



Johnson & Block
AND COMPANY, INC.

Certified Public Accountants



**FINANCIAL STATEMENTS WITH
INDEPENDENT AUDITOR'S REPORT**

For the Years Ended December 2014 and 2013

Quality service through our commitment to clients and staff.

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COUNTY OF DODGE

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December 31, 2014 and 2013

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Certified Public Accountants

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INDEPENDENT AUDITOR'S REPORT

July 10, 2015

To the Honorable Members of the
Board of Supervisors of the County of Dodge

We have audited the accompanying financial statements of the governmental activities and each major fund of the County of Dodge (the "County") as of and for the years ended December 31, 2014 and 2013, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting principles used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall financial statement presentation.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the County of Dodge as of December 31, 2014 and 2013, and the changes in financial position for the years then ended in conformity with accounting principles generally accepted in the United States of America.



Report on Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages iii through xii and 29 through 30 be presented to supplement the basic financial statements. Such information, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Report on Other Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's financial statements as a whole. The Clearview schedule of operating revenues and expenses and the statistical section are presented for purposes of additional analysis and are not a required part of the financial statements. The Clearview schedule of operating revenues and expenses is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole. The statistical section has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 10, 2015 on our consideration of the county's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and important for assessing the results of our audit.

Johnson Block & Co., Inc.

Johnson Block & Co., Inc.
Certified Public Accountants
Madison, Wisconsin

County of Dodge
Management's Discussion and Analysis
For the Years Ended December 31, 2014 and 2013

As management of Dodge County, we present this discussion and analysis to the readers of the County's Financial Statements as an introduction to Dodge County's financial activities for the fiscal years ended December 31, 2014 and 2013.

Services of the County

The County provides a range of services from health and human services to public safety to road maintenance and construction. A summary of the major services of the County is as follows:

Health and Human Services

The County provides health and human services in the functional areas of:

- Public health
- WIC (Women, Infants & Children)
- Aging
- Mental health
- Developmental disabilities
- Alcohol and other drug abuse
- Economic support
- Job skills training (W-2 program)
- Child Protective Services (abuse and neglect)
- Juvenile Justice (adolescents)
- Birth to Three (early intervention for children with developmental delays)
- Children's Long Term Support (children with disabilities)
- Child support enforcement
- Long-term care (Clearview)

Public Safety

The County provides law enforcement and emergency services through the Sheriff's Department and the Offices of the District Attorney and Medical Examiner. In addition, the County maintains a jail within the Sheriff's Department.

Public Works

The County maintains and replaces County roads and contracts with the State and certain municipalities to maintain State and municipal roads.

General Government

The general government function includes legislative, judicial, legal, property tax collection, elections and administrative functions.

Culture, Recreation and Education

The County operates parks, manages the University of Wisconsin Extension educational services, coordinates library services and supports historical societies.

Conservation and Development

The County provides land and water conservation and economic development services. These services include land use planning and zoning regulation and enforcement.

Financial highlights

- The total of all combined fund balances ended 2014 at \$40,299,544 which is a decrease of \$301,202 in comparison with the prior year
- The General Fund had a decrease in fund balance of \$1,248,590 and ended 2014 with a balance of \$27,307,609, which is 68% of the total County Fund balance. The largest decrease of the General fund occurred in the unassigned fund balance category. The majority of the decrease was due to budget overruns in the Health and Human Services area.
 - The Health and Human Services budget overruns were primarily due to: Outpatient Support wages and benefits, Community Support After Care, Community Based Residential Facilities (CBRF) placements and involuntary placements in state and child care institutions.
 - The General Fund remains within its 10% Fund Balance policy
- The County's total debt decreased by \$3,240,000
- The Highway fund increased by \$1,386,215 due to projects being carried over into the next year
- Clearview's fund balance decreased by \$496,543 due to write offs for uncollectable accounts and Medicaid adjustments
- The assets of the County exceeded its liabilities at the close of 2014 by \$212,515,928, increasing the County's total net position by \$1,726,931. The changes are shown in more detail on the following page and in the Statistical section
- On the modified accrual basis of accounting, expenditures exceeded revenues by \$394,904 in 2014 and \$3,789,629 in 2013. Details are shown on the statements of revenues, expenditures and changes in fund balances on pages 7 and 8.

County-Wide Financial Statements

Under generally accepted accounting principles, the County reports two sets of financial statements, one on the accrual basis of accounting and the other on the modified accrual basis of accounting. The accrual basis financial statements or the County-Wide financial

statements consist of the Statement of Net Position and the Statement of Activities and are presented on an aggregated basis.

The *Statement of Net Position* presents information on all the County's assets and liabilities, with the difference between the two reported as Net Position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

Capital Assets represent 81% of the total net position. The County uses capital assets to provide services to citizens; consequently, the assets are not available for future spending. 17% of the County's net position is unrestricted. Unrestricted net position may be used to meet the County's ongoing obligations to citizens and creditors.

The most significant contributor to the increase in net position was the decrease in long-term debt.

The *Statement of Activities* presents information by services provided (function of government) showing how the County's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The Statements of Activities combines Health and Human Services with Clearview and reports them as Human Services and Health. Total expenses have increased primarily due to Health and Human Services' Outpatient wages and benefits, Community Support After Care, Community Based Residential Facilities (CBRF) placements and involuntary placements in state and child care institutions and Clearview's Uncollectable Account write-offs and Medicaid adjustments. (See "2014 Expenditures by Function" graph on page vii.)

Public Works purchased the Mayville highway shop in 2013 and had no building projects in 2014, therefore reducing expenses.

There are several revenue sources with variances. Operating Grants In Aids had the most significant increase in public safety due to the acquisition of a donated mine resistant armored vehicle (MRAV). Charges for Services revenues were increased due to higher census at Clearview. The Other Revenues decreased are a result of a multi-year adjustment to the value of interest income. (See "2014 Revenues by Source" graph on page vii.)

Governmental Fund Financial Statements

The modified accrual basis financial statements or the Governmental Fund financial statements consist of the Balance Sheet and the Statement of Revenues, Expenditures and Changes in Fund Balances and are presented on a fund accounting basis. The Governmental Fund financial statements do not include any long-term assets, such as fixed assets, and long-term liabilities, such as long-term debt.

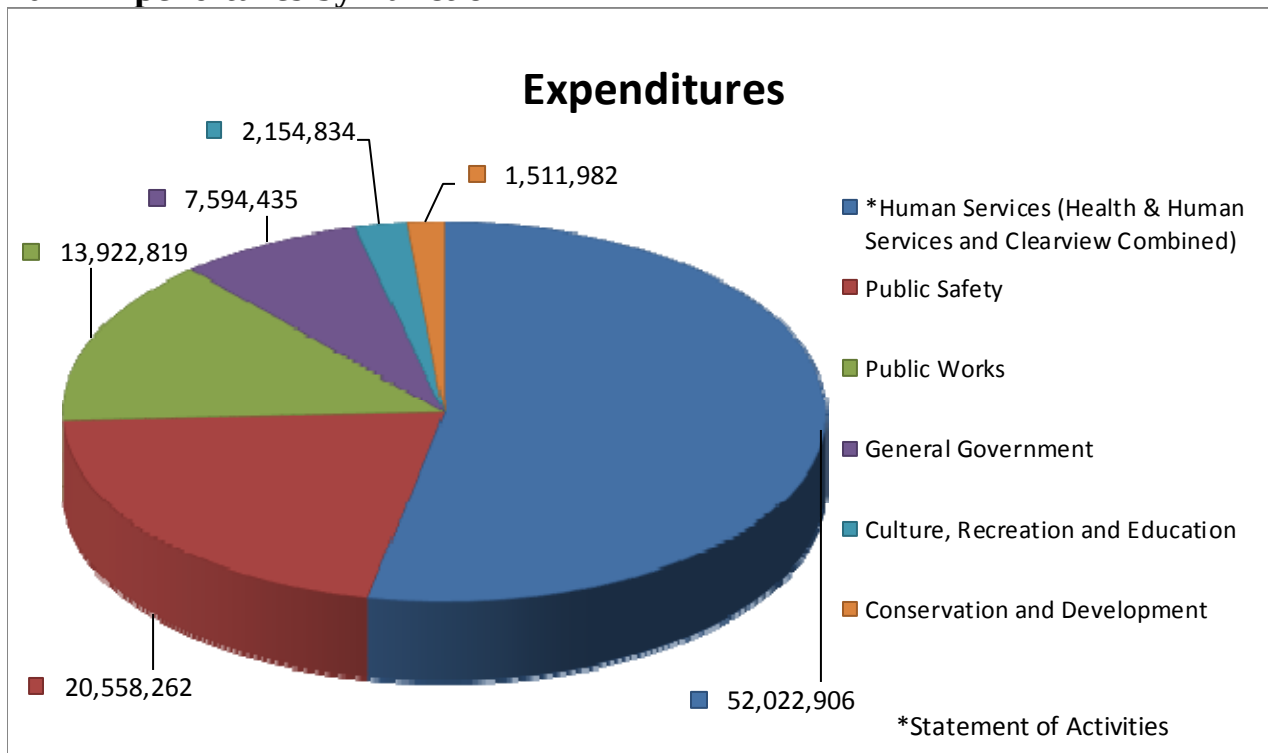
Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to the government-wide financial statements which facilitates comparison between *governmental funds and governmental activities*.

Dodge County has several Funds all of which are categorized as Governmental. The General Fund is the core operating fund. Most of the county's programs are financed through the General Fund.

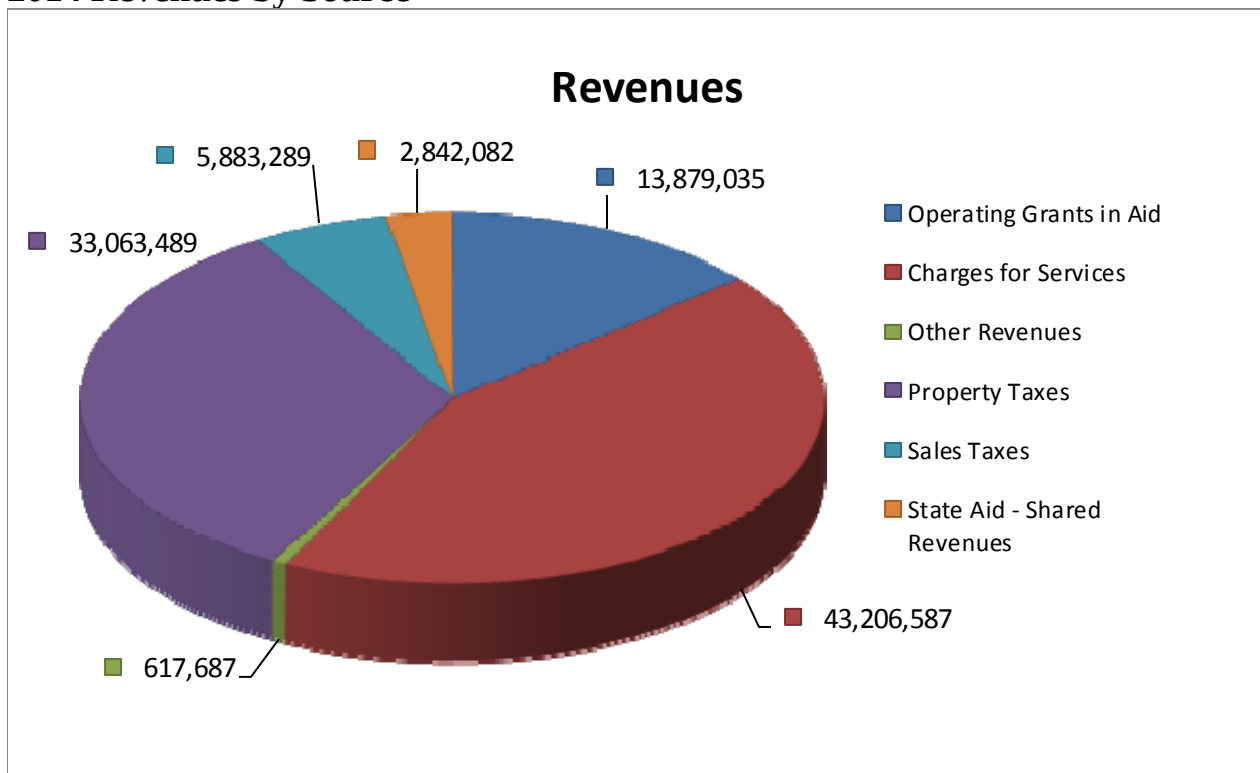
Comparison of Revenues and Expenses

	<u>Years Ended December 31,</u>		
	<u>2014</u>	<u>2013</u>	<u>2012</u>
Expenses:			
Human Services	\$ 52,022,906	\$ 45,964,505	\$ 45,175,339
Public Safety	20,558,262	20,774,320	22,060,022
Public Works	13,922,819	17,143,360	16,512,196
General Government	7,594,435	8,570,947	7,146,105
Culture, Recreation and Education	2,154,834	2,034,095	1,914,377
Conservation and Development	1,511,982	1,335,660	1,537,289
Total	<u>97,765,238</u>	<u>95,822,887</u>	<u>94,345,328</u>
Revenues:			
Operating Grants in Aid	13,879,035	13,236,759	14,133,651
Capital Grants in Aid	-	-	-
Charges for Services	43,206,587	41,656,119	39,833,289
Other Revenues	617,687	848,069	1,366,436
Total	<u>57,703,309</u>	<u>55,740,947</u>	<u>55,333,376</u>
Net Expenses	(40,061,929)	(40,081,940)	(39,011,952)
Property Taxes	33,063,489	32,802,621	33,232,124
Sales Taxes	5,883,289	5,402,133	5,312,674
State Aid - Shared Revenues	<u>2,842,082</u>	<u>2,899,271</u>	<u>2,899,315</u>
Increase in Net Assets	1,726,931	1,022,085	2,432,161
Net Assets - Beginning of Year	<u>210,788,997</u>	<u>209,766,912</u>	<u>207,334,751</u>
Net Assets - End of Year	<u>\$212,515,928</u>	<u>\$210,788,997</u>	<u>\$ 209,766,912</u>

2014 Expenditures by Function



2014 Revenues by Source



Comparison of Assets, Liabilities and Net Assets

	<u>Years Ended December 31,</u>		
	<u>2014</u>	<u>2013</u>	<u>2012</u>
Current Assets:			
Cash and Cash Equivalents	\$ 10,049,975	\$ 8,222,906	\$ 12,456,102
Investments	31,117,091	30,526,200	31,488,938
Receivables-			
Current Year Property Tax Levy	33,833,683	33,085,061	33,030,186
Delinquent Property Taxes	2,599,622	2,830,649	3,409,250
Due from Other Governments	4,056,197	3,766,719	3,967,022
Other	7,265,664	5,886,464	4,815,393
Inventories of Supplies and Prepaid Expenses	2,126,025	2,093,429	1,968,569
Total Current Assets	<u>91,048,257</u>	<u>86,411,428</u>	<u>91,135,460</u>
Noncurrent Assets:			
Other noncurrent assets	3,252,341	3,911,773	4,454,465
Property and Equipment, net	212,706,028	212,570,050	209,652,719
Total Noncurrent Assets	<u>215,958,369</u>	<u>216,481,823</u>	<u>214,107,184</u>
Total Assets	<u>\$ 307,006,626</u>	<u>\$ 302,893,251</u>	<u>\$ 305,242,644</u>
Current Liabilities:			
Accounts Payable	\$ 4,496,427	\$ 3,173,700	\$ 3,627,961
Accrued Liabilities	10,692,437	9,220,259	9,505,673
Due to Other Governments	2,283,801	1,117,657	1,264,598
Current Maturities of Long-Term Debt	2,805,000	2,805,000	2,805,000
Deferred Inflows-Current Year Property Tax Levy	33,343,668	32,232,465	32,095,418
Total Current Liabilities	<u>53,621,333</u>	<u>48,549,081</u>	<u>49,298,650</u>
Noncurrent Liabilities--Long-Term Debt	<u>40,869,365</u>	<u>43,555,173</u>	<u>46,177,082</u>
Total Liabilities	<u>94,490,698</u>	<u>92,104,254</u>	<u>95,475,732</u>
<u>Net Position</u>			
Net invested in Property and Equipment	172,858,051	170,583,748	166,877,177
Restricted	2,740,606	2,841,763	5,015,608
Unrestricted	36,917,271	37,363,486	37,874,127
Total Net Position	<u>212,515,928</u>	<u>210,788,997</u>	<u>209,766,912</u>
Total Liabilities and Net Position	<u>\$ 307,006,626</u>	<u>\$ 302,893,251</u>	<u>\$ 305,242,644</u>

Capital Asset and Debt Administration

Capital Assets

Capital assets are defined by the County as assets with an initial cost greater than \$5,000 and an estimated life greater than one year.

An analysis of net property and equipment for the years 2014 and 2013 is as follows:

	<u>January 1</u>	<u>Additions</u>	<u>Reductions</u>	<u>Dec 31</u>
2014	\$ 373,224,123	\$ 12,189,041	\$ 5,116,273	\$ 380,296,890
2013	\$ 361,624,220	\$ 14,436,172	\$ 2,836,270	\$ 373,224,123

The County continues to devote funds to maintain and improve the County's infrastructure such as:

	Budget	
	2014	2015
Buildings	\$ 586,570	\$ 552,100
Information Technology	\$ 325,948	\$ 471,237
County Roads	\$ 5,361,801	\$ 8,359,200

Additional details are shown on pages 20 and 21 of the Notes to Financial Statements.

