENTER OF WI	825110320213	11/03/2021	6785	11/10/2021	16,555.24	9730	0008019479
825	OCONOMOWOC DEVELOPMENT TRAINING CENTER OF WI	825110320214	11/03/2021	6785	11/10/2021	16,555.24	9730	0008019479

825 OCONOMOWOC DEVELOPMENT TRAINING CENTER OF WI	825110320215	11/03/2021	6785	11/10/2021	16,555.24	9730	0008019479
825 OCONOMOWOC DEVELOPMENT TRAINING CENTER OF WI	825110320216	11/03/2021	6785	11/10/2021	16,555.24	9730	0008019479
			6785 Total		68,886.96		
1710 RAWHIDE INC	1710110320211	11/03/2021	6788	11/10/2021	600.00	9730	0008011092
1710 RAWHIDE INC	1710110320212	11/03/2021	6788	11/10/2021	14,651.53	9730	0008011092
			6788 Total		15,251.53		
2632 RESOURCE TREATMENT CENTER	2632110320211	11/03/2021	6791	11/10/2021	16,275.00	9730	0008065626
			6791 Total		16,275.00		
213 YOUTH VILLAGES	213110320212	11/03/2021	6804	11/10/2021	19,065.00	9730	0008079656
			6804 Total		19,065.00		
856 ADULT CARE CONSULTANTS INC	17978	10/31/2021	6806	11/18/2021	255.00	9720	2021 CONTRACT CCS
856 ADULT CARE CONSULTANTS INC	17977	10/31/2021	6806	11/18/2021	212.50	9720	2021 CONTRACT CCS
856 ADULT CARE CONSULTANTS INC	17976	10/31/2021	6806	11/18/2021	850.00	9720	2021 CONTRACT CCS
856 ADULT CARE CONSULTANTS INC	17975	10/31/2021	6806	11/18/2021	701.25	9720	2021 CONTRACT CCS
856 ADULT CARE CONSULTANTS INC	17974	10/31/2021	6806	11/18/2021	42.50	9720	2021 CONTRACT CCS
856 ADULT CARE CONSULTANTS INC	17973	10/31/2021	6806	11/18/2021	1,530.00	9720	2021 CONTRACT CCS
856 ADULT CARE CONSULTANTS INC	17993	10/31/2021	6806	11/18/2021	213.00	9720	2021 CONTRACT CRISIS
856 ADULT CARE CONSULTANTS INC	17994	10/31/2021	6806	11/18/2021	1,305.00	9720	2021 CONTRACT CCS
856 ADULT CARE CONSULTANTS INC	17995	10/31/2021	6806	11/18/2021	1,197.50	9720	2021 CONTRACT CCS
856 ADULT CARE CONSULTANTS INC	17996	10/31/2021	6806	11/18/2021	3,553.75	9720	2021 CONTRACT CCS
856 ADULT CARE CONSULTANTS INC	17997	10/31/2021	6806	11/18/2021	1,147.50	9720	2021 CONTRACT CCS
856 ADULT CARE CONSULTANTS INC	17998	10/31/2021	6806	11/18/2021	1,733.75	9720	2021 CONTRACT CCS
856 ADULT CARE CONSULTANTS INC	17999	10/31/2021	6806	11/18/2021	160.00	9720	2021 CONTRACT CCS
856 ADULT CARE CONSULTANTS INC	18000	10/31/2021	6806	11/18/2021	127.50	9720	2021 CONTRACT CCS
856 ADULT CARE CONSULTANTS INC	18002	10/31/2021	6806	11/18/2021	3,072.50	9720	2021 CONTRACT CCS
856 ADULT CARE CONSULTANTS INC	18001	10/31/2021	6806	11/18/2021	1,197.50	9720	2021 CONTRACT CCS
856 ADULT CARE CONSULTANTS INC	18003	10/31/2021	6806	11/18/2021	1,247.50	9720	2021 CONTRACT CCS
856 ADULT CARE CONSULTANTS INC	18004	10/31/2021	6806	11/18/2021	2,543.75	9720	2021 CONTRACT CCS
856 ADULT CARE CONSULTANTS INC	18005	10/31/2021	6806	11/18/2021	1,445.00	9720	2021 CONTRACT CCS
			6806 Total		22,535.50		
769 BURKE TRUCK & EQUIPMENT INC	28824	10/26/2021	6822	11/18/2021	86,159.00	3110	PLOWS, WINGS & SPREADERS
769 BURKE TRUCK & EQUIPMENT INC	28869	11/01/2021	6822	11/18/2021	300.49	3110	CHAIN
			6822 Total		86,459.49		
2950 DESIGN NINE INC	2004134	11/05/2021	6833	11/18/2021	11,725.00	8250	Broadband Study (PAYMENT 3 OF 5)
			6833 Total		11,725.00		
2529 DUNGARVIN WISCONSIN, LLC	109	11/04/2021	6837	11/18/2021	38,810.14	9720	2021 CONTRACT CBRF
			6837 Total		38,810.14		
141 EDWARD H WOLF & SONS INC	317079	11/05/2021	6838	11/18/2021	21,536.30	3110	FUEL
			6838 Total		21,536.30		
770 GREEN VALLEY ENTERPRISES INC	AUGUST 2021 B3 (A)	10/19/2021	6850	11/18/2021	2,759.94	9720	2021 CONTRACT - B3 CASE MANAGEMENT
					08/21		
770 GREEN VALLEY ENTERPRISES INC	125053	10/31/2021	6850	11/18/2021	23,267.58	9720	2021 CONTRACT B3 THERAPIES
770 GREEN VALLEY ENTERPRISES INC	124928	09/30/2021	6850	11/18/2021	1,362.87	9720	2021 CONTRACT 516
770 GREEN VALLEY ENTERPRISES INC	125054	10/31/2021	6850	11/18/2021	1,097.46	9720	2021 CONTRACT 516
			6850 Total		28,487.85		
215 LUTHERAN SOCIAL SERVICES OF WI AND UPPER MI	157819 HF	10/31/2021	6872	11/18/2021	522.00	9720	2021 CONTRACT CCS

215	LUTHERAN SOCIAL SERVICES OF WI AND UPPER MI	157819 MH	10/31/2021	6872	11/18/2021	986.00	9720	2021 CONTRACT CCS
215	LUTHERAN SOCIAL SERVICES OF WI AND UPPER MI	157819 CH	10/31/2021	6872	11/18/2021	928.00	9720	2021 CONTRACT CCS
215	LUTHERAN SOCIAL SERVICES OF WI AND UPPER MI	157819 AH	10/31/2021	6872	11/18/2021	1,450.00	9720	2021 CONTRACT CCS
215	LUTHERAN SOCIAL SERVICES OF WI AND UPPER MI	157819 DM	10/31/2021	6872	11/18/2021	2,726.00	9720	2021 CONTRACT CCS
215	LUTHERAN SOCIAL SERVICES OF WI AND UPPER MI	157866	10/31/2021	6872	11/18/2021	4,964.00	9730	2021 CONTRACT FCT GRANT
				6872 Total		11,576.00		
1047	NORTHEAST ASPHALT INC	1773682	10/28/2021	6883	11/18/2021	12,601.26	3110	ASPHALT
1047	NORTHEAST ASPHALT INC	809426-02	10/07/2021	6883	11/18/2021	184,645.87	8010	BLACK TOP, TOP SOIL
1047	NORTHEAST ASPHALT INC	809426-03	10/15/2021	6883	11/18/2021	1,421.30	8010	BLACK TOP, TOP SOIL
				6883 Total		198,668.43		
148	Northwest Counseling & Guidance Clinic	OCTOBER 2021	11/03/2021	6884	11/18/2021	10,371.84	9720	2021 CONTRACT CRISIS
				6884 Total		10,371.84		
1513	OMNICARE INC	3028590	10/31/2021	6885	11/18/2021	3,016.66	9010	PHARMACY CHARGES OCTOBER 21
1513	OMNICARE INC	3028596	10/31/2021	6885	11/18/2021	295.79	9010	PHARMACY CHARGES OCT 21 IID
1513	OMNICARE INC	3028595	10/31/2021	6885	11/18/2021	7,021.69	9010	PHARMACY CHARGES CBIC OCT 21
1513	OMNICARE INC	3028591	10/31/2021	6885	11/18/2021	77.59	9010	PHARMACY CHARGES OCT 21 CBH 1
1513	OMNICARE INC	3028594	10/31/2021	6885	11/18/2021	88.30	9010	PHARMACY CHARGES OCT 21 CBH 4