Debt Administration - Long-term Debt

Dodge County has General Obligation debt issued - two (2) Bonds issues and one (1) Notes issue.

An analysis of long-term debt for the years 2014, 2013 and 2012 is as follows:

	<u>January 1</u>	<u>Additions</u>	<u>Reductions</u>	<u>Dec 31</u>
2014	\$ 41,980,000	\$ 23,565,000	\$ 26,805,000	\$ 38,740,000
2013	\$ 44,785,000	\$ 0	\$ 2,805,000	\$ 41,980,000
2012	\$ 44,590,000	\$ 2,500,000	\$ 2,305,000	\$ 44,785,000

Additional details are shown on pages 22 and 23 of the Notes to Financial Statements.

Changes in Fund Balances

<u>Years Ended December 31, _____</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Total Fund Balances	<u>\$ 40,299,544</u>	<u>\$40,600,746</u>	<u>\$44,390,415</u>

General Fund – As part of the overall Fiscal Policy, Dodge County has adopted a Fund Balance Policy to maintain within the General Fund a minimum of 10% of total budgeted expenditures as Unassigned Fund balance, with the exceptions of the following: Total budgeted expenditures for the entire county including all funds for the immediate prior year (i.e. most recently adopted budget) and any budgeted debt or capital expenditures funded through bond proceeds. The Unassigned General Fund balance at December 31, 2014 and 2013 was \$15,552,441 and \$16,191,604 respectively.

As a measure of the General Fund liquidity, it is useful to compare both unassigned fund balance and total fund balance to total expenditures. The Health and Human Services fund has a negative fund balance that is due to the accrual liability for unused employee vacation time. Health and Human Services' liability accounts are included in the General Fund balances. The Unassigned fund balance is 27.9% of the total combined expenditures of the General Fund and Health and Human Services Fund. Total fund balance represents 49% of the total combined expenditures of the General Fund and Health and Human Services Fund.

The total General Fund Balance decreased in 2014 by \$1,248,630 and in 2013 increased by \$679,877, and in 2012 decreased by \$79,355. The General Fund actual revenues exceeded the budget and expenditures were significantly under budget as shown on the budgetary comparison on page 29.

Economic Factors

- The County's tax base has noticed improvement. The changes in equalized value over the last five years is as follows:

	2010	2011	2012	2013	2014
Equalized Value	6,182,736,200	6,040,549,400	5,894,384,100	5,799,344,700	5,927,146,000
Change from Prior Year	(184,017,900)	(142,186,800)	(146,165,300)	(95,039,400)	127,801,300
% Change	(2.9%)	(2.3%)	(2.4%)	(1.6%)	2.2%

- The County Levy had the following decreases and increases; 2013 decreased by \$105,499, 2014 increase of \$100,000 and 2015 a 2% increase which equals \$650,000
- The percent of Debt capacity peaked in 2012 at 15.1%, but has since decreased to 13.1%
- Dodge County's average unemployment rate continues to decline since 2009. The 2014 average rate is 5.6% which is lower than the national average of 6.2%

Expected Impact of Known Events

Labor Contract

The Sheriff's Department Sworn Employees Local 1323 – B, AFSCME, AFL-CIO contract has been ratified covering fiscal years 2014, 2015 and 2016.

Financial Development

The County recognizes the importance of responding to financial concerns more rapidly than what the internal Finance Department would be able to address. The following three projects were acted upon with assistance of professional consultants.

- Uniform Grant Guidance (UGG) – Baker Tilly Virchow Krause, LLP – In December of 2013, the United States Office of Management and Budget (OMB) issued comprehensive grant reform rules. The rules apply to awards received directly from federal agencies and federal awards passed through other entities, such as the State of Wisconsin. The Dodge County Finance Committee concluded it necessary to engage financial consultants to assist in analyzing the most significant areas of change under the UGG, assist in assessing the impact of these changes, and, make recommendations regarding necessary policy and procedure changes to achieve compliance. Recommendation from Baker Tilly were received and reviewed in June 2015. The recommendations are in the implementation process.
- Operational Review - Baker Tilly Virchow Krause, LLP – The long term plan is to conduct operational reviews of various county departments on an ongoing basis. The assessment is designed to identify opportunities to strengthen internal controls, reduce risks and improve efficiencies in operations. The first department selected for the review was Human Services and Health Department (HSHD). The review began in May of 2015 and the County is expecting to receive Baker Tilly's report in early Fall of 2015.
- Clearview Account Receivable Process – Specialized Medical Services, Inc. – Specialized Medical Services Inc. (SMS) has performed consulting services on a limited basis for Clearview since 2012. However, with a growing Account Receivable balance, material weakness and findings noted by the Independent Auditor, Johnson^Block and Company, Inc. and multiple staff turnover, their scope of services was increased in 2015. SMS will assist with developing an Account Receivable work plan to monitor, review and follow up on aged receivables including previously denied collection request. They will also assist Clearview with formatting a policy to estimate and process Bad Debt write-offs and Allowance for Doubtful entries.

Future Significance

Highway Infrastructure

The continued challenge is to meet the demands of the public within the State imposed tax levy cap. An area of concern is the condition of the county infrastructure, (roads / bridges). Dodge County is ranked 2nd in the State related to the number of highway miles under county jurisdiction. In 2014 the County budgeted 14.38 miles of road construction and in 2015 26.78 miles. It is the desired goal to achieve 22 miles of new pavement each year in an effort to keep the County Highway System on a 25 year life cycle. Combinations of tax levy and sale tax dollars are utilized to perform maintenance and rehabilitation of this important county asset.

Kronos Software

Dodge County is in the process of implementing a new system to support an employee time ownership initiative. This initiative is made possible by a system called Kronos.

The new Kronos system of scheduling, timekeeping, accruals (automated vacation/sick balances), employee information management and payroll processing began implementation in July 2014. The project started with the Employee Self-Service Portal. Once the portal implementation was completed, the deployment of the timekeeper module, followed by payroll for the first pay period of 2015. Additional modules such as Activities, Employee performance and Talent acquisition will be implemented in the future.

Secured Electronics Project

The scope of the secured electronics project is to upgrade and replace security monitoring system at the Dodge County Detention Facility along with security improvements at the Dodge County Courthouse. Planned improvement include, access control; digital intercom; digital video recording; card access; door movement; duress alarm; integrated video surveillance system. The project is scheduled to start in early 2016 with full implementation phased in over a 12 month period. Proposed project funding is through County Sales and Use Tax Remittances.

Requests for Information

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to: Dodge County Finance Director, 127 E Oak Street, Juneau, WI 53039.

County of Dodge
Statements of Net Position
December 31, 2014 and 2013

	<u>Assets</u>		<u>December 31</u>	
		<u>2014</u>		<u>2013</u>
Current Assets:				
Cash and Cash Equivalents	\$	10,049,975	\$	8,222,906
Investments		31,117,091		30,127,814
Restricted Cash and Investments-Bond Proceeds		0		398,386
Receivables-				
Current Year Property Tax Levy		33,833,683		33,085,061
Delinquent Property Taxes		2,599,622		2,830,649
Due from Other Governments		4,056,197		3,766,719
Other		7,265,664		5,886,464
Inventories and Prepaid Expenses		2,126,025		2,093,429
Total Current Assets		<u>91,048,257</u>		<u>86,411,428</u>
Noncurrent Assets:				
Other Noncurrent Assets		3,252,341		3,911,773
Property and Equipment, net		212,706,028		212,570,050
Total Noncurrent Assets		<u>215,958,369</u>		<u>216,481,823</u>
Total Assets	\$	<u>307,006,626</u>	\$	<u>302,893,251</u>
	<u>Liabilities</u>			
Current Liabilities:				
Accounts Payable	\$	4,496,427	\$	3,173,700
Accrued Liabilities		10,692,437		9,220,259
Due to Other Governments		2,283,801		1,117,657
Current Maturities of Long-Term Debt		2,805,000		2,805,000
Total Current Liabilities		<u>20,277,665</u>		<u>16,316,616</u>
Noncurrent Liabilities:				
Long-Term Debt		37,042,977		39,579,688
Accrued Liabilities		3,826,388		3,975,485
Total Noncurrent Liabilities		<u>40,869,365</u>		<u>43,555,173</u>
Total Liabilities		<u>61,147,030</u>		<u>59,871,789</u>
	<u>Deferred Inflows of Resources</u>			
Current Year Property Tax Levy		<u>33,343,668</u>		<u>32,232,465</u>
	<u>Net Position</u>			
Net Investment in Property and Equipment		172,858,051		170,583,748
Restricted		2,740,606		2,841,763
Unrestricted		36,917,271		37,363,486
Total Net Position		<u>212,515,928</u>		<u>210,788,997</u>
Total Liabilities, Deferred Inflows of Resources, and Net Position	\$	<u>307,006,626</u>	\$	<u>302,893,251</u>

The accompanying notes to the financial statements are an integral part of these statements.

County of Dodge
Statements of Activities
For the Years Ended December 31, 2014 and 2013

<u>Services Provided</u>	<u>Expenses</u>		<u>Operating Grants In Aid</u>	
	<u>2014</u>	<u>2013</u>	<u>2014</u>	<u>2013</u>
Human Services and Health	\$ 52,022,906	\$45,964,505	\$ 8,487,847	\$ 8,357,682
Public Safety	20,558,262	20,774,320	1,107,123	289,853
Public Works	13,922,819	17,143,360	3,098,825	3,430,364
General Government	7,594,435	8,570,947	894,330	827,726
Culture, Recreation and Education	2,154,834	2,034,095	122,106	127,903
Conservation and Development	1,511,982	1,335,660	168,804	203,231
	_____	_____	_____	_____
Totals	<u><u>\$ 97,765,238</u></u>	<u><u>\$95,822,887</u></u>	<u><u>\$ 13,879,035</u></u>	<u><u>\$ 13,236,759</u></u>

The accompanying notes to the financial statements are an integral part of these statements.

County of Dodge
Statements of Activities
For the Years Ended December 31, 2014 and 2013

<u>Services Provided</u>	<u>Charges for Services</u>		<u>Other Revenues</u>		<u>Total</u>	
	<u>2014</u>	<u>2013</u>	<u>2014</u>	<u>2013</u>	<u>2014</u>	<u>2013</u>
Human Services and Health	\$ 29,264,208	\$27,425,160	37,147	\$ 33,315	\$ (14,233,704)	\$ (10,148,348)
Public Safety	8,630,367	8,466,569	29,898	171,858	(10,790,874)	(11,846,040)
Public Works	3,291,914	3,587,335	150,213	144,644	(7,381,867)	(9,981,017)
General Government	1,607,384	1,695,420	347,142	420,620	(4,745,579)	(5,627,181)
Culture, Recreation and Education	194,439	223,462	27,338	48,131	(1,810,951)	(1,634,599)
Conservation and Development	218,275	258,173	25,949	29,501	(1,098,954)	(844,755)
Totals	<u>\$ 43,206,587</u>	<u>\$ 41,656,119</u>	<u>\$ 617,687</u>	<u>\$ 848,069</u>		
Net Expenses before General Revenues					\$ (40,061,929)	\$ (40,081,940)
Property Taxes					33,063,489	32,802,621
Sales Taxes					5,883,289	5,402,133
State Aid--Shared Revenues					<u>2,842,082</u>	<u>2,899,271</u>
Increase in Net Position					1,726,931	1,022,085
Net Position--Beginning of Year					<u>210,788,997</u>	<u>209,766,912</u>
Net Position--End of Year					<u>\$ 212,515,928</u>	<u>\$ 210,788,997</u>

The accompanying notes to the financial statements are an integral part of these statements.

County of Dodge
Balance Sheets--Governmental Funds
December 31, 2014 and 2013

	<u>General</u>		<u>Debt Service</u>		<u>Capital Projects</u>		<u>Health and Human Services</u>	
	<u>2014</u>	<u>2013</u>	<u>2014</u>	<u>2013</u>	<u>2014</u>	<u>2013</u>	<u>2014</u>	<u>2013</u>
<u>Assets</u>								
Cash and Cash Equivalents	\$ 1,088,026	\$ 1,289,276	\$ -	\$ -	\$ 239,345	\$ 245,102	\$ (97,047)	\$ (364,487)
Investments	31,117,091	30,127,814			-	-		
Receivables-								
Property Taxes--Current Year	33,734,925	33,063,168						
Property Taxes--Delinquent	2,599,622	2,830,649						
Due from Other Governments	1,643,599	2,300,207				-	879,850	270,690
Other	3,164,838	2,259,475					269,209	203,287
Loans Receivable	651,547	795,539						
Inventories and Prepayments	335,989	291,699					27,375	21,000
Total Assets	\$ 74,335,637	\$ 72,957,827	\$ -	\$ -	\$ 239,345	\$ 245,102	\$ 1,079,387	\$ 130,490
<u>Liabilities</u>								
Accounts Payable	\$ 2,607,829	\$ 2,132,697	\$ -	\$ -	\$ -	\$ -	\$ 129,100	\$ 114,823
Accrued Liabilities	5,545,260	5,427,170					424,974	488,446
Due to Other Governments	1,231,047	1,144,104					936,116	9,846
Trusts and Special Deposits	3,841,558	2,515,305	-	-	-	-	9,846	1,497
Total Liabilities	13,225,694	11,219,276	-	-	-	-	1,500,036	614,612
<u>Deferred Inflows</u>								
Tax levy for next year	32,726,321	32,076,321						
Delinquent property taxes	1,011,774	1,088,491						
Other	64,239	17,540	-	-	-	-	4,324	4,324
Total Deferred Inflows	33,802,334	33,182,352	-	-	-	-	4,324	4,324
<u>Fund Balances</u>								
Nonspendable	1,925,732	2,039,141	-	-	-	-	27,375	21,000
Restricted	2,277,784	2,378,941	-	-	-	-		
Committed	3,775,614	3,656,444			239,345	245,102		
Assigned	3,776,038	4,290,109						
Unassigned	15,552,441	16,191,564					(452,348)	(509,446)
Total Fund Balances	27,307,609	28,556,199	-	-	239,345	245,102	(424,973)	(488,446)
Total Liabilities, Deferred Inflows and Fund Balances	\$ 74,335,637	\$ 72,957,827	\$ -	\$ -	\$ 239,345	\$ 245,102	\$ 1,079,387	\$ 130,490

The accompanying notes to the financial statements are an integral part of these statements.

County of Dodge
Balance Sheets--Governmental Funds
December 31, 2014 and 2013

	<u>Highway</u>		<u>Clearview</u>		<u>Total</u>	
	<u>2014</u>	<u>2013</u>	<u>2014</u>	<u>2013</u>	<u>2014</u>	<u>2013</u>
<u>Assets</u>						
Cash and Cash Equivalents	\$ 7,829,743	\$ 6,203,521	\$ 989,908	\$ 1,247,878	\$ 10,049,975	\$ 8,621,290
Investments					31,117,091	30,127,814
Receivables-						
Property Taxes--Current Year					33,734,925	33,063,168
Property Taxes--Delinquent					2,599,622	2,830,649
Due from Other Governments	662,603	715,517	4,632,021	3,507,622	7,818,073	6,794,036
Other	56,486	227,880	-	-	3,490,533	2,690,642
Loans Receivable					651,547	795,539
Inventories and Prepayments	1,686,646	1,676,369	76,015	104,361	2,126,025	2,093,429
Total Assets	\$ 10,235,478	\$ 8,823,287	\$ 5,697,944	\$ 4,859,861	\$ 91,587,791	\$ 87,016,567
<u>Liabilities</u>						
Accounts Payable	\$ 83,755	\$ 91,045	\$ 1,557,913	\$ 168,411	\$ 4,378,597	\$ 2,506,976
Accrued Liabilities	270,021	254,338	771,324	826,594	7,011,579	6,996,548
Due to Other Governments	-	-	25	3	2,167,188	1,153,953
Trusts and Special Deposits	-	-	-	-	3,851,404	2,516,802
Total Liabilities	353,776	345,383	2,329,262	995,008	17,408,768	13,174,279
<u>Deferred Inflows</u>						
Tax levy for next year					32,726,321	32,076,321
Delinquent property taxes					1,011,774	1,088,491
Other	72,449	54,866	372	-	141,384	76,730
Total Deferred Inflows	72,449	54,866	372	-	33,879,479	33,241,542
<u>Fund Balances</u>						
Nonspendable	1,686,646	1,676,369	76,015	104,361	3,715,768	3,840,871
Restricted	-	-			2,277,784	2,378,941
Committed	-	-			4,014,959	3,901,546
Assigned	8,122,607	6,746,669	3,292,295	3,760,492	15,190,940	14,797,270
Unassigned	-	-	-	-	15,100,093	15,682,118
Total Fund Balances	9,809,253	8,423,038	3,368,310	3,864,853	40,299,544	40,600,746
Total Liabilities, Deferred Inflows and Fund Balances	\$ 10,235,478	\$ 8,823,287	\$ 5,697,944	\$ 4,859,861	\$ 91,587,791	\$ 87,016,567

The accompanying notes to the financial statements are an integral part of these statements.