1513	OMNICARE INC	3028593	10/31/2021	6885	11/18/2021	79.82	9010	PHARMACY CHARGES OCT 21 CBH 3
				6885 Total		10,579.85		
792	OPTIONS LAB INC	502032	09/30/2021	6886	11/18/2021	2,374.00	9720	2021 CONTRACT IDC
792	OPTIONS LAB INC	501930	08/31/2021	6886	11/18/2021	1,878.00	9720	2021 CONTRACT IDC
792	OPTIONS LAB INC	501882	08/31/2021	6886	11/18/2021	1,425.00	9720	2021 CONTRACT CLINICAL
792	OPTIONS LAB INC	502033	09/30/2021	6886	11/18/2021	1,317.00	9720	2021 CONTRACT TAD
792	OPTIONS LAB INC	502095	10/31/2021	6886	11/18/2021	800.00	9720	2021 CONTRACT CHILD WELFARE
792	OPTIONS LAB INC	502096	10/31/2021	6886	11/18/2021	1,285.00	9720	2021 CONTRACT CLINICAL
792	OPTIONS LAB INC	502152	10/31/2021	6886	11/18/2021	420.00	9720	2021 CONTRACT TAP
792	OPTIONS LAB INC	502153	10/31/2021	6886	11/18/2021	784.00	9720	2021 CONTRACT TAD
792	OPTIONS LAB INC	502131	10/31/2021	6886	11/18/2021	1,708.00	9720	2021 CONTRACT IDC
				6886 Total		11,991.00		
933	SEASONS COUNSELING LLC	13522	10/31/2021	6904	11/18/2021	742.50	9720	2021 CONTRACT CCS
933	SEASONS COUNSELING LLC	13524	10/31/2021	6904	11/18/2021	630.00	9720	2021 CONTRACT CCS
933	SEASONS COUNSELING LLC	13525	10/31/2021	6904	11/18/2021	2,172.50	9720	2021 CONTRACT CCS
933	SEASONS COUNSELING LLC	13526	10/31/2021	6904	11/18/2021	3,162.50	9720	2021 CONTRACT CCS
933	SEASONS COUNSELING LLC	13576	10/31/2021	6904	11/18/2021	1,677.50	9720	2021 CONTRACT CCS
933	SEASONS COUNSELING LLC	13527	10/31/2021	6904	11/18/2021	402.50	9720	2021 CONTRACT CCS
933	SEASONS COUNSELING LLC	13530	10/31/2021	6904	11/18/2021	262.50	9720	2021 CONTRACT CCS
933	SEASONS COUNSELING LLC	13529	10/31/2021	6904	11/18/2021	262.50	9720	2021 CONTRACT CCS
933	SEASONS COUNSELING LLC	13531	10/31/2021	6904	11/18/2021	157.50	9720	2021 CONTRACT CCS
933	SEASONS COUNSELING LLC	13528	10/31/2021	6904	11/18/2021	490.00	9720	2021 CONTRACT CCS
933	SEASONS COUNSELING LLC	13534	10/31/2021	6904	11/18/2021	1,172.50	9720	2021 CONTRACT CCS
933	SEASONS COUNSELING LLC	13532	10/31/2021	6904	11/18/2021	682.50	9720	2021 CONTRACT CCS
933	SEASONS COUNSELING LLC	13533	10/31/2021	6904	11/18/2021	805.00	9720	2021 CONTRACT CCS
933	SEASONS COUNSELING LLC	13536	10/31/2021	6904	11/18/2021	1,837.50	9720	2021 CONTRACT CCS
933	SEASONS COUNSELING LLC	13537	10/31/2021	6904	11/18/2021	945.00	9720	2021 CONTRACT CCS

933 SEASONS COUNSELING LLC	13538	10/31/2021	6904	11/18/2021	1,100.00	9720	2021 CONTRACT CCS
933 SEASONS COUNSELING LLC	13540	10/31/2021	6904	11/18/2021	1,112.50	9720	2021 CONTRACT CCS
933 SEASONS COUNSELING LLC	13539	10/31/2021	6904	11/18/2021	837.50	9720	2021 CONTRACT CCS
933 SEASONS COUNSELING LLC	13545	10/31/2021	6904	11/18/2021	125.00	9720	2021 CONTRACT CCS
933 SEASONS COUNSELING LLC	13544	10/31/2021	6904	11/18/2021	275.00	9720	2021 CONTRACT CCS
933 SEASONS COUNSELING LLC	13542	10/31/2021	6904	11/18/2021	175.00	9720	2021 CONTRACT CCS
933 SEASONS COUNSELING LLC	13543	10/31/2021	6904	11/18/2021	225.00	9720	2021 CONTRACT CCS
933 SEASONS COUNSELING LLC	13546	10/31/2021	6904	11/18/2021	50.00	9720	2021 CONTRACT CCS
933 SEASONS COUNSELING LLC	13547	10/31/2021	6904	11/18/2021	100.00	9720	2021 CONTRACT CCS
933 SEASONS COUNSELING LLC	13571	10/31/2021	6904	11/18/2021	3,547.50	9720	2021 CONTRACT CCS
933 SEASONS COUNSELING LLC	13575	10/31/2021	6904	11/18/2021	1,190.00	9720	2021 CONTRACT CCS
933 SEASONS COUNSELING LLC	13579	10/31/2021	6904	11/18/2021	1,980.00	9720	2021 CONTRACT CCS
933 SEASONS COUNSELING LLC	13577	10/31/2021	6904	11/18/2021	2,585.00	9720	2021 CONTRACT CCS
933 SEASONS COUNSELING LLC	13573	10/31/2021	6904	11/18/2021	2,337.50	9720	2021 CONTRACT CCS
933 SEASONS COUNSELING LLC	13574	10/31/2021	6904	11/18/2021	2,117.50	9720	2021 CONTRACT CCS
933 SEASONS COUNSELING LLC	13566	10/31/2021	6904	11/18/2021	1,292.50	9720	2021 CONTRACT CCS
933 SEASONS COUNSELING LLC	13568	10/31/2021	6904	11/18/2021	660.00	9720	2021 CONTRACT CCS
933 SEASONS COUNSELING LLC	13567	10/31/2021	6904	11/18/2021	550.00	9720	2021 CONTRACT CCS
933 SEASONS COUNSELING LLC	13565	10/31/2021	6904	11/18/2021	1,182.50	9720	2021 CONTRACT CCS
933 SEASONS COUNSELING LLC	13570	10/31/2021	6904	11/18/2021	880.00	9720	2021 CONTRACT CCS
933 SEASONS COUNSELING LLC	13548	10/31/2021	6904	11/18/2021	1,045.00	9720	2021 CONTRACT CCS
933 SEASONS COUNSELING LLC	13549	10/31/2021	6904	11/18/2021	715.00	9720	2021 CONTRACT CCS
933 SEASONS COUNSELING LLC	13552	10/31/2021	6904	11/18/2021	2,255.00	9720	2021 CONTRACT CCS
933 SEASONS COUNSELING LLC	13554	10/31/2021	6904	11/18/2021	275.00	9720	2021 CONTRACT CCS
933 SEASONS COUNSELING LLC	13556	10/31/2021	6904	11/18/2021	275.00	9720	2021 CONTRACT CCS
933 SEASONS COUNSELING LLC	13553	10/31/2021	6904	11/18/2021	852.50	9720	2021 CONTRACT CCS
933 SEASONS COUNSELING LLC	13555	10/31/2021	6904	11/18/2021	962.50	9720	2021 CONTRACT CCS
933 SEASONS COUNSELING LLC	13551	10/31/2021	6904	11/18/2021	275.00	9720	2021 CONTRACT CCS
933 SEASONS COUNSELING LLC	13562	10/31/2021	6904	11/18/2021	880.00	9720	2021 CONTRACT CCS
933 SEASONS COUNSELING LLC	13561	10/31/2021	6904	11/18/2021	1,512.50	9720	2021 CONTRACT CCS
933 SEASONS COUNSELING LLC	13563	10/31/2021	6904	11/18/2021	1,375.00	9720	2021 CONTRACT CCS
933 SEASONS COUNSELING LLC	13558	10/31/2021	6904	11/18/2021	990.00	9720	2021 CONTRACT CCS
933 SEASONS COUNSELING LLC	13564	10/31/2021	6904	11/18/2021	302.50	9720	2021 CONTRACT CCS
933 SEASONS COUNSELING LLC	13557	10/31/2021	6904	11/18/2021	1,457.50	9720	2021 CONTRACT CCS
933 SEASONS COUNSELING LLC	13559	10/31/2021	6904	11/18/2021	1,292.50	9720	2021 CONTRACT CCS
933 SEASONS COUNSELING LLC	13560	10/31/2021	6904	11/18/2021	632.50	9720	2021 CONTRACT CCS
933 SEASONS COUNSELING LLC	13535	10/31/2021	6904	11/18/2021	1,050.00	9720	2021 CONTRACT CST
933 SEASONS COUNSELING LLC	13550	10/31/2021	6904	11/18/2021	1,100.00	9720	2021 CONTRACT CST
933 SEASONS COUNSELING LLC	13578	10/31/2021	6904	11/18/2021	385.00	9720	2021 CONTRACT CST
			6904 Total		55,357.50		
752 SECURIAN LIFE INSURANCE COMPANY	11042021	11/04/2021	6905	11/18/2021	21,393.12	1610	December Life Insurance
			6905 Total		21,393.12		
2599 SIRONA RECOVERY INC	093021	10/15/2021	6907	11/18/2021	38,177.00	9720	2021 CONTRACT - OTC SEPTEMBER 2021
			6907 Total		38,177.00		
2586 SPECTRUM PARENT INC & SUBSIDIARIES	463769	10/31/2021	6908	11/18/2021	73,032.30	9010	CBIC - THERAPY CONTRACT - OCTOBER 21
2586 SPECTRUM PARENT INC & SUBSIDIARIES	472361	10/31/2021	6908	11/18/2021	50,626.03	9010	CLEARVIEW - THERAPY CONTRACT - OCTOBER 21
			6908 Total		123,658.33		
2228 SSM HEALTH CARE OF WISCONSIN INC	38212291695	08/20/2021	6909	11/18/2021	6,212.50	9720	2021 CONTRACT

2228 SSM HEALTH CARE OF WISCONSIN INC	38212291729	08/20/2021	6909	11/18/2021	5,825.75	9720	2021 CONTRACT
			6909 Total		12,038.25		
136 SYSCO EASTERN WISCONSIN	335360786	11/01/2021	6911	11/18/2021	6,542.49	9020	RAW FOOD & DIETARY SUPPLIES
136 SYSCO EASTERN WISCONSIN	335372582	11/08/2021	6911	11/18/2021	6,414.27	9020	RAW FOOD & DIETARY SUPPLIES
136 SYSCO EASTERN WISCONSIN	335377207	11/11/2021	6911	11/18/2021	4,579.48	9020	RAW FOOD & DIETARY SUPPLIES
136 SYSCO EASTERN WISCONSIN	335368099	11/04/2021	6911	11/18/2021	9,111.10	9020	RAW FOOD & DIETARY SUPPLIES
136 SYSCO EASTERN WISCONSIN	13539835P	11/03/2021	6911	11/18/2021	-26.98	9010	RAW FOOD
136 SYSCO EASTERN WISCONSIN	335372063	11/08/2021	6911	11/18/2021	53.61	9010	RAW FOOD
136 SYSCO EASTERN WISCONSIN	335377208	11/11/2021	6911	11/18/2021	919.35	9070	SYSCO FOOD ORDER 11/11/21
136 SYSCO EASTERN WISCONSIN	335348056	10/22/2021	6911	11/18/2021	103.46	9010	RAW FOOD
136 SYSCO EASTERN WISCONSIN	335350214	10/23/2021	6911	11/18/2021	-10.06	9010	RAW FOOD & DIETARY SUPPLY REBATE
			6911 Total		27,686.72		
1310 UNMASKED EXPRESSIVE THERAPIES	CP 10-2021	10/01/2021	6922	11/18/2021	460.00	9720	2021 contract CST
1310 UNMASKED EXPRESSIVE THERAPIES	CP20-2021	10/01/2021	6922	11/18/2021	135.00	9720	2021 contract CST
1310 UNMASKED EXPRESSIVE THERAPIES	DE 10-2021	10/01/2021	6922	11/18/2021	431.25	9720	2021 contract CCS
1310 UNMASKED EXPRESSIVE THERAPIES	BH 10-2021	10/01/2021	6922	11/18/2021	460.00	9720	2021 contract CCS
1310 UNMASKED EXPRESSIVE THERAPIES	WB 10-2021	10/01/2021	6922	11/18/2021	1,430.75	9720	2021 contract CCS
1310 UNMASKED EXPRESSIVE THERAPIES	LJW 10-2021	10/01/2021	6922	11/18/2021	690.00	9720	2021 contract CCS
1310 UNMASKED EXPRESSIVE THERAPIES	IH 10-2021	10/01/2021	6922	11/18/2021	258.75	9720	2021 contract CCS
1310 UNMASKED EXPRESSIVE THERAPIES	GH 10-2021	10/01/2021	6922	11/18/2021	517.50	9720	2021 contract CCS
1310 UNMASKED EXPRESSIVE THERAPIES	QW 10-2021	10/31/2021	6922	11/18/2021	345.00	9720	2021 contract CCS
1310 UNMASKED EXPRESSIVE THERAPIES	ME 10-2021	10/31/2021	6922	11/18/2021	172.50	9720	2021 contract CCS
1310 UNMASKED EXPRESSIVE THERAPIES	JV 10-2021	10/31/2021	6922	11/18/2021	373.75	9720	2021 contract CCS
1310 UNMASKED EXPRESSIVE THERAPIES	IZ 10-2021	10/31/2021	6922	11/18/2021	431.25	9720	2021 contract CCS
1310 UNMASKED EXPRESSIVE THERAPIES	HK 10-2021	10/31/2021	6922	11/18/2021	345.00	9720	2021 contract CCS
1310 UNMASKED EXPRESSIVE THERAPIES	GB 010-2021	10/31/2021	6922	11/18/2021	1,207.50	9720	2021 contract CCS
1310 UNMASKED EXPRESSIVE THERAPIES	AW 010-2021	10/31/2021	6922	11/18/2021	373.75	9720	2021 contract CCS
1310 UNMASKED EXPRESSIVE THERAPIES	010-2021	10/31/2021	6922	11/18/2021	172.50	9720	2021 contract CCS
1310 UNMASKED EXPRESSIVE THERAPIES	ST 10-2021	10/31/2021	6922	11/18/2021	345.00	9720	2021 contract CCS
1310 UNMASKED EXPRESSIVE THERAPIES	AL 10-2021	10/01/2021	6922	11/18/2021	431.25	9720	2021 contract CCS
1310 UNMASKED EXPRESSIVE THERAPIES	AL 10-2021A	10/01/2021	6922	11/18/2021	67.50	9720	2021 contract CCS
1310 UNMASKED EXPRESSIVE THERAPIES	DW10-2021	10/01/2021	6922	11/18/2021	135.00	9720	2021 contract CCS
1310 UNMASKED EXPRESSIVE THERAPIES	DW 10-2021	10/01/2021	6922	11/18/2021	661.25	9720	2021 contract CCS
1310 UNMASKED EXPRESSIVE THERAPIES	HK 10-2021A	10/01/2021	6922	11/18/2021	135.00	9720	2021 contract CCS
1310 UNMASKED EXPRESSIVE THERAPIES	ME10-2021	10/01/2021	6922	11/18/2021	135.00	9720	2021 contract CCS
1310 UNMASKED EXPRESSIVE THERAPIES	ME 10-2021A	10/01/2021	6922	11/18/2021	920.00	9720	2021 contract CCS
1310 UNMASKED EXPRESSIVE THERAPIES	ANCK 10-2021	10/01/2021	6922	11/18/2021	1,035.00	9720	2021 contract CCS
1310 UNMASKED EXPRESSIVE THERAPIES	ACK 10-2021	10/01/2021	6922	11/18/2021	862.50	9720	2021 contract CCS
1310 UNMASKED EXPRESSIVE THERAPIES	LF 10-2021	10/01/2021	6922	11/18/2021	67.50	9720	2021 contract CCS
			6922 Total		12,599.50		
1124 WELLPATH LLC	INV0086764	11/01/2021	6930	11/18/2021	81,380.13	2010	JAIL HEALTH CARE FOR COUNTY INMATES 12/2021
1124 WELLPATH LLC	INV0086599	10/28/2021	6930	11/18/2021	5,878.64	2010	HEALTH CARE FOR COUNTY INMATES PHARMACY 7/1-9/30
			6930 Total		87,258.77		
132 WI LOCK AND LOAD	21-1960	11/01/2021	6932	11/18/2021	13,416.67	2045	REDI PRISONER TRANSPORT 11/21
			6932 Total		13,416.67		