County of Dodge
Reconciliation of the Governmental Funds Balance Sheets
with the Statements of Net Position
December 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
Total Fund Balances per balance sheets	\$ 40,299,544	\$ 40,600,746
Long-term assets are not reported on the governmental funds balance sheets:		
Property and equipment, net	212,706,028	212,570,050
Investment in WMMIC	1,087,458	1,087,458
Deferred revenue for delinquent taxes and related interest and penalties	1,011,774	1,088,424
Prepaid retirement contributions	1,045,824	1,561,264
Other long-term assets	481,654	712,512
Long-term liabilities that are not due in the current period are not reported on the governmental funds balance sheets:		
Long-term debt	(39,847,977)	(42,384,688)
Other Long-term obligations	(3,826,388)	(3,975,485)
Accrued interest	<u>(441,989)</u>	<u>(471,284)</u>
Total Net Position	\$ <u><u>212,515,928</u></u>	\$ <u><u>210,788,997</u></u>

County of Dodge
Statements of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For The Years Ended December 31, 2014 and 2013

	<u>General</u>		<u>Debt Service</u>		<u>Capital Projects</u>		<u>Health and Human Services</u>	
	<u>2014</u>	<u>2013</u>	<u>2014</u>	<u>2013</u>	<u>2014</u>	<u>2013</u>	<u>2014</u>	<u>2013</u>
Revenues:								
Taxes-								
Property	\$32,915,733	\$32,879,817	\$	\$	\$	\$	\$	\$
Sales	5,883,289	5,695,759				-		
Intergovernmental Revenues	5,947,926	5,115,218					7,707,025	7,646,975
Charges for Services-								
Intergovernmental	7,871,566	7,869,820					22,684	-
Public	2,382,457	2,199,291					2,962,154	3,132,067
Fines and Licenses	463,595	507,066					69,287	86,674
Interest and Other	446,800	725,888			54	14,532	66,941	29,442
Total Revenues	<u>55,911,366</u>	<u>54,992,859</u>			<u>54</u>	<u>14,532</u>	<u>10,828,091</u>	<u>10,895,158</u>
Expenditures:								
Current-								
General Government	7,792,361	8,436,889						
Public Safety	20,335,927	19,722,791					6,595	67,075
Health and Human Services	2,478,355	1,545,915					20,241,061	18,495,745
Public Works	268,725	115,263						
Culture, Recreation and Education	2,185,009	1,866,062						
Conservation and Development	1,411,623	1,313,972						
Capital Outlay					5,811	5,694,814		
Debt Service-								
Principal			2,805,000	2,805,000				
Interest and fiscal charges			1,317,922	1,335,776	-	-	-	-
Total Expenditures	<u>34,472,000</u>	<u>33,000,892</u>	<u>4,122,922</u>	<u>4,140,776</u>	<u>5,811</u>	<u>5,694,814</u>	<u>20,247,656</u>	<u>18,562,820</u>
Revenues Over (Under) Expenditures	21,439,366	21,991,967	(4,122,922)	(4,140,776)	(5,757)	(5,680,282)	(9,419,565)	(7,667,662)
Other Financing Sources (Uses):								
Proceeds from Debt	-	-	24,340,781	-	-	-		
Payments for Refunding			(24,247,079)					
Operating Transfers In	146,829	1,160,770	4,029,220	4,000,776	-	541,700	9,524,127	8,682,604
Operating Transfers Out	(22,834,785)	(22,472,900)	-	-	-	-	(41,089)	(1,029,886)
Net Transfers	<u>(22,687,956)</u>	<u>(21,312,130)</u>	<u>4,122,922</u>	<u>4,000,776</u>	<u>-</u>	<u>541,700</u>	<u>9,483,038</u>	<u>7,652,718</u>
Revenues Over (Under) Expenditures and Other Financing Sources/Uses	(1,248,590)	679,837	-	(140,000)	(5,757)	(5,138,582)	63,473	(14,944)
Fund Balances, Beginning of Year	28,556,199	27,876,362	-	140,000	245,102	5,383,684	(488,446)	(473,502)
Fund Balances, End of Year	<u>\$27,307,609</u>	<u>\$28,556,199</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 239,345</u>	<u>\$ 245,102</u>	<u>\$ (424,973)</u>	<u>\$ (488,446)</u>

The accompanying notes to the financial statements are an integral part of these statements.

County of Dodge
Statements of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For The Years Ended December 31, 2014 and 2013

	<u>Highway</u>		<u>Clearview</u>		<u>Total</u>	
Revenues:	<u>2014</u>	<u>2013</u>	<u>2014</u>	<u>2013</u>	<u>2014</u>	<u>2013</u>
Taxes-						
Property	\$	\$	\$	\$	\$32,915,733	\$ 32,879,817
Sales		-			5,883,289	5,695,759
Intergovernmental Revenues	3,066,166	3,416,838	-	5,000	16,721,117	16,184,031
Charges for Services-						
Intergovernmental	3,236,418	3,501,438	3,095,720	3,269,207	14,226,388	14,640,465
Public	41,421	69,042	23,297,823	20,825,026	28,683,855	26,225,426
Fines and Licenses	14,075	16,855			546,957	610,595
Interest and Other	<u>230,722</u>	<u>369,382</u>	<u>484</u>	<u>-</u>	<u>745,001</u>	<u>1,139,244</u>
Total Revenues	<u>6,588,802</u>	<u>7,373,555</u>	<u>26,394,027</u>	<u>24,099,233</u>	<u>99,722,340</u>	<u>97,375,337</u>
Expenditures:						
Current-						
General Government					7,792,361	8,436,889
Public Safety					20,342,522	19,789,866
Health and Human Services			26,014,813	22,993,716	48,734,229	43,035,376
Public Works	15,254,042	16,771,988			15,522,767	16,887,251
Culture, Recreation and Education					2,185,009	1,866,062
Conservation and Development					1,411,623	1,313,972
Capital Outlay					5,811	5,694,814
Debt Service-						
Principal					2,805,000	2,805,000
Interest and fiscal charges	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,317,922</u>	<u>1,335,776</u>
Total Expenditures	<u>15,254,042</u>	<u>16,771,988</u>	<u>26,014,813</u>	<u>22,993,716</u>	<u>100,117,244</u>	<u>101,165,006</u>
Revenues Over (Under) Expenditures	(8,665,240)	(9,398,433)	379,214	1,105,517	(394,904)	(3,789,669)
Other Financing Sources (Uses):						
Proceeds from Debt			-		24,340,781	-
Payments for Refunding			-		(24,247,079)	-
Operating Transfers In	10,257,850	9,962,525	240,608	716,071	24,198,634	25,064,446
Operating Transfers Out	<u>(206,395)</u>	<u>(493,706)</u>	<u>(1,116,365)</u>	<u>(1,067,954)</u>	<u>(24,198,634)</u>	<u>(25,064,446)</u>
	<u>10,051,455</u>	<u>9,468,819</u>	<u>(875,757)</u>	<u>(351,883)</u>	<u>93,702</u>	<u>-</u>
Revenues Over (Under) Expenditures and Other Financing Sources/Uses	1,386,215	70,386	(496,543)	753,634	(301,202)	(3,789,669)
Fund Balances, Beginning of Year	8,423,038	8,352,652	3,864,853	3,111,219	40,600,746	44,390,415
Fund Balances, End of Year	<u>\$ 9,809,253</u>	<u>\$ 8,423,038</u>	<u>\$ 3,368,310</u>	<u>\$3,864,853</u>	<u>\$40,299,544</u>	<u>\$ 40,600,746</u>

The accompanying notes to the financial statements are an integral part of these statements.

County of Dodge
Reconciliation of the Governmental Funds Statements of
Revenues, Expenditures and Changes in Fund Balances
with the Statements of Activities
December 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
Changes in Fund Balances per Governmental Funds statements	\$ (301,202)	\$ (3,789,669)
Property and equipment are not capitalized or depreciated on governmental funds financial statements:		
Property and equipment purchased or received	12,189,041	14,436,172
Depreciation	(11,511,453)	(10,969,926)
Loss on disposal of assets	(533,664)	(548,915)
Other noncurrent assets are not recognized on the governmental funds financial statements:		
Change in deferred revenue for delinquent taxes and related interest and penalties	(76,650)	(239,538)
Amortization of debt premiums	72,492	41,311
Amortization of prepaid retirement contributions	(515,440)	(506,962)
Change in other long-term assets	(238,804)	4,690
Long-term liabilities that are not due in the current period are not reported on the governmental funds balance sheets:		
Proceeds from long-term debt	(24,340,781)	-
Payments on long-term debt	26,805,000	2,805,000
Change in vested sick leave benefits	149,097	(224,402)
Change in accrued interest on debt	<u>29,295</u>	<u>14,324</u>
Increase in Net Position	\$ <u><u>1,726,931</u></u>	\$ <u><u>1,022,085</u></u>

COUNTY OF DODGE
Notes to Financial Statements
For the Years Ended December 31, 2014 and 2013

1. Reporting Entity

The County of Dodge (the “County”) is a governmental entity established as a county under the laws of the State of Wisconsin, governed by a thirty-three member elected County Board of Supervisors, and fiscally independent with taxing and borrowing powers. An appointed County Administrator directs the administrative and management functions of the County. In addition to the County Board of Supervisors, the County Clerk, Treasurer, Sheriff, Clerk of Circuit Court, Register of Deeds and District Attorney are also elected officials.

The accompanying financial statements include the operations of the County and its component unit, the Marsh Country Health Alliance (“MCHA”). MCHA was formed in 2010 to lease, manage and operate portions of Dodge County’s Clearview, a long-term care facility. It operates under an intergovernmental cooperation agreement under which several other counties contribute to the costs of operation. Dodge County is financially accountable because it provides the majority of funding and has effective control over the operation of the facility. MCHA is reported as a blended entity within the Clearview fund.

The Housing Authority of Dodge County (the “Housing Authority”) is not included in the reporting entity because the County is not financially accountable for the Housing Authority. The Housing Authority is a legally separate entity that provides housing services within the County. The County appoints the Housing Authority’s governing body, but does not have the ability to impose its will on the Housing Authority. The Housing Authority is not fiscally dependent on the County and does not provide a financial benefit to, or a financial burden on, the County. Financial statements for the Housing Authority may be obtained at its office in Juneau, Wisconsin.

A brief description of the major services provided by the county is as follows:

Health and Human Services – Operation of group facilities for the elderly and developmentally disabled, public health services, income maintenance and job training programs, social service programs for youth, aging and veterans, child support enforcement and animal waste management.

Public Safety – Law enforcement, emergency services, and inmate detention.

Public Works – Maintenance and repair of State, County and contracted municipal roads, contributions to railroad consortium and environmental cleanup.

General Government – Legislative, judicial, legal, property tax collection, elections and administrative functions.

Culture, Recreation and Education – Operation of parks, UW Extension educational services, coordination of library services and support of historical societies.

Conservation and Development – Land and water conservation, planning, zoning and economic development functions.

COUNTY OF DODGE
Notes to Financial Statements
For the Years Ended December 31, 2014 and 2013

2. Accounting Policies

Financial Statements – The County’s financial statements have been prepared in conformity with generally accepted accounting principles as applied to governmental units. Significant accounting policies are as follows:

The County-Wide Financial Statements consist of the Statements of Net Position and the Statements of Activities. These statements report information on all of the nonfiduciary activities of the County. The effect of interfund activity has been removed from these statements.

The statements of activities demonstrate the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include charges to customers or applicants, and grants and contributions that are restricted to a particular function.

The Governmental Fund Financial Statements consist of the Balance Sheets and the Statements of Revenues, Expenditures and Changes in Fund Balances.

The Governmental Fund Financial Statements are presented on a fund basis. Each fund is a separate fiscal entity. Separate funds, in addition to the General Fund, are used to account for resources as follows:

Debt Service – Property taxes and other revenues designated to pay principal and interest on long-term debt.

Capital Projects – Long-term debt proceeds and other sources of revenues to fund construction or renovation of facilities.

Health and Human Services – Social, mental health and public health operations that are funded from Federal and State assistance.

Highway – Road and bridge maintenance and construction that are provided on a cost reimbursement basis.

Clearview – Long-term care operations that provide care for several aspects of residential health services such as: developmentally disabled, geriatric, dementia, nursing and rehabilitation, brain injury, behavioral health, mental illness and adult family homes.

Major and Non Major Funds – The General, Health and Human Services, Highway and Clearview are major funds as defined under the provisions of GASB Statement No. 34. Management has elected to treat the Debt Service and Capital Projects Funds as major funds in the Governmental Fund Financial Statements due to public interest.

Fiduciary Fund Financial Statements – The County does not have any significant financial transactions relating to fiduciary activities, and hence, fiduciary fund financial statements are not presented.

COUNTY OF DODGE
Notes to Financial Statements
For the Years Ended December 31, 2014 and 2013

2. Accounting Policies (Continued)

Basis of Accounting and Measurement Focus

County-Wide Financial Statements – The Statements of Net Position and Activities are prepared on an accrual basis of accounting, using the economic resources measurement focus. Under the accrual basis of accounting, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Grants and similar items are recognized as revenue as soon as all eligibility requirement imposed by the provider have been met.

Governmental Fund Financial Statements – The Balance Sheets and the Statements of Revenues, Expenditures and Changes in Fund Balances are prepared on a modified accrual basis of accounting, using the current financial resources measurement focus. Under the modified accrual basis of accounting, revenues are recognized when measurable and available within 90 to 120 days after the end of the year. Expenditures are recorded when the related liabilities are incurred, except for interest on long-term debt, compensated absences, claims and judgments and post employment benefits, which are recognized as expenditures when due and payable.

Differences Between Accrual and Modified Accrual Bases of Accounting

Significant accounting policies used to prepare the County-wide Financial Statements under the accrual basis of accounting are as follows:

Property Taxes - Property taxes are recognized as revenue in the year for which they are budgeted. Interest and penalties on delinquent taxes are recognized when incurred.

Noncurrent Assets – Noncurrent assets for investments in public entity risk pools, and prepaid retirement contributions are reported on the statement of net position but not on the funds balance sheet.

Property and Equipment – Upon purchase or construction, capital assets and improvements are reported on the statements of net position at historical cost or estimated historical cost. Donated capital assets are recorded at estimated fair market value at the time of donation. Capital assets other than land are depreciated over the estimated useful lives of the assets using the straight-line method. Upon disposal of property and equipment, a gain or loss is reflected in the Statements of Activities.

Compensated Absences – Estimated liabilities and the related expenses for vacation, comp time, banked holidays and vested sick leave benefits are recognized when the benefits vest. Upon retirement vested sick leave benefits are applied to the cost of health insurance premiums.

Self-Funded Claims – Self-funded workers compensation claims below insured levels are reflected as expenses when the liability has been incurred for workers compensation claims. Management estimates the amount of claims incurred but not reported and related administrative expenses, based on industry statistics, external data and past-experience.

COUNTY OF DODGE
Notes to Financial Statements
For the Years Ended December 31, 2014 and 2013

2. Accounting Policies (Continued)

Long-Term Debt – Outstanding long-term debt is reported on the statement of net position. Proceeds from the issuance of long-term debt are reflected as liabilities and repayments of long-term debt are reflected as reductions in the liability. Premiums received on bonds are recorded as a liability and are amortized against interest expense over the term of the bonds.

Net Position – Net position is reported in three components. 1) Net invested in capital assets consists of capital assets, net of accumulated depreciation, and reduced by outstanding balances of related debt. 2) Restricted net position is reported when constraints placed on asset use are either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or by enabling legislation. 3) Unrestricted net position is the remainder.

Significant accounting policies used in the preparation of the Governmental Fund Financial Statements under the modified accrual basis of accounting are as follows:

Property Taxes – Property taxes of the County are recognized as receivables and deferred inflows of resources in the year levied and as revenues in the year for which they are budgeted, except for amounts not collected. Uncollected amounts and related interest are recognized as revenues when collected.

Property and Equipment – Purchases or construction of property and equipment are recognized as expenditures. Property and equipment and related depreciation expense are not reflected in the Governmental Fund Financial Statements.

Compensated Absences – Liabilities and the related expenditures for vacation benefits, comp time and banked holidays are recognized when earned and are reflected in accrued liabilities. Expenditures for sick leave benefits are recognized when paid.

Long-Term Debt – Proceeds from the issuance of long-term debt are recognized as other financing sources. The repayment of principal of long-term debt is recognized as expenditures. Long-term debt outstanding is not recorded in the Governmental Fund Financial Statements.

Fund Balances – Governmental fund balances are presented in five possible categories:

Nonspendable – amounts that are not in spendable form or are required to be maintained intact.

Restricted – amounts constrained to specific purposes by their providers, such as grantors, bondholders, and higher levels of government, or through constitutional provisions or enabling legislation.

Committed – amounts constrained to specific purposes by the Dodge County Board of Supervisors. Amounts cannot be used for any other purpose unless the County Board takes action to remove or change the constraint.

Assigned – amounts the county intends to use for a specific purpose. Intent can be expressed by the County Board or by an official or body to which the County Board delegates the authority.