262 ANU FAMILY SERVICES INC	16142	11/09/2021	6941	12/02/2021	2,335.72	9720	2021 CONTRACT CCS
262 ANU FAMILY SERVICES INC	16135	11/09/2021	6941	12/02/2021	1,064.06	9720	2021 CONTRACT CCS

262 ANU FAMILY SERVICES INC	16136	11/09/2021	6941	12/02/2021	1,557.17	9720	2021 CONTRACT CCS
262 ANU FAMILY SERVICES INC	16138	11/09/2021	6941	12/02/2021	122.93	9720	2021 CONTRACT CCS
262 ANU FAMILY SERVICES INC	16134	11/09/2021	6941	12/02/2021	2,581.60	9720	2021 CONTRACT CCS
262 ANU FAMILY SERVICES INC	16143	11/09/2021	6941	12/02/2021	983.48	9720	2021 CONTRACT CCS
262 ANU FAMILY SERVICES INC	16141	11/09/2021	6941	12/02/2021	655.65	9720	2021 CONTRACT CCS
262 ANU FAMILY SERVICES INC	16139	11/09/2021	6941	12/02/2021	614.68	9720	2021 CONTRACT CCS
262 ANU FAMILY SERVICES INC	16133	11/09/2021	6941	12/02/2021	25.95	9720	2021 CONTRACT CCS
262 ANU FAMILY SERVICES INC	16137	11/09/2021	6941	12/02/2021	40.98	9720	2021 CONTRACT CCS
262 ANU FAMILY SERVICES INC	16140	11/09/2021	6941	12/02/2021	2,663.55	9720	2021 CONTRACT CCS
			6941 Total		12,645.77		
34 CAPITAL DATA INC	41810	10/29/2021	6947	12/02/2021	3,300.00	1530	F5 TO PALO CONVERSION (PHASE TWO)
34 CAPITAL DATA INC	41128	10/15/2021	6947	12/02/2021	14,985.00	1530	F5 TO PALO CONVERSION
			6947 Total		18,285.00		
122 EXELON CORPORATION	3340828	11/18/2021	6951	12/02/2021	9,989.18	8010	GAS SUPPLY
122 EXELON CORPORATION	3340832	11/18/2021	6951	12/02/2021	1,535.28	9010	NATURAL GAS CHARGES OCTOBER 2021
			6951 Total		11,524.46		
1314 DEAN HEALTH PLAN	006674047	11/10/2021	6957	12/02/2021	731,660.54	1610	December Health Insurance
			6957 Total		731,660.54		
1308 GREENFIELD REHABILITATION AGENCY INC	OCTOBER-21	11/02/2021	6970	12/02/2021	15,388.12	9720	2021 CONTRACT
			6970 Total		15,388.12		
1239 KRONOS INCORPORATED	11840488	11/08/2021	6980	12/02/2021	97,535.63	1520	IT 2022 KRONOS ANNUAL SUPPORT
1239 KRONOS INCORPORATED	11832766	10/28/2021	6980	12/02/2021	1,980.00	1520	IT 2021 KRONOS CONSULTING SERV 11 HRS
			6980 Total		99,515.63		
1047 NORTHEAST ASPHALT INC	809548-2	09/29/2021	6989	12/02/2021	476,890.91	3110	PAVING CONTRACT #2 APPLICATION 2
1047 NORTHEAST ASPHALT INC	809459-02	08/10/2021	6989	12/02/2021	1,772,379.28	3110	2021 PAVING CONTRACT
1047 NORTHEAST ASPHALT INC	809459-03	09/29/2021	6989	12/02/2021	1,287,931.59	3110	2021 PAVING CONTRACT APPLICATION 3
			6989 Total		3,537,201.78		
136 SYSCO EASTERN WISCONSIN	335381511	11/15/2021	7001	12/02/2021	4,668.51	9020	RAW FOOD & DIETARY SUPPLIES
136 SYSCO EASTERN WISCONSIN	335386118	11/18/2021	7001	12/02/2021	6,056.61	9020	RAW FOOD & DIETARY SUPPLIES
136 SYSCO EASTERN WISCONSIN	335390137	11/22/2021	7001	12/02/2021	6,177.88	9020	RAW FOOD & DIETARY SUPPLIES
136 SYSCO EASTERN WISCONSIN	335395235	11/26/2021	7001	12/02/2021	5,310.65	9020	RAW FOOD & DIETARY SUPPLIES
136 SYSCO EASTERN WISCONSIN	335393078	11/24/2021	7001	12/02/2021	1,863.41	9070	RAW FOOD & DIETARY SUPPLIES
136 SYSCO EASTERN WISCONSIN	335390138	11/22/2021	7001	12/02/2021	1,359.79	9770	NOV - SENIOR NUTRITION SUPPLIES
136 SYSCO EASTERN WISCONSIN	335396190	11/27/2021	7001	12/02/2021	26.18	9010	RAW FOOD
136 SYSCO EASTERN WISCONSIN	335394768	11/26/2021	7001	12/02/2021	94.22	9010	DIETARY SUPPLIES
136 SYSCO EASTERN WISCONSIN	335390728	11/22/2021	7001	12/02/2021	94.28	9010	RAW FOOD
136 SYSCO EASTERN WISCONSIN	335389655	11/22/2021	7001	12/02/2021	104.37	9010	RAW FOOD
136 SYSCO EASTERN WISCONSIN	335361451	11/01/2021	7001	12/02/2021	110.12	9010	DIETARY SUPPLIES
136 SYSCO EASTERN WISCONSIN	335364165	11/02/2021	7001	12/02/2021	53.19	9010	RAW FOOD
136 SYSCO EASTERN WISCONSIN	335364166	11/02/2021	7001	12/02/2021	26.09	9010	RAW FOOD
136 SYSCO EASTERN WISCONSIN	335380370	11/13/2021	7001	12/02/2021	466.31	9010	DIETARY SUPPLIES
136 SYSCO EASTERN WISCONSIN	335381899	11/15/2021	7001	12/02/2021	33.83	9010	DIETARY SUPPLIES
136 SYSCO EASTERN WISCONSIN	335382013	11/15/2021	7001	12/02/2021	136.26	9010	DIETARY SUPPLIES
136 SYSCO EASTERN WISCONSIN	335383568	11/17/2021	7001	12/02/2021	60.90	9010	DIETARY SUPPLIES
136 SYSCO EASTERN WISCONSIN	335385491	11/18/2021	7001	12/02/2021	118.12	9010	RAW FOOD
136 SYSCO EASTERN WISCONSIN	335351544	10/23/2021	7001	12/02/2021	154.94	9010	DIETARY SUPPLIES
136 SYSCO EASTERN WISCONSIN	13539729P	10/29/2021	7001	12/02/2021	-9.38	9010	RAW FOOD CREDIT
136 SYSCO EASTERN WISCONSIN	13539728P	10/29/2021	7001	12/02/2021	-77.52	9010	RAW FOOD CREDIT
136 SYSCO EASTERN WISCONSIN	335346242	10/21/2021	7001	12/02/2021	-2.29	9010	RAW FOOD CREDIT

136	SYSCO EASTERN WISCONSIN	13539559P	10/21/2021	7001	12/02/2021	-10.33	9010	RAW FOOD CREDIT
136	SYSCO EASTERN WISCONSIN	335392911	11/24/2021	7001	12/02/2021	-32.38	9010	RAW FOOD CREDIT
136	SYSCO EASTERN WISCONSIN	13540278P	11/24/2021	7001	12/02/2021	-10.80	9010	RAW FOOD CREDIT
136	SYSCO EASTERN WISCONSIN	13540188P	11/19/2021	7001	12/02/2021	-116.13	9010	RAW FOOD CREDIT
136	SYSCO EASTERN WISCONSIN	13540093P	11/17/2021	7001	12/02/2021	-57.41	9010	RAW FOOD CREDIT
136	SYSCO EASTERN WISCONSIN	13540036P	11/13/2021	7001	12/02/2021	-55.45	9010	RAW FOOD CREDIT
136	SYSCO EASTERN WISCONSIN	13539895P	11/06/2021	7001	12/02/2021	-8.52	9010	RAW FOOD CREDIT
136	SYSCO EASTERN WISCONSIN	13539877P	11/05/2021	7001	12/02/2021	-3.21	9010	RAW FOOD CREDIT
136	SYSCO EASTERN WISCONSIN	13539876P	11/05/2021	7001	12/02/2021	-3.68	9010	RAW FOOD CREDIT
7001 Total						26,528.56		
1395	ARAMARK SERVICES INC	200790600-001110	10/27/2021	1667565	11/04/2021	8,633.03	2050	4323 MEALS 10/14-10/20/21
1395	ARAMARK SERVICES INC	200790600-001112	10/27/2021	1667565	11/04/2021	8,619.05	2050	4316 MEALS 10/21-10/27/21
1667565 Total						17,252.08		
21	DODGE CONCRETE INC	375592	10/12/2021	1667585	11/04/2021	1,612.50	3110	BAG CONCRETE
21	DODGE CONCRETE INC	375097	10/13/2021	1667585	11/04/2021	1,161.00	3110	BAG CONCRETE
21	DODGE CONCRETE INC	375098	10/13/2021	1667585	11/04/2021	967.50	3110	BAG CONCRETE
21	DODGE CONCRETE INC	375276	10/14/2021	1667585	11/04/2021	2,096.25	3110	BAG CONCRETE
21	DODGE CONCRETE INC	375385	10/15/2021	1667585	11/04/2021	838.50	3110	BAG CONCRETE
21	DODGE CONCRETE INC	375446	10/18/2021	1667585	11/04/2021	2,386.50	3110	BAG CONCRETE
21	DODGE CONCRETE INC	375447	10/18/2021	1667585	11/04/2021	1,548.00	3110	BAG CONCRETE
1667585 Total						10,610.25		
308	JUSTICEPOINT INC	09302021	10/15/2021	1667600	11/04/2021	19,715.00	9720	2021 CONTRACT - TAD & TAP
1667600 Total						19,715.00		
1179	KARTECHNER BROTHERS LLC	1951	10/08/2021	1667601	11/04/2021	110,404.58	3110	CTH M CONTRACT WORK
1179	KARTECHNER BROTHERS LLC	1987	10/28/2021	1667601	11/04/2021	4,417.50	3110	CTH M CONTRACT WORK
1667601 Total						114,822.08		
294	WESTERN CULVERT & SUPPLY INC	064773	10/13/2021	1667714	11/04/2021	2,144.00	3110	SLEEVES
294	WESTERN CULVERT & SUPPLY INC	064776	10/13/2021	1667714	11/04/2021	4,821.22	3110	GUARDRAIL SUPPLIES
294	WESTERN CULVERT & SUPPLY INC	064868	10/18/2021	1667714	11/04/2021	14,928.00	3110	CULVERT PIPE
1667714 Total						21,893.22		
664	WI DEPT OF ADMINISTRATION	112021WDOALIP	11/01/2021	1667715	11/04/2021	10,262.00	1710	OCTOBER 2021 WDOALIP FEES COLLECTED
1667715 Total						10,262.00		
1431	FAMILY SERVICES OF NORTHEAST WISCONSIN INC	1431110320211	11/03/2021	1667731	11/10/2021	10,935.87	9730	0008020562
1431	FAMILY SERVICES OF NORTHEAST WISCONSIN INC	1431110320212	11/03/2021	1667731	11/10/2021	10,935.87	9730	0008020562
1667731 Total						21,871.74		
2982	REHABILITATION CENTERS LLC	2982110320212	11/03/2021	1667738	11/10/2021	16,275.00	9730	0008086513
1667738 Total						16,275.00		
2759	YOUTH OPPORTUNITY INVESTMENTS LLC	2759110320211	11/03/2021	1667743	11/10/2021	14,725.00	9730	0008098580
1667743 Total						14,725.00		
751	NATIONWIDE TRUST COMPANY FSB	NR111221	11/12/2021	1667749	11/12/2021	10,787.00	1310	DEFERRED COMPENSATION
751	NATIONWIDE TRUST COMPANY FSB	NROTH111221	11/12/2021	1667749	11/12/2021	3,540.00	1310	DEFERRED COMPENSATION
1667749 Total						14,327.00		
186	ACCURATE CONTROL INC	16566	10/31/2021	1667751	11/18/2021	6,951.73	1530	WIRELESS LOCKS
186	ACCURATE CONTROL INC	16567	10/31/2021	1667751	11/18/2021	4,111.47	9999	WIRELESS LOCKS
1667751 Total						11,063.20		
1395	ARAMARK SERVICES INC	200790600-001115	11/03/2021	1667756	11/18/2021	8,615.06	2050	4314 INMATE MEALS WK 10/28-11/3/21
1395	ARAMARK SERVICES INC	200790600-001116	11/10/2021	1667756	11/18/2021	9,260.09	2050	4637 INMATE MEALS 11/4-11/10/21

1078	BEAVER DAM COMMUNITY HOSPITAL INC	MQB101454	07/31/2021	1667758	11/18/2021	30.00	9730	2021 CONTRACT IIIB
1078	BEAVER DAM COMMUNITY HOSPITAL INC	MQB101462	07/31/2021	1667758	11/18/2021	40.00	9730	2021 CONTRACT IIIB
1078	BEAVER DAM COMMUNITY HOSPITAL INC	MQB101515	07/31/2021	1667758	11/18/2021	40.00	9730	2021 CONTRACT IIIB
1078	BEAVER DAM COMMUNITY HOSPITAL INC	MQB101566	07/31/2021	1667758	11/18/2021	50.00	9730	2021 CONTRACT IIIB
1078	BEAVER DAM COMMUNITY HOSPITAL INC	MQB101569	07/31/2021	1667758	11/18/2021	30.00	9730	2021 CONTRACT IIIB
1078	BEAVER DAM COMMUNITY HOSPITAL INC	MQB101591	07/31/2021	1667758	11/18/2021	30.00	9730	2021 CONTRACT IIIB
1078	BEAVER DAM COMMUNITY HOSPITAL INC	MQB101592	07/31/2021	1667758	11/18/2021	30.00	9730	2021 CONTRACT IIIB
1078	BEAVER DAM COMMUNITY HOSPITAL INC	MQB101611	07/31/2021	1667758	11/18/2021	40.00	9730	2021 CONTRACT IIIB
1078	BEAVER DAM COMMUNITY HOSPITAL INC	MQB101880	08/31/2021	1667758	11/18/2021	40.00	9730	2021 CONTRACT IIIB
1078	BEAVER DAM COMMUNITY HOSPITAL INC	MQB101932	08/31/2021	1667758	11/18/2021	40.00	9730	2021 CONTRACT IIIB
1078	BEAVER DAM COMMUNITY HOSPITAL INC	MQB101986	08/31/2021	1667758	11/18/2021	50.00	9730	2021 CONTRACT IIIB
1078	BEAVER DAM COMMUNITY HOSPITAL INC	MQB101989	08/31/2021	1667758	11/18/2021	30.00	9730	2021 CONTRACT IIIB
1078	BEAVER DAM COMMUNITY HOSPITAL INC	MQB102011	08/31/2021	1667758	11/18/2021	30.00	9730	2021 CONTRACT IIIB
1078	BEAVER DAM COMMUNITY HOSPITAL INC	MQB102012	08/31/2021	1667758	11/18/2021	30.00	9730	2021 CONTRACT IIIB
1078	BEAVER DAM COMMUNITY HOSPITAL INC	MQB102031	08/31/2021	1667758	11/18/2021	40.00	9730	2021 CONTRACT IIIB
1078	BEAVER DAM COMMUNITY HOSPITAL INC	MQB102301	09/30/2021	1667758	11/18/2021	30.00	9730	2021 CONTRACT IIIB
1078	BEAVER DAM COMMUNITY HOSPITAL INC	MQB102308	09/30/2021	1667758	11/18/2021	49.57	9730	2021 CONTRACT IIIB
1078	BEAVER DAM COMMUNITY HOSPITAL INC	MQB102360	09/30/2021	1667758	11/18/2021	40.00	9730	2021 CONTRACT IIIB
1078	BEAVER DAM COMMUNITY HOSPITAL INC	MQB102415	09/30/2021	1667758	11/18/2021	50.00	9730	2021 CONTRACT IIIB
1078	BEAVER DAM COMMUNITY HOSPITAL INC	MQB102418	09/30/2021	1667758	11/18/2021	30.00	9730	2021 CONTRACT IIIB
1078	BEAVER DAM COMMUNITY HOSPITAL INC	MQB102440	09/30/2021	1667758	11/18/2021	30.00	9730	2021 CONTRACT IIIB
1078	BEAVER DAM COMMUNITY HOSPITAL INC	MQB102442	09/30/2021	1667758	11/18/2021	30.00	9730	2021 CONTRACT IIIB
1078	BEAVER DAM COMMUNITY HOSPITAL INC	MQB102459	09/30/2021	1667758	11/18/2021	40.00	9730	2021 CONTRACT IIIB
1078	BEAVER DAM COMMUNITY HOSPITAL INC	MQB 102945	10/31/2021	1667758	11/18/2021	84.00	9770	OCT MEALS