COUNTY OF DODGE
Notes to Financial Statements
For the Years Ended December 31, 2014 and 2013

2. Accounting Policies (Continued)

Unassigned – amounts that are available for any purpose. These amounts are reported only in the general fund. Resources transferred to another fund indicate intent to use those resources for the purpose of the other fund.

When amounts are available for use in more than one category, restricted resources are used first, then committed, assigned and unrestricted as they are needed. The County's policy is to maintain the general fund's unassigned fund balance at a minimum of 10% of total county budgeted expenditures, excluding expenditures funded through bond proceeds.

Cash Equivalents – Cash equivalents are defined as short-term investments with maturities of three months or less at the time of purchase. Cash equivalents, including investments in the Wisconsin Local Government Pooled Investment Fund (the "LGIP") and in open-end mutual funds, are valued at cost, which approximates market. The County pools cash of individual funds. A negative balance on the financial statements reflects an inter-fund payable.

The LGIP is managed by the State, is not registered with the U.S. Securities and Exchange Commission and does not publish credit quality ratings. Upon demand, cash can be withdrawn with interest.

The mutual funds, which invest in U.S. Treasury and government agency securities and repurchase agreements secured by U.S. Treasury securities, are registered with the U.S. Securities and Exchange Commission. Funds can be withdrawn from the mutual funds on any business day.

Investments – Marketable securities are reflected at market value. The initial investment in the public entity risk pool, Wisconsin Municipal Mutual Insurance Company (WMMIC), is reported at cost.

The County's deposits and investments are exposed to credit risk, custodial credit risk, concentration of credit risk and interest rate risk. The County's credit risk policy limits investments to those permitted by Wisconsin Statutes Chapter 66.0603. The policy on interest rate risk matches the portfolio to cash requirements in order to avoid selling securities prior to maturity. The custodial credit risk policy requires investments to be purchased in the name of Dodge County.

Accounts Receivable – Accounts receivable are reported net of allowances for uncollectible accounts which are estimated by management.

Inventories – Inventories consist of maintenance and operating supplies and are valued at cost.

Capital Assets – Capital assets, including land, road right of ways, buildings, roads, bridges and equipment, are reported at historical cost or estimated historical cost. Capital assets are defined by the County as assets with an initial cost greater than \$5,000 and an estimated life greater than one year. Infrastructure capital assets have a cost greater than \$50,000. Twenty-five percent of the estimated cost of roads is allocated to roadbeds. Buildings and related improvements, road beds and surfaces, bridges and equipment are depreciated over the estimated useful lives of the assets using the straight-line method. When calculating depreciation, salvage values are assumed to be zero. Land is not depreciated. Maintenance and repair costs are charged to expenses as incurred and betterments are capitalized as assets.

COUNTY OF DODGE
Notes to Financial Statements
For the Years Ended December 31, 2014 and 2013

2. Accounting Policies (Continued)

Property and equipment are depreciated over the following years:

Road Surface	25
Road Surface (concrete)	40
Roadbeds and Bridges	50
Buildings and Improvements	25 to 50
Equipment	5 to 15

Deferred Outflows and Inflows of Resources

Deferred outflows of resources represent a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then. Deferred inflows of resources represent an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time.

Revenues -

Sales Taxes – Sales taxes are recognized as receivables and revenues when collected by merchants.

Intergovernmental Revenues – State shared revenues and transportation aids are recognized upon the receipt of cash, which approximates the entitlement date established by the State. State and Federal cost reimbursement program revenues are recognized when the related eligible expenses are incurred.

Charges for Services – Charges for services are recognized when earned.

Fines and Licenses – Fines and licenses are recognized upon receipt of cash.

Transfers – Transfers to finance current operations are reflected as other financing sources or uses. All property tax revenues are reported in the general fund. Transfers are reported to show the net property tax levy used to finance each fund.

Post-Employment Benefits Other Than Pensions – Management has determined that the County has no post-employment benefit plans other than pensions that require recognition under generally accepted accounting principles.

Use of Estimates – Management makes estimates and assumptions in the preparation of the financial statements and related notes. Actual results could differ from these estimates and assumptions.

Reclassifications – Certain 2013 amounts have been reclassified to conform to the 2014 presentation.

Future Changes in Accounting Principles – Governmental Accounting Standards Board Statement #68 will be effective beginning in calendar year 2015. This statement changes the accounting for the County's pension plan and will require restatement of prior year financial statements. The main effect will be the non-recognition of the prepaid retirement contributions described in Note 9. The restatement affects only the County-Wide Financial Statements.

COUNTY OF DODGE
Notes to Financial Statements
For the Years Ended December 31, 2014 and 2013

3. Regulatory Compliance

The State of Wisconsin regulates by statute and administrative rule the operations of the County. Significant regulations, among others, that impact the financial statements of the county are as follows:

Property Tax Levy and Levy Rate Limitations – The County is subject to a property tax levy limitation. If the limitation is exceeded, the State will reduce the State aid to the county by an amount equal to the excess amount.

Property Tax Levy Limitation – The County is restricted under Wisconsin Statutes as to the amount of the increase in property taxes as compared to the property tax levy of the prior year, excluding tax levies for debt service relating to general obligation debt issued on or after July 1, 2005. The increase in the property tax levy was limited to the percentage increase in equalized values due to net new construction for the 2015 budget. A public referendum is needed to exceed the maximum levy.

Sales Taxes – As allowed under Wisconsin Statutes, the Board of Supervisors approved a ½ of 1% sales tax, effective April 1, 1994. Collection and administrative functions are performed by the State.

Annual Budget – An annual budget is adopted prior to December 31 of each year by the County Board in accordance with Section 65.90 of the Wisconsin Statutes. Appropriation control is exercised by business unit level.

Investments – Wisconsin Statute section 66.0603 restricts the investments of the County to depository accounts with financial institutions authorized to transact business in the state or the Local Government Investment Pool, securities issued by Wisconsin local governments, securities issued or guaranteed by the Federal government, including open-end mutual funds with such portfolios, repurchase agreements secured by securities of or guaranteed by the Federal government, and top rated securities maturing in seven or less years.

Property Taxes – Property taxes are levied no later than December 31 on the assessed value as of the prior January 1, and are due in full by January 31, or in installments with the last payment due in July.

COUNTY OF DODGE
Notes to Financial Statements
For the Years Ended December 31, 2014 and 2013

3. Regulatory Compliance (Continued)

Long-Term Debt Limitation – Wisconsin Statutes limit the amount of general obligation debt of the County to 5% of equalized valuation of property located in the County. At December 31, 2014 the margin of indebtedness, that is, the legal debt limit less outstanding general obligation debt was determined as follows:

Equalized Value	\$	5,927,146,000
Debt limit (5%)		296,357,300
Outstanding debt		<u>38,740,000</u>
Margin of indebtedness	\$	<u>257,617,300</u>

Retirement Benefits – Retirement benefits of the county's employees are established through the enactment of laws by the State. Changes to the retirement benefits may increase the amount of contributions paid by the County. See Note 12, Retirement Plan.

4. Cash and Cash Equivalents

At December 31, 2014 and 2013, cash and cash equivalents consisted of the accounts listed in the table below. The bank deposits in excess of FDIC insured limits were fully collateralized. The deposits in the mutual funds and Local Government investment Pool were not insured or collateralized.

	<u>2014</u>		<u>2013</u>
Bank demand deposits	\$ 2,335,835	\$	3,941,882
Open-end mutual funds	1,705,360		2,160,377
Local Government Investment Pool	<u>6,008,780</u>		<u>2,519,031</u>
Total Cash and Equivalents	10,049,975		8,621,290
Less: Restricted Cash			398,384
Cash reported	<u>\$ 10,049,975</u>	\$	<u>8,222,906</u>

COUNTY OF DODGE
Notes to Financial Statements
For the Years Ended December 31, 2014 and 2013

5. Investments

At December 31, 2014 and 2013 the market values of securities owned by the County were as follows:

<u>Description</u>	<u>December 31,</u> <u>2014</u>	<u>2013</u>
U.S. Small Business Administration Pools	\$ 2,093,009	\$ 1,019,362
Mortgage-Backed Securities		
Federal National Mortgage Association	4,445,628	5,181,320
Federal Home Loan Mortgage Corp.	2,377,343	2,704,100
Government National Mortgage Association	845,761	976,084
Treasury Bonds	919,225	3,862,140
Other Government Agency Notes	13,975,494	10,113,771
Certificates of Deposit	6,460,631	6,271,037
Total Unrestricted investments	<u>\$ 31,117,091</u>	<u>\$ 30,127,814</u>

The U.S. Small Business Administration Pools and the Mortgage-Backed securities are not insured under the Federal depository insurance laws. Evidence of ownership of these securities is held by a broker-dealer in the County's name. The U.S. Small Business Administration Pools are guaranteed as to principal by the U.S. Treasury and bear interest at the prime rate plus a variable rate, which is adjusted monthly, if the prime rate changes. The monthly principal payments of the Pools mature from the year 2018 to 2039.

The mortgage-backed securities are guaranteed as to principal by the issuing agencies, are pools of mortgages on residential property and bear interest at adjustable interest rates tied to the Eleventh District Cost of Funds or interest rates on one, three or five year Treasury securities. At December 31, 2014, the current yield on the mortgage-backed securities averaged 2.1%. The weighted average duration of the mortgage-backed securities was about 20 years. However, the expected average maturity when prepayments are considered is generally twelve years or less.

The Treasury Bonds and Other Government Agency Notes mature from 2015 through 2019. The securities bear interest at 0.8% to 1.5%.

The certificates of deposit bear interest at annual rates of 0.7% to 1.1%. The certificates of deposit mature in 2015 and 2016. All of the certificates were insured by the Federal government or collateralized by securities pledged by the banks.

COUNTY OF DODGE
Notes to Financial Statements
For the Years Ended December 31, 2014 and 2013

6. Receivables

Property taxes - levied for the subsequent year are reported as deferred inflows of resources at year end. In addition, delinquent property taxes, and related interest and penalties, are also reported as deferred inflows on the fund financial statements until available. Delinquent taxes are reported net of an allowance for uncollectible accounts of \$401,374 and \$314,602 at December 31, 2014 and 2013, respectively. The county purchases unpaid taxes from other governmental entities located in the County. A portion of the General Fund balance was classified as nonspendable in an amount equal to the purchased taxes.

<u>Delinquent Property Taxes</u>	<u>2014</u>	<u>2013</u>
Deferred inflows:		
Delinquent taxes	\$ 510,009	\$ 556,049
Penalties and interest	501,765	532,442
Purchased taxes	1,587,848	1,742,158
Total	<u>\$ 2,599,622</u>	<u>\$ 2,830,649</u>
Age of Delinquent Taxes		
Less than one year	62%	64%
One to two years	30%	31%
Over two years	7%	5%

Other Receivables - in the General Fund consist mostly of accrued interest on investments and amounts due to the clerk of courts. These two components comprise about 79% of the receivables at December 31, 2014. Clearview receivables are reported net of an allowance of \$602,927 and \$95,063 as of December 31, 2014 and 2013, respectively.

7. Interfund Transfers

Interfund transfers during 2014 were as follows:

	<u>From Other Funds</u>	<u>To Other Funds</u>
Tax Levy:		
General Fund	\$ -	\$15,995,480
Health & Human Services	8,589,454	
Highway	7,406,026	
Sales Tax:		
General		5,305,000
Highway	2,500,000	
Debt Service	2,805,000	
Clearview		
Other:		
General	146,829	1,534,305
Debt Service	1,224,220	
Health & Human Services	934,673	41,089
Highway	351,824	206,395
Clearview	240,608	1,116,365
Total	<u>\$24,198,634</u>	<u>\$24,198,634</u>

COUNTY OF DODGE
Notes to Financial Statements
For the Years Ended December 31, 2014 and 2013

8. Property and Equipment

At December 31, 2014 and 2013, property and equipment, consisted of the following:

<u>Description</u>	<u>Jan. 1, 2014</u>	<u>Additions</u>	<u>Reductions</u>	<u>Dec. 31, 2014</u>
Land	\$ 4,247,774	\$ 600	\$ 26,792	\$ 4,221,582
Land-Road Right-of-Ways	6,848,723	221,903	-	7,070,626
Work in Progress	-			-
Roads and Bridges	206,599,717	6,646,420	2,842,575	210,403,562
Buildings and Improvements	121,326,991	1,391,386	1,399,889	121,318,488
Equipment	34,200,917	3,928,732	847,017	37,282,632
Totals	<u>\$ 373,224,123</u>	<u>\$ 12,189,041</u>	<u>\$ 5,116,273</u>	<u>\$ 380,296,890</u>

Accumulated Depreciation

Roads and Bridges	\$ 108,001,294	\$ 5,077,075	\$ 2,842,575	\$ 110,235,794
Buildings and Improvements	31,480,288	3,943,729	1,029,829	34,394,188
Equipment	21,172,491	2,490,649	710,205	22,952,935
Totals	<u>160,654,073</u>	<u>11,511,453</u>	<u>4,582,609</u>	<u>167,582,918</u>

Property and Equipment, Net	<u>\$ 212,570,050</u>	<u>\$ 687,588</u>	<u>\$ 533,664</u>	<u>\$ 212,706,028</u>
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<u>Description</u>	<u>Jan. 1, 2013</u>	<u>Additions</u>	<u>Reductions</u>	<u>Dec. 31, 2013</u>
Land	\$ 4,085,249	\$ 164,025	\$ 1,500	\$ 4,247,774
Land-Road Right-of-Ways	6,803,175	45,548	-	6,848,723
Roads and Bridges	205,043,970	3,210,447	1,654,700	206,599,717
Buildings and Improvements	113,581,390	7,911,569	166,058	121,326,991
Equipment	32,110,436	3,104,493	1,014,011	34,200,917
Totals	<u>\$ 361,624,220</u>	<u>\$ 14,436,172</u>	<u>\$ 2,836,270</u>	<u>\$ 373,224,123</u>

Accumulated Depreciation

Roads and Bridges	\$ 104,147,803	\$ 5,198,641	\$ 1,345,150	\$ 108,001,294
Buildings and Improvements	27,894,455	3,689,408	103,575	31,480,288
Equipment	19,929,243	2,081,877	838,629	21,172,491
Totals	<u>151,971,501</u>	<u>10,969,926</u>	<u>2,287,355</u>	<u>160,654,073</u>

Property and Equipment, Net	<u>\$ 209,652,719</u>	<u>\$ 3,466,246</u>	<u>\$ 548,915</u>	<u>\$ 212,570,050</u>
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COUNTY OF DODGE
Notes to Financial Statements
For the Years Ended December 31, 2014 and 2013

8. Property and Equipment (Continued)

Depreciation expense was charged to each function in the statements of activities as follows:

	<u>2014</u>	<u>2013</u>
Human Services and Health	\$2,244,542	\$1,895,102
Public Safety	1,620,874	1,420,999
Public Works	6,702,944	6,663,248
General Government	722,536	776,189
Culture, Recreation and Education	185,404	188,010
Conservation and Development	35,154	26,378
Totals	<u>\$11,511,454</u>	<u>\$10,969,926</u>

9. Other Noncurrent Assets

Other noncurrent assets reported on the statements of net position consisted of the following:

	<u>2014</u>	<u>2013</u>
Investment in risk pool	\$ 1,087,458	\$ 1,087,458
Prepaid retirement contributions	1,045,824	1,561,264
Notes receivable	651,547	795,539
Notes receivable-deferred	467,512	467,512
Totals	<u>\$3,252,341</u>	<u>\$3,911,773</u>

Investment in Public Entity Risk Pool

The County is a member of Wisconsin Municipal Mutual Insurance Company (WMMIC), a non-assessable mutual insurance company, that provides general, automobile and other liability insurance to its seventeen participating members. The County's share of equity in WMMIC was less than 4%. The County's capitalization contribution to WMMIC is reported as a noncurrent asset on the statement of net assets at \$1,087,458. Return of the capitalization contribution will only occur if the County withdraws from membership in WMMIC and its equity interest is purchased by WMMIC or another qualified municipality.

Prepaid Retirement Contributions

In addition to the actuarially required payments, the County voluntarily paid \$6,931,377 into the system in 2004, to pay off the actuarial accrued liability. The unamortized portion of the payment is reflected as prepaid retirement contributions in the accompanying statement of net assets and is being amortized into expense as if the County had paid the contributions when required by the System. Amortizations in 2014 and 2013 were \$515,440 and \$506,962, respectively.

Notes Receivable

Through state grant programs the County has made business development loans that will be repaid over several years and residential rehabilitation loans. Repayment of the residential rehabilitation loans is deferred until the homes are sold.

COUNTY OF DODGE
Notes to Financial Statements
For the Years Ended December 31, 2014 and 2013

10. Long-Term Debt

Changes in long-term debt for the years ended December 31, 2014 and 2013 were:

<u>Description</u>	<u>1/1/2014</u>	<u>Additions</u>	<u>Reductions</u>	<u>12/31/2014</u>
General				
Obligation Bonds	\$ 39,980,000	\$ 23,565,000	\$ 26,305,000	\$ 37,240,000
General				
Obligation Notes	2,000,000	-	500,000	1,500,000
Premium	404,688	775,781	72,492	1,107,977
Total	<u>\$ 42,384,688</u>	<u>\$ 24,340,781</u>	<u>\$ 26,877,492</u>	<u>\$ 39,847,977</u>
<u>Description</u>	<u>1/1/2013</u>	<u>Additions</u>	<u>Reductions</u>	<u>12/31/2013</u>
General Obligation				
Bonds	\$ 42,285,000	\$ -	\$ 2,305,000	\$ 39,980,000
General				
Obligation Notes	2,500,000	-	500,000	2,000,000
Premium	445,999	-	41,311	404,688
Total	<u>\$ 45,230,999</u>	<u>\$ -</u>	<u>\$ 2,846,311</u>	<u>\$ 42,384,688</u>

The County paid \$1,317,922 of interest (net of rebates) on the general obligation bonds in 2014 and \$1,335,776 in 2013. Interest expense was included in the following functions on the statements of activities: health - \$1,220,753 and public works - \$149,580 in 2014; and health - \$1,060,193 and public works - \$261,259 in 2013.

General obligation debt issues are described as follows:

<u>Issue Amount and date</u>	<u>Description</u>	<u>Interest</u>	<u>Balance 12/31/14</u>	<u>Current Portion</u>
Refunding Bonds \$23,565,000 May 2014	For construction of health care facilities. Principal payments of \$1,500,000 due annually on March 1 until 2030.	2.0%-3.375% Payable semi- annually	\$ 23,565,000	\$ 1,500,000
Bonds \$16,090,000 July 2011	For construction of health care and transportation facilities. Principal payments of \$805,000 are due annually on August 1	2.0%-4.0% payable semi- annually	13,675,000	805,000
Notes \$2,500,000 October 2012	For building remodeling. Annual principal payments of \$500,000 until 9/1/17	0.35%-0.80%	<u>1,500,000</u> <u>\$ 38,740,000</u>	<u>500,000</u> <u>\$ 2,805,000</u>

Refunding – In April 2014 the County refunded the 2010 bond issue by issuing general obligation refunding bonds in the amount of \$23,565,000. The entire outstanding principal of the 2010 bonds was called and paid on May 5, 2014. The refunded bonds were retired at face value. The refunding decreased future debt service payments by \$1,073,090. The net present value of savings was \$830,910.

COUNTY OF DODGE
Notes to Financial Statements
For the Years Ended December 31, 2014 and 2013

10. Long-Term Debt (Continued)

The principal and interest payments over the life of the general obligation bonds and notes are summarized on the following table.

Year Ending				
	<u>Dec. 31</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2015	\$	2,805,000	\$ 1,198,229	\$ 4,003,229
2016		2,805,000	1,141,327	3,946,327
2017		2,805,000	1,076,176	3,881,176
2018		2,305,000	996,866	3,301,866
2019		2,305,000	920,216	3,225,216
2020-2024		11,435,000	3,517,535	14,952,535
2025-2029		11,250,000	1,621,627	12,871,627
2030-2031		3,030,000	124,131	3,154,131
Total		<u><u>\$ 38,740,000</u></u>	<u><u>\$ 10,596,107</u></u>	<u><u>\$ 49,336,107</u></u>

11. Other Long-Term Obligations

Changes in long-term obligations during 2014 and 2013 were as follows:

		<u>Beginning Balance</u>	<u>Changes</u>	<u>Ending Balance</u>
	2014			
Vested Sick Leave		\$ 3,270,699	\$ (149,097)	\$ 3,121,602
General Liability		375,000		375,000
Workers Compensation		329,786		329,786
Total		<u>\$ 3,975,485</u>	<u>\$ (149,097)</u>	<u>\$ 3,826,388</u>
	2013			
Vested Sick Leave		\$ 3,296,297	\$ (25,598)	\$ 3,270,699
General Liability		125,000	250,000	375,000
Workers Compensation		329,786	-	329,786
Total		<u>\$ 3,751,083</u>	<u>\$ 224,402</u>	<u>\$ 3,975,485</u>

12. Retirement Plan

All eligible employees of the County are participants in the Wisconsin Retirement System (WRS), a cost-sharing multiple-employer defined benefit public employee plan administered by the State of Wisconsin. All permanent employees expected to work at least 1,200 hours a year are eligible to participate in the WRS. Employees hired before July 1, 2011 are required to work 600 hours to be eligible. Covered employees in the General category were required to contribute 7.0% of their salary (7.75% for executives and Elected Officials, 7.0% for Protective Occupations with Social Security) to the plan. Employers are required to contribute an actuarially determined amount necessary to fund the remaining projected cost of future benefits.

COUNTY OF DODGE
Notes to Financial Statements
For the Years Ended December 31, 2014 and 2013

12. Retirement Plan (Continued)

The payroll for County employees covered by WRS for the year ended December 31, 2014 was \$38,076,862. The County's total payroll was \$38,712,793. The total required contribution for the year ended December 31, 2014 was \$5,447,100, or 14.3% of covered payroll. Of this amount \$2,667,252 or 7.0% of covered payroll was paid by the employee and \$2,779,848 or 7.3% of covered payroll was paid by the County. Total contributions for the years ended December 31, 2013 and 2012, were \$5,096,232, and \$4,532,828, respectively, and were equal to the required contributions for each year.

In accordance with generally accepted accounting principles for cost sharing multiple-employer plans, pension liabilities and assets result from the difference between contributions required and contributions made. The county has made all contributions actuarially required by the System.

Eligibility and the amount of all benefits are determined under Chapter 40 of Wisconsin Statutes. Employees who retire at or after age 65 (62 for elected officials and 55 for protective occupation employees) are entitled to receive a retirement benefit. Employees may retire at age 55 (50 for protective occupation employees) and receive actuarially reduced benefits. The factors influencing the benefit are: (1) final average earnings, (2) years of creditable service, and (3) a formula factor. Final average earnings are the average of the employee's three highest year's earnings. Employees terminating covered employment before becoming eligible for a retirement benefit may withdraw their contributions and, by doing so, forfeit all rights to any subsequent benefit. For employees beginning participation on or after January 1, 1990 and no longer actively employed on or after April 24, 1998, creditable service in each of five years is required for eligibility for a retirement annuity. Participants employed prior to 1990 and on or after April 24, 1998 through July 1, 2011 are immediately vested. Employees who initially become WRS members on or after July 1, 2011, are not eligible for WRS retirement annuity or lump sum retirement benefits until they have five years of creditable service.

The WRS issues an annual financial report that may be obtained by writing to the Department of Employee Trust Funds.

COUNTY OF DODGE
Notes to Financial Statements
For the Years Ended December 31, 2014 and 2013

13. Fund Balances

Portions of the fund balances were classified as shown below.

General Fund	<u>2014</u>	<u>2013</u>
Nonspendable:		
Delinquent taxes	\$ 1,590,821	\$ 1,743,210
Prepays and inventories	334,911	295,931
Totals	\$ <u>1,925,732</u>	\$ <u>2,039,141</u>
Restricted:		
Economic development loans	\$ 1,477,176	\$ 1,469,007
Other state and federal programs	800,608	909,934
Totals	\$ <u>2,277,784</u>	\$ <u>2,378,941</u>
Committed:		
Self insurance	\$ 3,765,346	\$ 3,618,821
Other	10,268	37,623
Totals	\$ <u>3,775,614</u>	\$ <u>3,656,444</u>
Assigned:		
Sales tax	\$ 2,516,687	\$ 2,642,568
Next year's budget	658,850	910,051
Other	600,501	737,490
Totals	\$ <u>3,776,038</u>	\$ <u>4,290,109</u>
 Clearview		
Assigned:		
MCHA administration	\$ 37,070	\$ 44,693
Next year's budget	262,975	262,089
Other purposes	2,992,250	3,453,710
Totals	\$ <u>3,292,295</u>	\$ <u>3,760,492</u>
 Highway		
Assigned:	\$	
Next year's budget	5,218,300	1,526,400
Other purposes	2,904,307	5,220,269
Totals	\$ <u>8,122,607</u>	\$ <u>6,746,669</u>

Health and Human Services – This fund has a negative fund balance that is due to the accrual of a liability for unused employee vacation time.

COUNTY OF DODGE
Notes to Financial Statements
For the Years Ended December 31, 2014 and 2013

14. Capital Projects Fund

The capital projects fund accounts for construction projects. Activity in 2014 is summarized below:

	<u>Henry Dodge</u>
Financing Sources	
Interest income	\$ 54
Transfers from other funds	
Totals	<u>54</u>
Financing Uses	
Capital outlay	<u>5,811</u>
Net	<u>(5,757)</u>
Beginning Fund Balance	245,102
Ending Fund Balance	\$ <u>239,345</u>

15. Commitments and Contingencies

Claims and Other Legal Proceedings

The County is routinely involved in litigation, defending and prosecuting cases over a wide range of possible situations. The ultimate outcome of these claims has not been determined. The county-wide financial statements reflect an accrued loss of \$375,000. It is the opinion of management, after considering the County's insurance coverage, potential payment of claims by other parties and the statutory limitation on claims under Wisconsin law, that the likelihood of a material impact on the County's financial statements upon resolution of these matters is remote.

Intergovernmental Grants

Federal and State grants-in-aid received by the County are subject to audit and adjustment by grantor agencies. If grant revenues are received for expenditures which are subsequently disallowed, the county may be required to repay the revenues. In the opinion of management, liabilities resulting from such disallowed expenditures, if any, will not be material to the financial statements at December 31, 2014.

Risk Management

The County has potential risks of loss related to torts, theft of, damage to, and destruction of assets; errors and omissions; workers' compensation; and employee health care. The County is self-insured for workers' compensation and accounts for such activity in the general fund. The County participates in a public entity risk pool to provide liability insurance coverage. For all other risks the County purchases insurance with various deductibles to minimize the financial impact on the County. Settled claims have not exceeded coverage in any of the past three years. The claims liability for workers' compensation is actuarially determined. At December 31, 2014 and 2013, the County recognized \$1,400,389 and \$1,287,331 respectively of incurred but not reported claims liability for workers' compensation.

COUNTY OF DODGE
Notes to Financial Statements
For the Years Ended December 31, 2014 and 2013

15. Commitments and Contingencies (Continued)

Public Entity Risk Pool – Wisconsin Municipal Mutual Insurance Company (WMMIC), a non-assessable mutual insurance company, provides general, auto, and other liability insurance and workers' compensation and employers' liability insurance to participating members. Members retain all losses greater than \$5,000,000 per occurrence or greater than \$15,000,000 of aggregate losses for public officials' liability only. Seventeen Wisconsin governmental members own WMMIC. Each member has one vote to elect five of the seven directors of the governing board. The remaining two directors are elected by the five directors. The governing board is responsible for the appointment of management of WMMIC.

Line of Credit

The County has an agreement with a bank that provides a line of credit of \$650,000 to the County to finance the clean up of contaminated soil from underground petroleum tanks. Substantially all of the cost of clean up is reimbursable under the Petroleum Environmental Clean-up Fund Act, administered by the State of Wisconsin. Balances drawn on the line of credit at December 31, 2014 and 2013 were \$0 and \$0, respectively. Balances bear interest at prime plus 1% and are secured by an assignment of reimbursement proceeds from the State of Wisconsin.

REQUIRED SUPPLEMENTARY INFORMATION

County of Dodge
Comparison of Budget and Actual -- Budgetary Basis
For The Year Ended December 31, 2014

	<u>General</u>				<u>Health and Human Services</u>			
	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:								
Property Taxes	\$ 32,076,321	\$ 32,076,321	\$ 32,915,733	\$ 839,412	\$	\$	\$	\$
Sales Taxes	5,315,590	5,315,590	5,883,289	567,699				
Intergovernmental Revenues	5,678,096	5,678,096	5,214,926	(463,170)	7,424,777	7,424,777	7,707,025	282,248
Charges for Services-								
Intergovernmental	8,802,377	8,802,377	9,364,797	562,420	40,280	40,280	28,680	(11,600)
Public	2,258,752	2,258,752	2,382,457	123,705	2,309,272	2,967,150	2,962,154	(4,996)
Fines and Licenses	508,520	508,520	463,595	(44,925)	85,000	85,000	69,287	(15,713)
Interest and Other	967,110	967,110	446,800	(520,310)	20,100	20,100	66,941	46,841
Total Revenues	<u>55,606,766</u>	<u>55,606,766</u>	<u>56,671,597</u>	<u>1,064,831</u>	<u>9,879,429</u>	<u>10,537,307</u>	<u>10,834,087</u>	<u>296,780</u>
Expenditures:								
Current-								
General Government	11,333,264	11,843,372	11,174,919	668,453				
Public Safety	20,043,131	20,323,157	18,678,127	1,645,030	69,441	69,441	6,595	62,846
Health and Human Services	2,256,666	2,306,666	2,061,314	245,352	18,399,442	19,057,320	20,147,918	(1,090,598)
Public Works	192,960	152,960	237,707	(84,747)				
Culture, Recreation and Education	2,012,598	2,386,418	2,169,524	216,894				
Conservation and Development	1,339,456	1,339,456	1,284,995	54,461				
Total Expenditures	<u>37,178,075</u>	<u>38,352,029</u>	<u>35,606,586</u>	<u>2,745,443</u>	<u>18,468,883</u>	<u>19,126,761</u>	<u>20,154,513</u>	<u>(1,027,752)</u>
Revenues Over (Under) Expenditures	18,428,691	17,254,737	21,065,011	3,810,274	(8,589,454)	(8,589,454)	(9,320,426)	(730,972)
Other Financing Sources (Uses):								
Operating Transfers In			-	-	8,589,454	8,589,454	9,320,426	730,972
Operating Transfers Out	(21,307,680)	(21,307,680)	(22,304,491)	(996,811)	-	-	-	-
Revenues Over (Under) Expenditures and Other Financing Sources/Uses	(2,878,989)	(4,052,943)	(1,239,480)	2,813,463	-	-	-	-
Fund Balances, Beginning of Year	28,556,199	28,556,199	28,556,199		(488,446)	(488,446)	(488,446)	
Fund Balances, End of Year	<u>\$ 25,677,210</u>	<u>\$ 24,503,256</u>	<u>\$ 27,316,719</u>	<u>\$ 2,813,463</u>	<u>\$ (488,446)</u>	<u>\$ (488,446)</u>	<u>\$ (488,446)</u>	<u>\$ -</u>
Reconciliation of budgetary basis to statements of revenues, expenditures and changes in fund balances								
	<u>Revenues</u>	<u>Expenditures</u>	<u>Net Transfers</u>	<u>Net Change</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Net Transfers</u>	<u>Net Change</u>
Budgetary amounts	\$ 56,671,597	\$ 35,606,586	\$ (22,304,491)	\$ (1,239,480)	\$ 10,834,087	\$ 20,154,513	\$ 9,320,426	\$ -
Internal charges and allocations	(1,493,231)	(1,867,586)	(383,465)	(9,110)	(5,996)	93,143	162,612	63,473
Donated equipment	733,000	733,000						
Amounts reported in statements	<u>\$ 55,911,366</u>	<u>\$ 34,472,000</u>	<u>\$ (22,687,956)</u>	<u>\$ (1,248,590)</u>	<u>\$ 10,828,091</u>	<u>\$ 20,247,656</u>	<u>\$ 9,483,038</u>	<u>\$ 63,473</u>

County of Dodge
Comparison of Budget and Actual -- Budgetary Basis
For The Year Ended December 31, 2014