1078	BEAVER DAM COMMUNITY HOSPITAL INC	122922	10/26/2021	1667758	11/18/2021	57.00	2010	URINE TEST
1078	BEAVER DAM COMMUNITY HOSPITAL INC	122699	10/20/2021	1667758	11/18/2021	61.00	2010	URINE TEST
1078	BEAVER DAM COMMUNITY HOSPITAL INC	MQB 103087	10/31/2021	1667758	11/18/2021	-25.10	9730	2021 CONTRACT CREDIT MEMO IIIB
1078	BEAVER DAM COMMUNITY HOSPITAL INC	194465	09/24/2021	1667758	11/18/2021	756.90	2050	LABS FOR FBOP
1078	BEAVER DAM COMMUNITY HOSPITAL INC	194737	09/24/2021	1667758	11/18/2021	677.10	2050	LABS FOR FBOP INMATE
				1667758 Total		10,181.47		
460	COUNTY OF FOND DU LAC	24616	11/02/2021	1667769	11/18/2021	16,100.00	2050	CONTRACT FOR BOARDING CNTY INMATES
				1667769 Total		16,100.00		
211	COUNTY OF TREMPLEAU	OCTOBER 2021	10/31/2021	1667773	11/18/2021	21,313.24	9720	2021 CONTRACT
				1667773 Total		21,313.24		
29	DECKER SUPPLY CO	916940	10/22/2021	1667779	11/18/2021	22,180.00	3110	CHEVRONS & BRACKETS
29	DECKER SUPPLY CO	917044	10/29/2021	1667779	11/18/2021	1,217.45	3110	SIGNS
				1667779 Total		23,397.45		
21	DODGE CONCRETE INC	375510	10/19/2021	1667783	11/18/2021	1,806.00	3110	BAG CONCRETE
21	DODGE CONCRETE INC	375511	10/19/2021	1667783	11/18/2021	1,032.00	3110	BAG CONCRETE
21	DODGE CONCRETE INC	375679	10/20/2021	1667783	11/18/2021	1,870.50	3110	BAG CONCRETE
21	DODGE CONCRETE INC	375680	10/20/2021	1667783	11/18/2021	1,612.50	3110	BAG CONCRETE
21	DODGE CONCRETE INC	375718	10/21/2021	1667783	11/18/2021	1,612.50	3110	BAG CONCRETE
21	DODGE CONCRETE INC	376098	10/27/2021	1667783	11/18/2021	1,419.00	3110	BAG CONCRETE
21	DODGE CONCRETE INC	376207	10/28/2021	1667783	11/18/2021	1,741.50	3110	BAG CONCRETE
21	DODGE CONCRETE INC	375841	10/22/2021	1667783	11/18/2021	1,548.00	3110	9 BAG CONCRETE
21	DODGE CONCRETE INC	375950	10/26/2021	1667783	11/18/2021	903.00	3110	9 BAG CONCRETE
21	DODGE CONCRETE INC	376241	10/29/2021	1667783	11/18/2021	1,935.00	3110	9 BAG CONCRETE
				1667783 Total		15,480.00		
91	ENERGY SERVICES INC	2193	09/30/2021	1667790	11/18/2021	19,797.94	9730	2020 - 2021 CONTRACT SEPTEMBER

			1667790 Total		19,797.94	
112 Family Youth Interaction Zone		10/31/2021	1667793	11/18/2021	1,485.00 9730	2021 CONTRACT LIVING ARRANGEMENTS
112 Family Youth Interaction Zone	STAND2021-10	11/07/2021	1667793	11/18/2021	4,531.50 9730	2021 CONTRACT MENTORSHIP
112 Family Youth Interaction Zone	CCS2021-10	10/31/2021	1667793	11/18/2021	129,731.12 9720	2021 CONTRACT CCS
			1667793 Total		135,747.62	
932 JOHNSON CONTROLS	00044855161	10/27/2021	1667805	11/18/2021	43,000.00 8010	CONTROLS UPGRADE
			1667805 Total		43,000.00	
723 JUNEAU UTILITIES	110821-1 700380-00	11/08/2021	1667806	11/18/2021	219.01 3110	ACCT 700380-00 HIGHWAY DEPT
723 JUNEAU UTILITIES	110821-2 700405-00	11/08/2021	1667806	11/18/2021	2,761.86 3110	ACCT 700405-00 HIGHWAY DEPT
723 JUNEAU UTILITIES	110821-3 700410-00	11/08/2021	1667806	11/18/2021	2,493.35 3110	ACCT 700410-00 HIGHWAY DEPT
723 JUNEAU UTILITIES	110821700420-00	11/08/2021	1667806	11/18/2021	7,410.11 8010	ELECTRIC
723 JUNEAU UTILITIES	110821700425-00	11/08/2021	1667806	11/18/2021	555.93 8010	WATER, FIRE, SEWER
723 JUNEAU UTILITIES	110821201720-00	11/08/2021	1667806	11/18/2021	55.00 8010	ELECTRIC
723 JUNEAU UTILITIES	110821700085-00	11/08/2021	1667806	11/18/2021	601.04 8010	ELECTRIC, WATER, FIRE, SEWER
723 JUNEAU UTILITIES	110821700055-00	11/08/2021	1667806	11/18/2021	11,710.38 8010	ELECTRIC
723 JUNEAU UTILITIES	110821700060-00	11/08/2021	1667806	11/18/2021	2,096.72 8010	WATER, FIRE, SEWER
723 JUNEAU UTILITIES	110821700095-00	11/08/2021	1667806	11/18/2021	38,473.59 8010	ELECTRIC
723 JUNEAU UTILITIES	110821700100-00	11/08/2021	1667806	11/18/2021	9,135.99 8010	WATER, FIRE, SEWER
723 JUNEAU UTILITIES	110821700090-00	11/08/2021	1667806	11/18/2021	4,488.43 8010	ELECTRIC, WATER, FIRE, SEWER
723 JUNEAU UTILITIES	106020-06OCT21	11/08/2021	1667806	11/18/2021	323.02 9010	ELECTRIC/WATER/SEWER 10/1-11/1/21 CGH
723 JUNEAU UTILITIES	700043-00OCT21	11/08/2021	1667806	11/18/2021	34.40 9010	ELECTRIC CLV GARAGES 10/1-11/1/21 CLV GARAGES
723 JUNEAU UTILITIES	700035-00OCT21	11/08/2021	1667806	11/18/2021	199.63 9010	TRAILVIEW ELECTRIC 10/1-11/1/21
723 JUNEAU UTILITIES	700045-00OCT21	11/08/2021	1667806	11/18/2021	24,202.08 9010	ELECTRIC CLV 10/1-11/1/21
723 JUNEAU UTILITIES	700049-00OCT21	11/08/2021	1667806	11/18/2021	5,981.02 9010	WATER/SEWER/FIRE CLV 10/1-11/1/21
			1667806 Total		110,741.56	
1104 KRIETE GROUP	X104027874:01	10/22/2021	1667811	11/18/2021	202.93 3110	PARTS
1104 KRIETE GROUP	X104027875:01	10/25/2021	1667811	11/18/2021	76.68 3110	FITTINGS
1104 KRIETE GROUP	X104027977:01	10/25/2021	1667811	11/18/2021	440.90 3110	BRAKE SHOES
1104 KRIETE GROUP	X104028001:01	10/26/2021	1667811	11/18/2021	126.95 3110	BRACKETS
1104 KRIETE GROUP	X104028004:01	10/26/2021	1667811	11/18/2021	76.70 3110	PARTS
1104 KRIETE GROUP	X104028004:02	10/27/2021	1667811	11/18/2021	141.18 3110	SPEED SENSOR
1104 KRIETE GROUP	X104028034:01	10/26/2021	1667811	11/18/2021	3,360.00 3110	BRAKE DRUMS
1104 KRIETE GROUP	X104025332:02	10/28/2021	1667811	11/18/2021	107.84 3110	BACKUP ALARM
1104 KRIETE GROUP	X104027510:01	10/19/2021	1667811	11/18/2021	5,444.58 3110	TURBO KIT
1104 KRIETE GROUP	X104027594:01	10/19/2021	1667811	11/18/2021	2,302.55 3110	EGR COOLER
1104 KRIETE GROUP	X104027794:01	10/21/2021	1667811	11/18/2021	-325.00 3110	CORE CREDIT
1104 KRIETE GROUP	X104027835:01	10/29/2021	1667811	11/18/2021	1,235.94 3110	FLOOR MATS