	<u>Highway</u>				<u>Clearview</u>			
	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	3,141,900	3,141,900	3,066,166	(75,734)			-	-
Charges for Services-								
Intergovernmental	3,605,800	3,605,800	3,698,220	92,420	3,061,859	3,061,859	3,101,176	39,317
Public	47,200	47,200	41,421	(5,779)	21,030,828	21,030,828	23,297,823	2,266,995
Fines and Licenses	21,000	21,000	14,075	(6,925)				
Interest and Other	233,300	233,300	135,492	(97,808)	-	-	484	484
Total Revenues	<u>7,049,200</u>	<u>7,049,200</u>	<u>6,955,374</u>	<u>(93,826)</u>	<u>24,092,687</u>	<u>24,092,687</u>	<u>26,399,483</u>	<u>2,306,796</u>
Expenditures:								
Current-								
Health and Human Services					23,227,637	23,307,681	25,904,223	(2,596,542)
Public Works	18,300,651	18,566,490	15,602,114	2,964,376				
Capital Outlay	-	-	-	-				
Total Expenditures	<u>18,300,651</u>	<u>18,566,490</u>	<u>15,602,114</u>	<u>2,964,376</u>	<u>23,227,637</u>	<u>23,307,681</u>	<u>25,904,223</u>	<u>(2,596,542)</u>
Revenues Over (Under) Expenditures	<u>(11,251,451)</u>	<u>(11,517,290)</u>	<u>(8,646,740)</u>	<u>2,870,550</u>	<u>865,050</u>	<u>785,006</u>	<u>495,260</u>	<u>(289,746)</u>
Other Financing Sources (Uses):								
Operating Transfers In	9,906,026	10,171,865	9,886,865	(285,000)	-	80,044	-	(80,044)
Operating Transfers Out	(180,975)	(180,975)	(180,975)	-	(1,127,139)	(1,127,139)	(1,036,045)	91,094
Revenues Over (Under) Expenditures and Other Financing Sources/Uses	<u>(1,526,400)</u>	<u>(1,526,400)</u>	<u>1,059,150</u>	<u>2,585,550</u>	<u>(262,089)</u>	<u>(262,089)</u>	<u>(540,785)</u>	<u>(278,696)</u>
Fund Balances, Beginning of Year	<u>8,423,038</u>	<u>8,423,038</u>	<u>8,423,038</u>		<u>3,864,853</u>	<u>3,864,853</u>	<u>3,864,853</u>	
Fund Balances, End of Year	<u>\$ 6,896,638</u>	<u>\$ 6,896,638</u>	<u>\$ 9,482,188</u>	<u>\$ 2,585,550</u>	<u>\$ 3,602,764</u>	<u>\$ 3,602,764</u>	<u>\$ 3,324,068</u>	<u>\$ (278,696)</u>
Reconciliation of budgetary basis to statements of revenues, expenditures and changes in fund balances								
	<u>Revenues</u>	<u>Expenditures</u>	<u>Net Transfers</u>	<u>Net Change</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Net Transfers</u>	<u>Net Change</u>
Budgetary amounts	\$ 6,955,374	\$ 15,602,114	\$ 9,705,890	\$ 1,059,150	\$ 26,399,483	\$ 25,904,223	\$ (1,036,045)	\$ (540,785)
Internal charges and allocations	(366,572)	(348,072)	345,565	327,065	(5,456)	110,590	160,288	44,242
Amounts reported in statements	<u>\$ 6,588,802</u>	<u>\$ 15,254,042</u>	<u>\$ 10,051,455</u>	<u>\$ 1,386,215</u>	<u>\$ 26,394,027</u>	<u>\$ 26,014,813</u>	<u>\$ (875,757)</u>	<u>\$ (496,543)</u>

County of Dodge
Clearview
Program Income Statement
For MCHA, Behavioral Health, Group Homes/CBRF and Brain Injury
For the Year Ended December 31, 2014

	MCHA	Behavioral Health	Group Homes/CBRF	Brain Injury	Totals
Medicaid	\$ 9,958,068	\$ -	\$ -	\$ 2,843,089	\$ 12,801,157
Medicare	1,677,289	-	-	-	1,677,289
Private Pay/Insurance	2,262,562	2,345,927	1,280,465	1,384,009	7,272,963
Other Revenue	4,625,914	7,071	6,323	8,281	4,647,589
Total Revenue	18,523,833	2,352,998	1,286,788	4,235,379	26,398,998
Direct Expenses	11,474,433	2,266,913	1,337,036	4,640,040	19,718,422
Net Before Overhead	7,049,400	86,085	(50,248)	(404,661)	6,680,576
Overhead Expenses					
Restorative Nursing	43,142	4,679	4,184	5,479	57,483
Physician Services	211,213	22,905	20,483	26,825	281,426
Social Services	222,006	24,076	21,530	28,196	295,808
Recreation Activities	164,777	17,869	15,980	20,927	219,553
Dietary Services	1,286,338	139,498	124,748	163,370	1,713,953
Maintenance	522,920	57,797	61,738	78,976	721,431
Housekeeping	309,115	34,166	36,495	46,685	426,461
Laundry	138,632	15,034	13,444	17,607	184,717
Transportation	83,630	9,069	8,110	10,621	111,431
Utilities	308,148	34,059	36,381	46,539	425,128
Finance	355,546	38,557	34,480	45,156	473,740
Medical Records	62,675	6,797	6,078	7,960	83,510
Administration	500,964	54,327	48,583	63,624	667,499
Depreciation	1,297,422	143,402	153,179	195,948	1,789,951
Other Expenses	143,338	15,544	13,901	18,204	190,988
Total Overhead	5,649,866	617,780	599,314	776,117	7,643,078
Operating Net	\$ 1,399,534	\$ (531,696)	\$ (649,562)	\$ (1,180,778)	\$ (962,502)

Notes:

The schedule was prepared using the accrual basis of accounting.

The schedule excludes interest expense.

The schedule includes county assessment income.

STATISTICAL SECTION

This part of Dodge County's annual financial statements presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the county's overall financial health.

FINANCIAL TRENDS – TABLES 1-4

These schedules contain trend information to help the reader understand how the county's financial performance and well-being have changed over time.

REVENUE CAPACITY – TABLES 5-8

These schedules contain information to help the reader assess the county's most significant local revenue source, the property tax.

DEBT CAPACITY – TABLES 9-11

These schedules present information to help the reader assess the affordability of the county's current levels of outstanding debt and the county's ability to issue additional debt in the future.

DEMOGRAPHIC AND ECONOMIC INFORMATION – TABLES 12-13

These schedules off demographic and economic indicators to help the reader understand the environment within which the county's financial activities take place.

OPERATING INFORMATION – TABLES 14-16

These schedules contain service and infrastructure data to help the reader understand how the information in the county's financial report relates to the services the county provides and the activities it performs.

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DODGE COUNTY, WISCONSIN
TABLE 1
NET ASSETS BY COMPONENT
LAST NINE FISCAL YEARS
(Accrual Basis of Accounting)

	Governmental Activities Invested in Capital Assets Net of Related Debt	Restricted	Unrestricted	Total Governmental Activities Net Position
2006	\$166,034,756	3,663,150	25,815,043	<u>\$195,512,949</u>
2007	\$169,454,158	3,604,750	26,196,823	<u>\$199,255,731</u>
2008	\$173,519,330	839,000	30,751,108	<u>\$205,109,438</u>
2009	\$170,968,201	-	35,146,762	<u>\$206,114,963</u>
2010	\$172,721,817	-	33,893,846	<u>\$206,615,663</u>
2011	\$168,584,999	7,799,886	30,949,866	<u>\$207,334,751</u>
2012	\$166,877,177	5,015,608	37,874,127	<u>\$209,766,912</u>
2013	\$170,583,748	2,841,763	37,363,486	<u>\$210,788,997</u>
2014	\$172,858,051	2,740,606	36,917,271	<u>\$212,515,928</u>

DODGE COUNTY, WISCONSIN

TABLE 2

CHANGES IN NET POSITION

LAST NINE FISCAL YEARS

(Accrual Basis of Accounting)

	2006	2007	2008	2009
Expenses				
Governmental Activities:				
General Government	\$ 8,443,026	\$ 8,672,659	\$ 9,011,372	\$ 8,853,816
Public Safety	18,292,222	19,471,744	20,313,987	21,360,993
Human Services and Health	48,490,715	50,212,813	48,088,776	44,218,476
Public Works	20,050,476	14,159,410	16,918,026	16,387,394
Culture, Recreation and Education	1,952,287	1,976,262	2,132,555	2,029,107
Conservation and Development	1,356,993	1,476,735	1,439,114	2,028,854
Total Governmental Activities Expense	<u>\$ 98,585,719</u>	<u>\$ 95,969,623</u>	<u>\$ 97,903,830</u>	<u>\$ 94,878,640</u>
Program Revenue				
Government Activities:				
Charges for services				
General Government	\$ 1,681,120	\$ 1,517,258	\$ 1,511,722	\$ 1,600,799
Public Safety	8,367,208	9,369,866	9,532,957	9,304,051
Human Services and Health	21,956,182	22,324,034	23,817,712	24,284,181
Public Works	3,787,015	3,256,268	3,975,509	3,384,819
Culture, Recreation and Education	191,204	169,007	174,460	193,411
Conservation and Development	237,862	419,277	251,781	228,454
Sub-Total	<u>36,220,591</u>	<u>37,055,710</u>	<u>39,264,141</u>	<u>38,995,716</u>
Operating grants and contribution				
General Government	1,314,757	1,374,703	1,102,553	770,275
Public Safety	753,570	671,262	626,021	484,732
Human Services and Health	15,294,246	16,127,095	15,163,366	9,769,742
Public Works	2,425,341	3,169,843	2,767,609	2,831,222
Culture, Recreation and Education	203,801	100,657	161,173	151,004
Conservation and Development	360,085	254,872	248,903	752,313
Sub-Total	<u>20,351,800</u>	<u>21,698,432</u>	<u>20,069,625</u>	<u>14,759,288</u>
Capital grants and contributions				
Public Works	10,147,893	-	2,987,653	196,705
Culture, Recreation and Education	599,781	-	-	-
Sub-Total	<u>10,747,674</u>	<u>-</u>	<u>2,987,653</u>	<u>196,705</u>
Other Revenues				
General Government	2,022,709	2,059,703	1,322,341	1,567,353
Public Safety	111,894	31,088	36,339	14,580
Human Services and Health	62,777	53,924	47,294	91,444
Public Works	81,550	69,877	92,433	60,144
Culture, Recreation and Education	51,399	60,338	44,216	119,290
Conservation and Development	62,350	70,158	52,899	73,640
Sub-Total	<u>2,392,679</u>	<u>2,345,088</u>	<u>1,595,522</u>	<u>1,926,452</u>
Total Governmental Activities Program Revenues	<u>\$ 69,712,744</u>	<u>\$ 61,099,230</u>	<u>\$ 63,916,941</u>	<u>\$ 55,878,161</u>
Net (Expense) Revenue before General Revenue	<u>(28,872,975)</u>	<u>(34,870,393)</u>	<u>(33,986,889)</u>	<u>(39,000,479)</u>
General Revenues				
Property Taxes	\$ 29,413,168	\$ 30,259,059	\$ 31,454,427	\$ 31,677,762
Sales Taxes	4,775,933	4,909,858	5,100,143	4,618,375
State Aid--Shared Revenue	3,295,357	3,301,117	3,420,153	3,771,594
Total General Revenues	<u>\$ 37,484,458</u>	<u>\$ 38,470,034</u>	<u>\$ 39,974,723</u>	<u>\$ 40,067,731</u>
Changes in Net Assets	<u>\$ 8,611,483</u>	<u>\$ 3,599,641</u>	<u>\$ 5,987,834</u>	<u>\$ 1,067,252</u>

DODGE COUNTY, WISCONSIN

TABLE 2

CHANGES IN NET POSITION

LAST NINE FISCAL YEARS

(Accrual Basis of Accounting)

	2010	2011	2012	2013	2014
Expenses					
Governmental Activities:					
General Government	\$ 8,256,973	\$ 9,442,227	\$ 7,146,105	\$ 8,570,947	\$ 7,594,435
Public Safety	22,410,541	21,878,279	22,060,022	20,774,320	20,558,262
Human Services and Health	44,967,056	43,755,496	45,175,339	45,964,505	52,022,906
Public Works	15,888,072	15,988,629	16,512,196	17,143,360	13,922,819
Culture, Recreation and Education	2,197,182	2,092,015	1,914,377	2,034,095	2,154,834
Conservation and Development	1,694,835	1,439,408	1,537,289	1,335,660	1,511,982
Total Governmental Activities Expense	<u>\$ 95,414,659</u>	<u>\$ 94,596,054</u>	<u>\$ 94,345,328</u>	<u>\$ 95,822,887</u>	<u>\$ 97,765,238</u>
Program Revenue					
Government Activities:					
Charges for services					
General Government	\$ 1,691,633	\$ 1,583,073	\$ 1,666,238	\$ 1,695,420	\$ 1,607,384
Public Safety	9,752,624	10,884,064	10,124,765	8,466,569	8,630,367
Human Services and Health	24,239,139	21,107,177	24,397,858	27,425,160	29,264,208
Public Works	3,200,710	3,696,605	3,207,701	3,587,335	3,291,914
Culture, Recreation and Education	197,165	185,211	190,718	223,462	194,439
Conservation and Development	252,249	202,213	246,009	258,173	218,275
Sub-Total	<u>39,333,520</u>	<u>37,658,343</u>	<u>39,833,289</u>	<u>41,656,119</u>	<u>43,206,587</u>
Operating grants and contribution					
General Government	945,537	782,680	769,858	827,726	894,330
Public Safety	431,690	357,856	283,970	289,853	1,107,123
Human Services and Health	10,233,326	9,540,220	9,520,014	8,357,682	8,487,847
Public Works	2,940,061	3,281,369	3,113,274	3,430,364	3,098,825
Culture, Recreation and Education	111,144	123,163	93,302	127,903	122,106
Conservation and Development	421,931	610,629	353,233	203,231	168,804
Sub-Total	<u>15,083,689</u>	<u>14,695,917</u>	<u>14,133,651</u>	<u>13,236,759</u>	<u>13,879,035</u>
Capital grants and contributions					
Public Works	-	-	-	-	-
Culture, Recreation and Education	-	-	-	-	-
Sub-Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Revenues					
General Government	920,397	729,655	962,401	420,620	347,142
Public Safety	23,844	9,304	130,780	171,858	29,898
Human Services and Health	44,379	202,467	53,912	33,315	37,147
Public Works	109,395	248,069	144,209	144,644	150,213
Culture, Recreation and Education	12,221	41,106	29,766	48,131	27,338
Conservation and Development	60,571	47,600	45,368	29,501	25,949
Sub-Total	<u>1,170,807</u>	<u>1,278,201</u>	<u>1,366,436</u>	<u>848,069</u>	<u>617,687</u>
Total Governmental Activities Program Revenues	<u>\$ 55,588,016</u>	<u>\$ 53,632,461</u>	<u>\$ 55,333,376</u>	<u>\$ 55,740,947</u>	<u>\$ 57,703,309</u>
Net (Expense) Revenue before General Revenue	<u>(39,826,643)</u>	<u>(40,963,593)</u>	<u>(39,011,952)</u>	<u>(40,081,940)</u>	<u>(40,061,929)</u>
General Revenues					
Property Taxes	\$ 32,787,303	\$ 32,978,259	\$ 33,232,124	\$ 32,802,621	\$ 33,063,489
Sales Taxes	4,813,991	5,019,994	5,312,674	5,402,133	5,883,289
State Aid--Shared Revenue	3,701,746	3,684,428	2,899,315	2,899,271	2,842,082
Total General Revenues	<u>\$ 41,303,040</u>	<u>\$ 41,682,681</u>	<u>\$ 41,444,113</u>	<u>\$ 41,104,025</u>	<u>\$ 41,788,860</u>
Changes in Net Assets	<u>\$ 1,476,397</u>	<u>\$ 719,088</u>	<u>\$ 2,432,161</u>	<u>\$ 1,022,085</u>	<u>\$ 1,726,931</u>

DODGE COUNTY, WISCONSIN
TABLE 3
FUND BALANCES, GOVERNMENTAL FUNDS
LAST NINE FISCAL YEARS
(Modified Accrual Basis of Accounting)

	2006	2007	2008	2009
General Fund				
Reserved	\$ 3,255,654	\$ 1,706,296	\$ 3,168,779	\$ 3,377,250
Unreserved	17,582,464	19,059,788	17,752,598	19,370,722
Nonspendable	*	*	*	*
Restricted	*	*	*	*
Committed	*	*	*	*
Assigned	*	*	*	*
Unassigned	*	*	*	*
Total General Fund	<u>\$ 20,838,118</u>	<u>\$ 20,766,084</u>	<u>\$ 20,921,377</u>	<u>\$ 22,747,972</u>
All Other Governmental Funds				
Reserved	\$ 8,637,017	\$ 6,181,337	\$ 4,521,021	\$ 2,111,114
Unreserved	1,850,485	4,458,989	7,290,133	11,968,458
Nonspendable	*	*	*	*
Restricted	*	*	*	*
Committed	*	*	*	*
Assigned	*	*	*	*
Unassigned	*	*	*	*
Total All Other Governmental Funds	<u>\$ 10,487,502</u>	<u>\$ 10,640,326</u>	<u>\$ 11,811,154</u>	<u>\$ 14,079,572</u>
Total Governmental Funds	<u><u>\$ 31,325,620</u></u>	<u><u>\$ 31,406,410</u></u>	<u><u>\$ 32,732,531</u></u>	<u><u>\$ 36,827,544</u></u>

* Not applicable for these years.

DODGE COUNTY, WISCONSIN
TABLE 3
FUND BALANCES, GOVERNMENTAL FUNDS
LAST NINE FISCAL YEARS
(Modified Accrual Basis of Accounting)

	2010	2011	2012	2013	2014
General Fund					
Reserved	*	*	*	*	*
Unreserved	*	*	*	*	*
Nonspendable	2,387,580	2,452,973	2,393,607	2,039,141	1,925,732
Restricted	2,120,680	2,175,132	2,206,602	2,378,941	2,277,784
Committed	2,387,508	2,848,586	3,438,235	3,656,444	3,775,614
Assigned	4,280,285	4,709,672	3,588,194	4,290,109	3,776,038
Unassigned	13,198,968	15,769,353	16,249,724	16,191,604	15,552,441
Total General Fund	<u>\$ 24,375,021</u>	<u>\$ 27,955,716</u>	<u>\$ 27,876,362</u>	<u>\$ 28,556,239</u>	<u>\$ 27,307,609</u>
All Other Governmental Funds					
Reserved	*	*	*	*	*
Unreserved	*	*	*	*	*
Nonspendable	2,085,720	1,602,722	1,684,777	1,801,730	1,790,036
Restricted	20,382,273	5,246,468	2,346,184	-	-
Committed	-	-	5,177,500	245,102	239,345
Assigned	9,399,283	9,269,288	7,799,150	10,507,161	10,756,052
Unassigned	(227,348)	(404,522)	(493,558)	(509,486)	206,502
Total All Other Governmental Funds	<u>\$ 31,639,928</u>	<u>\$ 15,713,956</u>	<u>\$ 16,514,053</u>	<u>\$ 12,044,507</u>	<u>\$ 12,991,935</u>
Total Governmental Funds	<u><u>\$ 56,014,949</u></u>	<u><u>\$ 43,669,672</u></u>	<u><u>\$ 44,390,415</u></u>	<u><u>\$ 40,600,746</u></u>	<u><u>\$ 40,299,544</u></u>

* Not applicable for these years.

DODGE COUNTY, WISCONSIN
TABLE 4
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST NINE FISCAL YEARS
(Modified Accrual Basis of Accounting)

	2006	2007	2008	2009
Revenues				
Taxes				
Property	29,095,243	30,197,378	31,376,599	31,660,975
Sales	4,775,933	4,909,858	5,100,143	4,618,375
Intergovernmental Revenues	24,537,929	25,600,706	23,835,746	19,543,820
Charges for Services				
Intergovernmental	26,932,911	11,977,321	13,118,959	12,847,920
Public	8,891,483	24,537,106	25,750,868	25,786,161
Fines and Licenses	815,601	985,617	845,359	778,650
Interest and Other	2,529,686	2,364,852	1,834,760	2,012,898
Total Revenues	\$ 97,578,786	\$ 100,572,838	\$ 101,862,434	\$ 97,248,799
Expenditures				
Current				
General Government	8,490,687	8,144,011	8,314,571	8,239,089
Public Safety	17,991,772	18,782,218	18,913,177	19,923,832
Health and Human Services	47,717,626	49,513,159	47,730,396	43,376,778
Public Works	13,639,006	15,148,662	17,294,559	15,476,272
Culture, Recreation and Education	2,079,643	1,806,070	2,016,451	2,016,842
Conservation and Development	1,379,191	1,412,207	1,362,488	1,937,845
Capital Outlay	2,045,205	818,463	106,644	183,739
Debt Service				
Principal	8,108,165	3,366,771.00	3,477,617.00	806,742.00
Interest	624,645	410,634	263,706	153,480
Total Expenditures	\$ 102,075,940	\$ 99,402,195	\$ 99,479,609	\$ 92,114,619
Revenues over (under) Expenditures	\$ (4,497,154)	\$ 1,170,643	\$ 2,382,825	\$ 5,134,180
Other Financing Sources (Uses):				
Operating Transfers In	27,021,778	22,449,644	23,524,083	29,233,994
Operating Transfers Out	(27,021,778)	(22,449,644)	(23,524,083)	(29,233,994)
Proceeds from Long-Term Debt	835,884	-	-	-
Net Debt refunding	-	-	-	-
Total Other Financing Sources (Uses)	\$ 835,884	\$ -	\$ -	\$ -
Net change in fund balances	\$ (3,661,270)	\$ 1,170,643	\$ 2,382,825	\$ 5,134,180
Debt service as a percentage of noncapital expenditures	8.7%	3.8%	3.8%	1.0%

DODGE COUNTY, WISCONSIN
TABLE 4
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST NINE FISCAL YEARS
(Modified Accrual Basis of Accounting)

	2010	2011	2012	2013	2014
Revenues					
Taxes					
Property	32,655,962	32,857,402	33,105,669	32,879,817	32,915,733
Sales	4,813,991	5,019,994	5,405,712	5,695,759	5,883,289
Intergovernmental Revenues	18,392,984	18,472,018	17,082,066	16,184,031	16,721,117
Charges for Services					
Intergovernmental	13,179,316	16,204,921	15,353,801	14,640,465	14,226,388
Public	24,909,685	20,728,878	23,724,872	26,225,426	28,683,855
Fines and Licenses	788,801	632,874	705,514	610,595	546,957
Interest and Other	1,289,869	1,588,416	1,449,115	1,139,244	745,001
Total Revenues	\$ 96,030,608	\$ 95,504,503	\$ 96,826,749	\$ 97,375,337	\$ 99,722,340
Expenditures					
Current					
General Government	8,444,933	8,354,865	8,958,294	8,436,889	7,792,361
Public Safety	20,551,700	20,701,771	20,418,661	19,789,866	20,342,522
Health and Human Services	43,561,996	41,544,220	43,836,429	43,035,376	48,734,229
Public Works	15,873,357	15,416,665	13,057,810	16,887,251	15,522,767
Culture, Recreation and Education	2,123,086	1,962,299	1,766,529	1,866,062	2,185,009
Conservation and Development	1,629,255	1,795,789	1,571,201	1,313,972	1,411,623
Capital Outlay	13,868,492	31,766,278	5,330,959	5,694,814	5,811
Debt Service					
Principal	\$ -	\$ 1,500,000	\$ 2,305,000	\$ 2,805,000	\$ 2,805,000
Interest	234,158	1,113,925	1,361,123	1,335,776	1,317,922
Total Expenditures	\$ 106,286,977	\$ 124,155,812	\$ 98,606,006	\$ 101,165,006	\$ 100,117,244
Revenues over (under) Expenditures	\$ (10,256,369)	\$ (28,651,309)	\$ (1,779,257)	\$ (3,789,669)	\$ (394,904)
Other Financing Sources (Uses):					
Operating Transfers In	27,554,141	25,172,245	28,612,807	25,064,446	24,198,634
Operating Transfers Out	(27,554,141)	(25,172,245)	(28,612,807)	(25,064,446)	(24,198,634)
Proceeds from Long-Term Debt	30,000,000	16,306,032	2,500,000	-	-
Net Debt refunding	-	-	-	-	93,702
Total Other Financing Sources (Uses)	\$ 30,000,000	\$ 16,306,032	\$ 2,500,000	\$ -	\$ 93,702
Net change in fund balances	\$ 19,743,631	\$ (12,345,277)	\$ 720,743	\$ (3,789,669)	\$ (301,202)
Debt service as a percentage of noncapital expenditures	0.3%	2.8%	3.9%	4.3%	4.1%

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DODGE COUNTY, WISCONSIN

TABLE 5
EQUALIZED VALUE OF TAXABLE PROPERTY (a)
LAST TEN FISCAL YEARS

Tax Year	Budget Year	Real Estate				Personal Property	Less: Tax Incremental Districts (TID)	Total (b)	General County Tax Rate (c)
		Residential	Commerical	Manufacturing	All Other				
2005	2006	3,668,259,200	665,311,400	207,863,000	519,387,600	135,471,700	(256,395,300)	4,939,897,600	\$ 5.789
2006	2007	4,091,356,300	777,875,400	212,640,100	538,507,300	157,708,900	(313,021,300)	5,465,066,700	\$ 5.380
2007	2008	4,302,266,600	840,613,700	218,701,200	561,239,300	171,947,700	(230,696,200)	5,864,072,300	\$ 5.207
2008	2009	4,438,330,500	860,736,500	228,655,700	596,432,700	198,829,300	(225,086,700)	6,097,898,000	\$ 5.084
2009	2010	4,447,952,400	884,410,100	235,234,900	598,210,300	200,946,400	(241,847,700)	6,124,906,400	\$ 5.213
2010	2011	4,296,970,200	867,167,200	235,113,400	590,528,000	192,957,400	(243,806,300)	5,938,929,900	\$ 5.402
2011	2012	4,142,034,000	887,126,600	238,682,500	588,074,500	184,631,800	(231,300,100)	5,809,249,300	\$ 5.523
2012	2013	3,963,307,500	881,443,800	253,007,400	591,034,600	205,590,800	(262,449,200)	5,631,934,900	\$ 5.678
2013	2014	3,897,453,300	870,960,800	249,585,500	606,376,800	174,968,300	(173,612,800)	5,625,731,900	\$ 5.702
2014	2015	3,948,755,700	871,907,600	269,768,800	651,685,900	185,028,000	(162,557,000)	5,764,589,000	\$ 5.677

SOURCE: Bureau of Property Tax, Wisconsin Department of Revenue

(a) Equalized value is actual value determined by the State of Wisconsin Department of Revenue, Bureau of Property Tax

(b) Equalized values are reduced by Tax Increment District value increments for apportioning County taxes

(c) Per \$1,000 of equalized value

DODGE COUNTY, WISCONSIN
TABLE 6
DIRECT AND OVERLAPPING PROPERTY TAX RATES
Last Ten Years
(Rate per \$1,000 of equalized value)

	2005	2006	2007	2008	2009
County Direct Rates					
General	\$5.789	\$5.380	\$5.207	\$5.084	\$5.213
Federated Library	0.31	0.29	0.30	0.29	0.27
Overlapping rates					
Cities:					
Beaver Dam	\$22.96	\$22.42	\$20.71	\$21.31	\$22.15
(a) Columbus	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fox Lake	\$25.44-\$26.11	\$24.78-\$25.41	\$25.36-\$25.70	\$26.18-\$26.55	\$27.49-\$27.84
Hartford	\$27.77-\$29.98	\$20.10-\$22.03	\$24.50-\$26.27	\$21.99-\$24.01	\$22.82-\$24.68
Horicon	\$25.46	\$25.83	\$27.45	\$27.62	\$28.81
Juneau	\$24.52	\$26.10	\$27.47	\$26.10	\$27.30
Mayville	\$20.74	\$20.18	\$20.87	\$21.23	\$22.38
Watertown	\$24.43	\$25.15	\$20.72	\$20.93	\$21.68
Waupun	\$26.57	\$20.29	\$20.76	\$20.87	\$21.41
Towns:					
Ashippun	\$17.58-\$19.62	\$17.58-\$20.00	\$18.36-\$20.69	\$18.93-\$20.39	\$20.40-\$21.74
Beaver Dam	\$16.66-\$20.31	\$16.20-\$20.68	\$15.79-\$20.74	\$16.85-\$20.66	\$17.47-\$21.87
Burnett	\$19.26-\$19.79	\$19.18-\$19.90	\$18.92-\$20.46	\$15.08-\$16.18	\$16.05-\$17.60
Calamus	\$22.07-\$24.88	\$22.57-\$24.12	\$23.54-\$25.04	\$17.24-\$17.76	\$17.71-\$18.34
Chester	\$19.02	\$18.80	\$20.34	\$15.55	\$16.49
Clyman	\$16.61-\$21.83	\$16.38-\$21.98	\$17.38-\$23.41	\$18.32-\$23.53	\$19.24-\$24.82
Elba	\$19.02-\$23.31	\$18.06-\$22.90	\$18.89-\$23.49	\$15.51-\$18.70	\$16.24-\$19.92
Emmet	\$16.02	\$16.30	\$16.60	\$16.57	\$17.89
Fox Lake	\$20.45-\$23.00	\$21.71-\$24.08	\$15.65-\$17.21	\$15.56-\$17.02	\$16.83-\$17.95
Herman	\$17.79-\$20.23	\$17.31-\$20.79	\$18.19-\$21.54	\$18.90-\$20.47	\$19.65-\$22.28
Hubbard	\$18.10-\$22.35	\$18.03-\$23.23	\$18.51-\$23.67	\$18.61-\$22.70	\$19.46-\$24.30
Hustisford	\$19.22-\$23.30	\$19.99-\$24.14	\$20.69-\$25.00	\$15.80-\$19.13	\$16.59-\$20.61
Lebanon	\$19.68-\$22.36	\$19.24-\$21.60	\$19.63-\$21.91	\$20.58-\$22.33	\$16.82-\$17.80
Leroy	\$21.58-\$23.31	\$19.73-\$22.83	\$20.89-\$21.96	\$15.64-\$18.12	\$17.44-\$19.78
Lomira	\$19.25-\$19.77	\$18.21-\$21.34	\$19.61-\$21.22	\$14.63-\$16.86	\$17.01-\$17.34
Lowell	\$20.49-\$26.69	\$15.26-\$20.27	\$15.28-\$20.38	\$15.50-\$19.74	\$16.97-\$21.56
Oak Grove	\$21.05-\$26.19	\$21.13-\$26.80	\$21.59-\$28.13	\$14.93-\$18.24	\$16.10-\$20.07
Portland	\$18.17-\$18.48	\$17.89-\$18.75	\$18.45-\$18.89	\$18.98-\$19.00	\$19.23-\$20.17
Rubicon	\$21.00-\$24.04	\$21.36-\$24.96	\$14.78-\$16.52	\$14.44-\$16.89	\$14.90-\$17.87
Shields	\$13.00-\$16.39	\$15.33-\$20.38	\$15.95-\$21.10	\$16.42-\$20.64	\$17.33-\$21.94
Theresa	\$17.52-\$19.68	\$17.22-\$20.80	\$18.59-\$21.88	\$18.23-\$20.60	\$19.15-\$21.84
Trenton	\$19.62-\$19.69	\$20.83-\$20.87	\$21.20-\$21.97	\$15.46-\$15.80	\$17.01-\$17.34
Westford	\$22.13-\$25.15	\$15.06-\$16.25	\$15.52-\$16.47	\$16.03-\$16.58	\$16.06-\$16.70
Williamstown	\$17.21-\$18.35	\$12.83-\$13.18	\$13.17-\$13.70	\$12.98-\$13.49	\$13.58-\$15.14
Villages:					
Brownsville	\$20.98	\$20.09	\$20.87	\$18.96	\$20.20
Clyman	\$28.26	\$29.29	\$29.42	\$28.06	\$25.74
Hustisford	\$24.36	\$24.44	\$23.56	\$22.97	\$24.03
Iron Ridge	\$24.36	\$17.73	\$18.05	\$18.25	\$19.21
Kekoskee	\$21.66	\$14.36	\$14.34	\$14.91	\$15.22
Lomira	\$18.18	\$17.04	\$19.17	\$19.44	\$21.42
Lowell	\$27.18	\$28.18	\$30.25	\$27.98	\$23.84
Neosho	\$20.30	\$19.66	\$20.74	\$20.49	\$21.48
Randolph	\$32.45	\$24.51	\$24.84	\$24.08	\$25.99
Reeseville	\$25.96	\$19.88	\$21.69	\$20.20	\$21.65
Theresa	\$18.92	\$17.91	\$19.59	\$19.09	\$19.90

(a) No taxable parcels in Dodge County for the City of Columbus

DODGE COUNTY, WISCONSIN
TABLE 6
DIRECT AND OVERLAPPING PROPERTY TAX RATES
Last Ten Years
(Rate per \$1,000 of equalized value)