1104 KRIETE GROUP	X104028004:03	10/28/2021	1667811	11/18/2021	70.59 3110	SPEED SENSOR
1104 KRIETE GROUP	X104028206:01	10/28/2021	1667811	11/18/2021	155.05 3110	PARTS
1104 KRIETE GROUP	X104028211:01	10/28/2021	1667811	11/18/2021	637.32 3110	PARTS
1104 KRIETE GROUP	X104028220:01	10/28/2021	1667811	11/18/2021	-104.00 3110	CORE CREDIT
1104 KRIETE GROUP	X104028246:01	10/29/2021	1667811	11/18/2021	43.80 3110	DRAIN VALVE
			1667811 Total		13,994.01	
372 ORION FAMILY SERVICES INC	25347	10/31/2021	1667842	11/18/2021	5,643.00 9720	2021 CONTRACT CCS
372 ORION FAMILY SERVICES INC	25329	10/31/2021	1667842	11/18/2021	3,699.00 9720	2021 CONTRACT CCS
372 ORION FAMILY SERVICES INC	25331	10/31/2021	1667842	11/18/2021	4,347.00 9720	2021 CONTRACT CCS
372 ORION FAMILY SERVICES INC	25333	10/31/2021	1667842	11/18/2021	2,781.00 9720	2021 CONTRACT CCS
372 ORION FAMILY SERVICES INC	25334	10/31/2021	1667842	11/18/2021	1,782.00 9720	2021 CONTRACT CCS

372 ORION FAMILY SERVICES INC	25335	10/31/2021	1667842	11/18/2021	945.00	9720	2021 CONTRACT CCS
372 ORION FAMILY SERVICES INC	25337	10/31/2021	1667842	11/18/2021	1,215.00	9720	2021 CONTRACT CCS
372 ORION FAMILY SERVICES INC	25339	10/31/2021	1667842	11/18/2021	2,538.00	9720	2021 CONTRACT CCS
			1667842 Total		22,950.00		
647 STATE OF WISCONSIN	OCT 2021 COC FEES	11/10/2021	1667853	11/18/2021	129,444.42	1410	CLERK OF COURT FEES DUE STATE OCTOBER 2021
			1667853 Total		129,444.42		
2281 TRAILWAYS COUNSELING, LLC	1764	10/01/2021	1667863	11/18/2021	1,538.00	9720	2021 CONTRACT CCS
2281 TRAILWAYS COUNSELING, LLC	1759	11/01/2021	1667863	11/18/2021	1,009.56	9720	2021 CONTRACT CCS
2281 TRAILWAYS COUNSELING, LLC	1758	11/01/2021	1667863	11/18/2021	2,427.24	9720	2021 CONTRACT CCS
2281 TRAILWAYS COUNSELING, LLC	1722	11/01/2021	1667863	11/18/2021	2,307.12	9720	2021 CONTRACT CCS
2281 TRAILWAYS COUNSELING, LLC	1724	11/01/2021	1667863	11/18/2021	1,691.95	9720	2021 CONTRACT CCS
2281 TRAILWAYS COUNSELING, LLC	1730	11/01/2021	1667863	11/18/2021	1,107.44	9720	2021 CONTRACT CCS
2281 TRAILWAYS COUNSELING, LLC	1732	11/01/2021	1667863	11/18/2021	553.72	9720	2021 CONTRACT CCS
2281 TRAILWAYS COUNSELING, LLC	1746	11/01/2021	1667863	11/18/2021	794.76	9720	2021 CONTRACT CCS
2281 TRAILWAYS COUNSELING, LLC	1742	11/01/2021	1667863	11/18/2021	1,868.76	9720	2021 CONTRACT CCS
2281 TRAILWAYS COUNSELING, LLC	1740	11/01/2021	1667863	11/18/2021	1,095.48	9720	2021 CONTRACT CCS
2281 TRAILWAYS COUNSELING, LLC	1739	11/01/2021	1667863	11/18/2021	751.80	9720	2021 CONTRACT CCS
2281 TRAILWAYS COUNSELING, LLC	1751	11/01/2021	1667863	11/18/2021	738.24	9720	2021 CONTRACT CCS
2281 TRAILWAYS COUNSELING, LLC	1719	11/01/2021	1667863	11/18/2021	861.28	9720	2021 CONTRACT CST
2281 TRAILWAYS COUNSELING, LLC	1763	11/01/2021	1667863	11/18/2021	676.72	9720	2021 CONTRACT CST
			1667863 Total		17,422.07		
638 WI DEPT OF HEALTH SERVICES	5034 113021	11/01/2021	1667871	11/18/2021	5,100.00	9010	MONTHLY LICENSED BED ASSESSMENTS CBIC NOV 21
638 WI DEPT OF HEALTH SERVICES	5026 113021	11/01/2021	1667871	11/18/2021	1,700.00	9010	MONTHLY LICENSED BED ASSESSMENTS NOV 21 CBH 1
638 WI DEPT OF HEALTH SERVICES	5036 113021	11/01/2021	1667871	11/18/2021	1,700.00	9010	MONTHLY LICENSED BED ASSESSMENTS NOV 21 CBH 2
638 WI DEPT OF HEALTH SERVICES	5049 113021	11/01/2021	1667871	11/18/2021	1,700.00	9010	MONTHLY LICENSED BED ASSESSMENTS NOV 21 CBH 3
638 WI DEPT OF HEALTH SERVICES	5050 113021	11/01/2021	1667871	11/18/2021	1,700.00	9010	MONTHLY LICENSED BED ASSESSMENTS NOV 21 CBH 4
638 WI DEPT OF HEALTH SERVICES	2977 113021	11/01/2021	1667871	11/18/2021	41,860.00	9010	MONTHLY LICENSED BED ASSESSMENTS NOV 21 IID
638 WI DEPT OF HEALTH SERVICES	2380 113021	11/01/2021	1667871	11/18/2021	20,400.00	9010	MONTHLY LICENSED BED ASSESSMENTS NOV 21 CLV
			1667871 Total		74,160.00		
663 WI DEPT OF TRANSPORTATION	395-0000239436	11/01/2021	1667875	11/18/2021	18,709.51	3110	MUNI000281 PROJ 39538980072 CTH T - CTH G
663 WI DEPT OF TRANSPORTATION	395-0000239437	11/01/2021	1667875	11/18/2021	31,537.13	3110	MUNI000281 PROJ 39538980073 CTH T - CTH G
			1667875 Total		50,246.64		
751 NATIONWIDE TRUST COMPANY FSB	NR112621	11/29/2021	1667882	11/29/2021	10,787.00	1310	DEFERRED COMPENSATION
751 NATIONWIDE TRUST COMPANY FSB	NROTH112621	11/29/2021	1667882	11/29/2021	3,590.00	1310	DEFERRED COMPENSATION
			1667882 Total		14,377.00		
774 CHRISTIAN FAMILY SOLUTIONS HOME CARE	2188 SEPT 2021	09/30/2021	1667891	12/02/2021	384.75	9740	2021 CONTRACT APS
774 CHRISTIAN FAMILY SOLUTIONS HOME CARE	2212 SEPT 2021	09/30/2021	1667891	12/02/2021	324.00	9740	2021 CONTRACT AFCSP
774 CHRISTIAN FAMILY SOLUTIONS HOME CARE	2211 SEPT 2021	09/30/2021	1667891	12/02/2021	479.25	9740	2021 CONTRACT APS
774 CHRISTIAN FAMILY SOLUTIONS HOME CARE	2035 SEPT 2021	09/30/2021	1667891	12/02/2021	162.00	9740	2021 CONTRACT SHC
774 CHRISTIAN FAMILY SOLUTIONS HOME CARE	2132 SEPT 2021	09/30/2021	1667891	12/02/2021	276.75	9740	2021 CONTRACT SHC

774 CHRISTIAN FAMILY SOLUTIONS HOME CARE	2212	OCTOBER 2021	10/31/2021	1667891	12/02/2021	405.00	9740	2021 CONTRACT AFCSP
774 CHRISTIAN FAMILY SOLUTIONS HOME CARE	1972	OCTOBER 2021	10/31/2021	1667891	12/02/2021	305.50	9740	2021 CONTRACT ELD
774 CHRISTIAN FAMILY SOLUTIONS HOME CARE	2215	OCTOBER 2021	10/31/2021	1667891	12/02/2021	108.00	9740	2021 CONTRACT ELD
774 CHRISTIAN FAMILY SOLUTIONS HOME CARE	2226	OCTOBER 2021	10/31/2021	1667891	12/02/2021	114.75	9740	2021 CONTRACT AFCSP
774 CHRISTIAN FAMILY SOLUTIONS HOME CARE	2185	OCTOBER 2021	10/31/2021	1667891	12/02/2021	155.25	9740	2021 CONTRACT AFCSP
774 CHRISTIAN FAMILY SOLUTIONS HOME CARE	2206	OCTOBER 2021	10/31/2021	1667891	12/02/2021	81.00	9740	2021 CONTRACT AFCSP
774 CHRISTIAN FAMILY SOLUTIONS HOME CARE	2090	OCTOBER 2021	10/31/2021	1667891	12/02/2021	216.00	9740	2021 CONTRACT AFCSP
774 CHRISTIAN FAMILY SOLUTIONS HOME CARE	2119	OCTOBER 2021	10/31/2021	1667891	12/02/2021	108.00	9740	2021 CONTRACT NFCSP
774 CHRISTIAN FAMILY SOLUTIONS HOME CARE	2111	OCTOBER 2021	10/31/2021	1667891	12/02/2021	108.00	9740	2021 CONTRACT NFCSP
774 CHRISTIAN FAMILY SOLUTIONS HOME CARE	2200	OCTOBER 2021	10/31/2021	1667891	12/02/2021	81.00	9740	2021 CONTRACT NFCSP
774 CHRISTIAN FAMILY SOLUTIONS HOME CARE	2202	OCTOBER 2021	10/31/2021	1667891	12/02/2021	270.00	9740	2021 CONTRACT NFCSP
774 CHRISTIAN FAMILY SOLUTIONS HOME CARE	2198	OCTOBER 2021	10/31/2021	1667891	12/02/2021	492.75	9740	2021 CONTRACT NFCSP
774 CHRISTIAN FAMILY SOLUTIONS HOME CARE	2218	OCTOBER 2021	10/31/2021	1667891	12/02/2021	216.00	9740	2021 CONTRACT AFCSP
774 CHRISTIAN FAMILY SOLUTIONS HOME CARE	2049	OCTOBER 2021	10/31/2021	1667891	12/02/2021	202.50	9740	2021 CONTRACT AFCSP
				1667891 Total		16,802.50		
495 CITY OF BEAVER DAM	20612141421001		11/22/2021	1667892	12/02/2021	21,137.58	1410	CHARGEBACK FOR REFUNDED 2021 TAX - WAL-MART
				1667892 Total		21,137.58		
456 COLUMBIA COUNTY SHERIFFS DEPARTMENT	102021DC		11/05/2021	1667895	12/02/2021	22,908.00	2050	CONTRACT FOR HOUSING COUNTY INMATES
456 COLUMBIA COUNTY SHERIFFS DEPARTMENT	102021DCMED		11/05/2021	1667895	12/02/2021	2,127.44	2050	CONTRACT FOR HOUSING COUNTY INMATES - MEDS
				1667895 Total		25,035.44		
463 COUNTY OF GREEN LAKE	14528		11/03/2021	1667897	12/02/2021	10,664.00	2050	CONTRACT FOR HOUSING COUNTY INMATES
				1667897 Total		10,664.00		
197 GREMMER & ASSOCIATES INC	171023-35		11/04/2021	1667914	12/02/2021	11,908.34	3318	CTH M DESIGN CONTRACT
197 GREMMER & ASSOCIATES INC	211004-2		11/04/2021	1667914	12/02/2021	2,580.40	3318	2022 AND FUTURE LET IMPROVEMENTS
				1667914 Total		14,488.74		
1077 MEDLINE INDUSTRIES, INC.	1974001043		11/11/2021	1667926	12/02/2021	4,842.43	9010	NURSING SUPPLIES
1077 MEDLINE INDUSTRIES, INC.	1973110373		11/04/2021	1667926	12/02/2021	3,191.35	9010	NURSING SUPPLIES
1077 MEDLINE INDUSTRIES, INC.	1972103884		10/28/2021	1667926	12/02/2021	4,970.74	9010	NURSING SUPPLIES
				1667926 Total		13,004.52		
751 NATIONWIDE TRUST COMPANY FSB			11/15/2021	1667930	12/02/2021	21,683.80	1610	PEHP remaining sick time payout
				1667930 Total		21,683.80		
1134 NETSMART TECHNOLOGIES INC	480173		10/03/2021	1667931	12/02/2021	43,103.22	9710	MyEvolv/CareConnect/myHealthPointe 2022 Maintenanc
				1667931 Total		43,103.22		
2364 TEAM LABORATORY CHEMICAL LLC	INV0027996		10/15/2021	1668042	12/02/2021	33,488.50	3110	BASE STABILIZER
				1668042 Total		33,488.50		
999 YAHARA MATERIALS INC	120178		10/15/2021	1668057	12/02/2021	12,044.02	3110	GRAVEL
				1668057 Total		12,044.02		
647 STATE OF WISCONSIN	OCTOBER 2021		11/12/2021	21314013	11/12/2021	106,003.20	1310	TRANSFER FEES DUE STATE OCT 2021
				21314013 Total		106,003.20		
636 WI DEPT OF EMPLOYEE TRUST FUNDS	SEPTEMBER 2021		10/29/2021	213000040	10/29/2021	466,246.89	1310	WRS DODGE COUNTY
				213000040 Total		466,246.89		
617 INTERNAL REVENUE SERVICE	102921		10/29/2021	213010078	10/29/2021	395,479.01	1310	FED TAX PYMT 102921
				213010078 Total		395,479.01		
643 WI DEPT OF REVENUE	WI102921		10/29/2021	213010110	10/29/2021	160,568.97	1310	STATE TAX DODGE COUNTY

			213010110 Total		160,568.97		
744 EMPLOYEE BENEFIT CORPORATION (EBC)	EBC102921	10/29/2021	213020061	10/29/2021	12,019.47	1310	EBC EE/ER CONTRIBUTIONS
744 EMPLOYEE BENEFIT CORPORATION (EBC)	3409033	10/15/2021	213020061	10/29/2021	740.83	1310	EBC COBRA SECURE
			213020061 Total		12,760.30		
1341 US BANK	USB102921	10/29/2021	213020067	10/29/2021	18,634.90	1310	NON EBC EE/ER CONTRIBUTIONS
			213020067 Total		18,634.90		
1368 DELTA DENTAL	508546	11/08/2021	213130103	11/10/2021	13,514.91	1310	DELTA DENTAL CLAIMS 11/4-10/2021
			213130103 Total		13,514.91		
617 INTERNAL REVENUE SERVICE	111221-1	11/12/2021	213140131	11/12/2021	375,859.16	1310	FED TAX PYMT DODGE CO 111221
			213140131 Total		375,859.16		
1341 US BANK	USB111221	11/12/2021	213160056	11/12/2021	15,305.98	1310	NON EBC EE/ER CONTRIBUTIONS
			213160056 Total		15,305.98		
617 INTERNAL REVENUE SERVICE	111221	11/12/2021	213160076	11/12/2021	44,923.85	1310	FED TAX PYMT DODGE CO
			213160076 Total		44,923.85		
643 WI DEPT OF REVENUE	WI111521	11/15/2021	213160191	11/15/2021	83,180.86	1310	STATE TAX DODGE COUNTY
			213160191 Total		83,180.86		
1341 US BANK	STMT 11-10-2021	11/10/2021	213190172	11/15/2021	194,800.45	1310	US BANK STMT 11-10-2021
			213190172 Total		194,800.45		
1368 DELTA DENTAL	514311	11/22/2021	213270044	11/24/2021	14,473.28	1310	DELTA CLAIMS 11/18-24/2021
			213270044 Total		14,473.28		
617 INTERNAL REVENUE SERVICE	112621	11/26/2021	213280097	11/26/2021	388,272.06	1310	FED TAX PYMT 112621
			213280097 Total		388,272.06		
1341 US BANK	USB112621	11/26/2021	213300020	11/26/2021	16,302.79	1310	NON-EBC EE/ER CONTRIBUTIONS
			213300020 Total		16,302.79		
636 WI DEPT OF EMPLOYEE TRUST FUNDS	OCTOBER 2021	11/30/2021	213300078	11/30/2021	692,457.01	1310	WRS DODGE COUNTY
			213300078 Total		692,457.01		
643 WI DEPT OF REVENUE	WI113021	11/30/2021	213330128	11/30/2021	85,143.37	1310	STATE TAX DODGE COUNTY
			213330128 Total		85,143.37		
					9,875,954.57		