	2010	2011	2012	2013	2014
County Direct Rates					
General	\$5.402	\$5.523	\$5.678	\$5.702	\$5.677
Federated Library	0.28	0.27	0.28	0.28	0.27
Overlapping rates					
Cities:					
Beaver Dam	\$23.41	\$23.09	\$24.53	\$24.29	\$23.97
(a) Columbus	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fox Lake	\$28.81-\$29.37	\$28.67-\$29.05	\$28.68-\$29.16	\$26.84-\$27.31	\$25.17-\$25.62
Hartford	\$24.61-\$26.68	\$24.12-\$24.38	\$24.15-\$24.20	\$23.55-\$24.79	\$21.33-\$22.22
Horicon	\$28.40	\$24.34	\$23.72	\$24.40	\$22.88
Juneau	\$27.49	\$27.19	\$26.40	\$25.78	\$25.17
Mayville	\$22.70	\$23.14	\$22.67	\$22.71	\$24.41
Watertown	\$22.48	\$21.90	\$24.45	\$24.33	\$23.69
Waupun	\$22.80	\$22.82	\$22.70	\$22.70	\$22.07
Towns:					
Ashippun	\$20.44-\$21.93	\$17.17-\$18.18	\$16.86-\$17.53	\$16.74-\$17.68	\$15.97-\$16.89
Beaver Dam	\$18.66-\$22.54	\$16.76-\$20.97	\$16.23-\$19.93	\$15.99-\$20.27	\$15.15-\$19.64
Burnett	\$17.03-\$17.87	\$16.10-\$17.90	\$16.44-\$18.31	\$16.35-\$19.25	\$15.13-\$17.58
Calamus	\$18.12-\$18.84	\$17.20-\$18.87	\$17.25-\$19.28	\$17.72-\$20.45	\$17.15-\$20.00
Chester	\$17.82	\$17.26	\$18.03	\$18.29	\$16.32
Clyman	\$16.50-\$20.37	\$16.36-\$20.10	\$16.82-\$19.79	\$16.93-\$19.81	\$15.98-\$19.05
Elba	\$16.85-\$20.46	\$17.67-\$19.93	\$16.66-\$18.96	\$19.43-\$21.58	\$19.47-\$21.77
Emmet	\$19.53	\$19.41	\$19.90	\$18.75	\$17.33
Fox Lake	\$17.36-\$18.76	\$16.05-\$18.37	\$17.35-\$20.25	\$16.99-\$20.44	\$15.98-\$18.86
Herman	\$19.85-\$23.33	\$17.02-\$19.32	\$16.83-\$19.31	\$16.68-\$19.50	\$15.61-\$17.46
Hubbard	\$20.49-\$25.45	\$16.83-\$20.57	\$16.63-\$19.50	\$16.22-\$19.37	\$15.31-\$18.22
Hustisford	\$17.76-\$21.90	\$17.20-\$20.95	\$17.47-\$20.43	\$19.09-\$22.64	\$17.94-\$20.88
Lebanon	\$18.70-\$19.05	\$18.00-\$18.78	\$17.91-\$18.90	\$17.38-\$17.59	\$18.78-\$19.41
Leroy	\$18.50-\$20.52	\$18.28-\$20.36	\$17.92-\$20.69	\$18.74-\$21.12	\$18.69-\$20.99
Lomira	\$17.93-\$18.54	\$18.07-\$18.71	\$17.12-\$19.13	\$16.34-\$17.84	\$18.60-\$20.71
Lowell	\$18.40-\$22.49	\$17.50-\$21.52	\$17.97-\$21.70	\$17.99-\$22.46	\$17.69-\$22.47
Oak Grove	\$16.98-\$20.43	\$16.09-\$20.00	\$15.60-\$19.06	\$16.00-\$20.18	\$15.72-\$20.22
Portland	\$19.91-\$20.58	\$20.26-\$20.42	\$20.33-\$21.37	\$21.31-\$21.86	\$20.12-\$20.64
Rubicon	\$15.11-\$18.40	\$14.42-\$16.17	\$14.41-\$15.55	\$16.80-\$18.57	\$16.46-\$17.38
Shields	\$18.19-\$22.17	\$19.29-\$22.47	\$20.08-\$22.73	\$20.00-\$23.21	\$18.55-\$22.01
Theresa	\$19.10-\$22.06	\$19.21-\$21.57	\$19.18-\$22.62	\$19.77-\$22.69	\$19.64-\$22.03
Trenton	\$18.85-\$19.68	\$17.86-\$19.42	\$17.73-\$19.81	\$17.04-\$19.68	\$16.70-\$19.22
Westford	\$16.82-\$18.01	\$15.50-\$16.91	\$16.44-\$18.45	\$16.28-\$18.90	\$14.98-\$17.32
Williamstown	\$15.20-\$16.22	\$14.90-\$15.54	\$14.02-\$14.33	\$14.49-\$16.08	\$14.15-\$14.96
Villages:					
Brownsville	\$20.57	\$20.40	\$20.36	\$20.47	\$20.24
Clyman	\$27.57	\$27.72	\$26.84	\$25.68	\$23.92
Hustisford	\$25.25	\$26.01	\$25.53	\$25.49	\$24.92
Iron Ridge	\$20.07	\$20.01	\$19.17	\$19.97	\$18.93
Kekoskee	\$15.44	\$14.76	\$14.72	\$14.81	\$14.70
Lomira	\$22.37	\$22.29	\$22.10	\$22.42	\$21.43
Lowell	\$23.63	\$25.89	\$25.71	\$24.77	\$24.73
Neosho	\$22.59	\$20.28	\$19.75	\$19.03	\$17.75
Randolph	\$27.34	\$29.03	\$29.96	\$29.19	\$29.88
Reeseville	\$21.41	\$19.97	\$19.36	\$19.97	\$19.88
Theresa	\$20.38	\$19.61	\$18.56	\$18.68	\$17.98

(a) No taxable parcels in Dodge County for the City of Columbus

DODGE COUNTY, WISCONSIN

TABLE 7

Principal Property Taxpayers
Current Year and Nine Years Ago

Company	2014			2005		
	Equalized Value	Rank	Percent of Total Equalized Value	Equalized Value	Rank	Percent of Total Equalized Value
Wal-Mart Corporation	\$ 78,562,331	1	1.33%	\$ 12,715,924	4	0.24%
Quad Graphics Inc.	58,557,508	2	0.99%	59,624,227	1	1.15%
Mayville Engineering	24,376,643	3	0.41%	12,992,251	5	0.25%
Deere & Company	20,936,758	4	0.35%	22,540,398	2	0.43%
Michels Pipeline Construction	28,652,252	5	0.48%	-	-	-
United Cooperative	23,267,292	6	0.39%	14,869,033	3	0.29%
LCN VP LLC	17,428,998	7	0.29%	-	-	-
Menard Inc.	22,455,264	8	0.38%	-	-	-
Signicast Corporation	13,257,377	9	0.22%	6,830,633	15	0.13%
Seneca Foods Corporation	10,945,485	10	0.18%	9,596,854	8	0.18%
Grande Cheese, LeRoy etal	12,312,416	11	0.21%	9,115,406	9	0.18%
Watertown Memorial Hospital	9,220,786	12	0.16%	8,317,016	13	0.16%
Mills Properties, Inc	9,125,261	13	0.15%	12,149,354	6	0.23%
IPD LLC	93,739,417	14	1.58%	-	-	-
Keller Family Limited Partnership	-	-	-	7,640,690	10	0.15%
Finlay Industries	-	-	-	11,691,041	7	0.22%
Beaver Dam Community Hospital	-	-	-	7,940,102	12	0.15%
Citizen Publishing	-	-	-	6,982,952	14	0.13%
Beverly Health & Rehabilitation	-	-	-	7,977,760	11	0.15%
TOTAL	\$ 422,837,788		7.12%	\$ 210,983,641		4.04%

DODGE COUNTY, WISCONSIN

TABLE 8
PROPERTY TAXES LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS

Settlement Year	Total Tax Roll		As of December 31 of Settlement Year		Cummulative as of December 31, 2014	
			Amount Collected	Percent Collected	Amount Collected	Percent Collected
2005	\$	110,169,574	\$ 77,663,079	99.02%	\$ 110,169,570	100.00%
2006	\$	110,146,747	\$ 75,892,458	98.84%	\$ 110,145,682	100.00%
2007	\$	114,949,291	\$ 78,416,969	98.80%	\$ 114,931,518	99.98%
2008	\$	120,664,969	\$ 82,143,472	98.71%	\$ 120,651,431	99.99%
2009	\$	123,963,652	\$ 83,651,601	98.58%	\$ 123,947,814	99.99%
2010	\$	131,405,969	\$ 87,746,151	98.57%	\$ 131,384,417	99.98%
2011	\$	136,819,401	\$ 91,811,371	98.54%	\$ 136,735,977	99.94%
2012	\$	135,277,523	\$ 92,208,226	98.75%	\$ 135,067,360	99.84%
2013	\$	135,080,536	\$ 92,854,654	98.88%	\$ 134,371,471	99.48%
2014	\$	134,647,555	\$ 92,522,161	99.00%	\$ 133,303,853	99.00%

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DODGE COUNTY, WISCONSIN

TABLE 9
RATIO OF OUTSTANDING DEBT TO EQUALIZED VALUATION
AND DEBT PER CAPITA
LAST TEN FISCAL YEARS

Year Ending December 31	Estimated Population (1)	(\$000's) Personal Income (a)	Equalized Valuation	Outstanding Debt (b)	Percent of Debt to Equalized Valuation	Percent of Debt to Personal Income	Debt Per Capita
2005	88,748	\$ 2,534,644	\$ 5,196,292,900	\$ 14,300,000	0.28%	0.56%	\$ 161.13
2006	89,063	\$ 2,656,156	\$ 5,778,088,000	\$ 11,300,000	0.20%	0.43%	\$ 126.88
2007	89,225	\$ 2,811,908	\$ 6,094,768,500	\$ 7,500,000	0.12%	0.27%	\$ 84.06
2008	89,810	\$ 2,916,694	\$ 6,322,984,700	\$ 4,200,000	0.07%	0.14%	\$ 46.77
2009	90,022	\$ 2,820,975	\$ 6,366,754,100	\$ 800,000	0.01%	0.03%	\$ 8.89
2010	89,962	\$ 2,927,502	\$ 6,182,736,200	\$ 30,000,000	0.49%	1.02%	\$ 333.47
2011	88,661	\$ 3,110,733	\$ 6,040,549,400	\$ 44,590,000	0.74%	1.43%	\$ 502.93
2012	88,415	\$ 3,364,199	\$ 5,894,384,100	\$ 44,785,000	0.76%	1.33%	\$ 506.53
2013	88,344	\$ 3,462,150	\$ 5,799,344,700	\$ 41,980,000	0.72%	1.21%	\$ 475.19
2014	89,203	*	\$ 5,927,146,000	\$ 38,740,000	0.65%	*	\$ 434.29

* Information not yet available

Source

(1) Wisconsin Department of Administration - County Final Population Estimates

Notes

(a) Personal Income shown in Table 12

(b) Excludes Housing Authority

DODGE COUNTY, WISCONSIN
TABLE 10
LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS

	2005	2006	2007	2008	2009
Equalized Value of Real and Personal Property	\$5,196,292,900	\$5,778,088,000	\$6,094,768,500	\$6,322,984,700	\$6,366,754,100
Debt Limit, 5% of Equalized Valuation (Wisconsin Statutory Limitation)	\$259,814,645	\$288,904,400	\$304,738,425	\$316,149,235	\$318,337,705
Amount of Debt Applicable to Debt Limitation:					
General Obligation Promissory Notes (a)	\$14,300,000	\$11,300,000	\$7,500,000	\$4,200,000	\$800,000
Less: Debt Service Funds	\$3,636,150	\$4,312,150	\$3,663,150	\$3,604,750	\$839,000
Total Amount of Debt Applicable to Debt Margin	\$10,663,850	\$6,987,850	\$3,836,850	\$595,250	-\$39,000
Legal Debt Margin-(Debt Capacity)	<u>\$249,150,795</u>	<u>\$281,916,550</u>	<u>\$300,901,575</u>	<u>\$315,553,985</u>	<u>\$318,376,705</u>
Percent of Debt Capacity Used	4.1%	2.4%	1.3%	0.2%	0.0%

(a) Excludes Housing Authority

DODGE COUNTY, WISCONSIN
TABLE 10
LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS

	2010	2011	2012	2013	2014
Equalized Value of Real and Personal Property	\$6,182,736,200	\$6,040,549,400	\$ 5,894,384,100	\$ 5,799,344,700	\$ 5,927,146,000
Debt Limit, 5% of Equalized Valuation (Wisconsin Statutory Limitation)	\$309,136,810	\$302,027,470	\$294,719,205	\$289,967,235	\$296,357,300
Amount of Debt Applicable to Debt Limitation:					
General Obligation Promissory Notes (a)	\$30,000,000	\$44,590,000	\$44,785,000	\$41,980,000	\$38,740,000
Less: Debt Service Funds		\$216,032	\$140,000	\$0	\$0
Total Amount of Debt Applicable to Debt Margin	\$30,000,000	\$44,373,968	\$44,645,000	\$41,980,000	\$38,740,000
Legal Debt Margin-(Debt Capacity)	<u>\$279,136,810</u>	<u>\$257,653,502</u>	<u>\$250,074,205</u>	<u>\$247,987,235</u>	<u>\$257,617,300</u>
Percent of Debt Capacity Used	9.7%	14.7%	15.1%	14.5%	13.1%

(a) Excludes Housing Authority

DODGE COUNTY, WISCONSIN

TABLE 11
COMPUTATION OF DIRECT AND OVERLAPPING DEBT

Governmental Unit	Outstanding Debt as of 12/31/2014	% of Debt within County	Amount of Debt Within County
Direct Debt			
Dodge County	38,740,000	100.00%	<u>38,740,000</u>
Total Direct Debt			\$ 38,740,000
Overlapping Debt			
Towns			
Ashippun	0	100.00%	-
Beaver Dam	123,421	100.00%	123,421
Burnett	334,120	100.00%	334,120
Calamus	0	100.00%	-
Chester	0	100.00%	-
Clyman	*	100.00%	-
Elba	0	100.00%	-
Emmet	0	100.00%	-
Fox Lake	0	100.00%	-
Herman	*	100.00%	-
Hubbard	346,390	100.00%	346,390
Hustisford	*	100.00%	-
Lebanon	198,096	100.00%	198,096
Leroy	0	100.00%	-
Lomira	116,166	100.00%	116,166
Lowell	266,332	100.00%	266,332
Oak Grove	80,000	100.00%	80,000
Portland	0	100.00%	-
Rubicon	*	100.00%	-
Shields	0	100.00%	-
Theresa	*	100.00%	-
Trenton	0	100.00%	-
Westford	0	100.00%	-
Williamstown	0	100.00%	-
Total all Towns			<u>\$ 1,464,525</u>

DODGE COUNTY, WISCONSIN

TABLE 11
COMPUTATION OF DIRECT AND OVERLAPPING DEBT

Governmental Unit	Outstanding Debt as of 12/31/2014	% of Debt within County	Amount of Debt Within County
Villages			
Brownsville	780,744	100.00%	780,744
Clyman	461,000	100.00%	461,000
Hustisford	*	100.00%	-
Iron Ridge	*	100.00%	-
Kekoskee	*	100.00%	-
Lomira	2,997,204	100.00%	2,997,204
Lowell	457,071	100.00%	457,071
Neosho	*	100.00%	-
Randolph	3,080,506	72.82%	2,243,224
Reeseville	881,559	100.00%	881,559
Theresa	*	100.00%	-
Total all Villages			<u>\$ 7,820,803</u>
Cities			
Beaver Dam	23,540,000	100.00%	23,540,000
Fox Lake	475,871	100.00%	475,871
Hartford	28,358,898	5.09%	1,443,468
Horicon	4,142,808	100.00%	4,142,808
Juneau	2,148,486	100.00%	2,148,486
Mayville	5,578,671	100.00%	5,578,671
Watertown	42,105,319	32.41%	13,646,334
Waupun	12,396,281	51.92%	6,436,149
Total all Cities			<u>\$ 57,411,786</u>
School Districts			
Beaver Dam	8,332,217	100.00%	8,332,217
Columbus	*	17.91%	-
Dodgeland	8,635,000	100.00%	8,635,000
Fall River	1,710,000	9.23%	157,833
Hartford J1	7,400,000	4.79%	354,460
Hartford UHS	*	14.56%	-
Herman	0	100.00%	-
Horicon	*	100.00%	-
Hustisford	186,600	100.00%	186,600
Lomira	*	87.94%	-
Markesan	4,030,000	0.25%	10,075
Mayville	1,428,111	100.00%	1,428,111

DODGE COUNTY, WISCONSIN

TABLE 11
COMPUTATION OF DIRECT AND OVERLAPPING DEBT

Governmental Unit	Outstanding Debt as of 12/31/2014	% of Debt within County	Amount of Debt Within County
School Districts			
Neosho J3	*	100.00%	-
Oakfield	1,500,796	0.80%	12,006
Oconomowoc	58,965,000	3.42%	2,016,603
Randolph	0	68.77%	-
Rubicon J6	606,260	98.95%	599,895
Waterloo	1,015,000	30.73%	311,910
Watertown	25,045,000	36.85%	9,229,083
Waupun	12,505,000	60.37%	7,549,269
Total all School Districts			<u>\$ 38,823,060</u>
Special Districts			
Ashippun Sanitary	*	100.00%	-
Burnett Sanitary	0	100.00%	-
Elba Sanitary	*	100.00%	-
Fox Lake Protection & Rehab	0	100.00%	-
Herman Sanitary	*	100.00%	-
Hubbard Sanitary District #1	0	100.00%	-
Hubbard Sanitary District #2	*	100.00%	-
Lake Sinissippi Improvement	*	100.00%	-
Lebanon Sanitary	*	100.00%	-
Lebanon Sanitary District #2	459,454	100.00%	459,454
Leroy Sanitary	*	100.00%	-
Portland Sanitary	*	100.00%	-
Rubicon Sanitary	238,754	100.00%	238,754
			<u>\$ 698,207</u>
Technical Colleges			
Moraine Park	26,120,000	19.20%	5,015,040
Waukesha County	23,195,000	0.34%	78,863
Madison Area	175,705,000	1.50%	2,635,575
			<u>\$ 7,729,478</u>
TOTAL OVERLAPPING DEBT			<u>\$ 113,947,859</u>
TOTAL DIRECT AND OVERLAPPING DEBT			<u><u>\$ 152,687,859</u></u>

Source: Survey of Underlying Governmental Units conducted by Dodge County
Only those taxing jurisdictions with general obligation debt outstanding are included in this section.

* Information requested not provided as of June 30, 2015.

DODGE COUNTY, WISCONSIN

TABLE 12
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS

Fiscal Year	(1) Population	(2) (\$000's) Personal Income	(2) Per Capita Personal Income	(3) Public School Enrollment	(3) Private School Enrollment	(4) Average Unemployment Rate
2005	88,748	\$ 2,534,644	\$ 28,748	8,028	1,730	5.0%
2006	89,063	\$ 2,656,156	\$ 29,843	8,176	1,699	5.0%
2007	89,225	\$ 2,811,908	\$ 31,592	8,123	1,671	5.0%
2008	89,810	\$ 2,916,694	\$ 32,684	8,216	1,610	5.0%
2009	90,022	\$ 2,820,975	\$ 31,812	8,382	1,473	9.8%
2010	89,962	\$ 2,927,502	\$ 32,986	8,406	1,415	9.0%
2011	88,661	\$ 3,110,733	\$ 35,086	8,429	1,351	7.8%
2012	88,415	\$ 3,364,199	\$ 38,050	8,376	1,203	7.2%
2013	88,344	\$ 3,462,150	\$ 39,189	8,380	1,239	6.9%
2014	89,203	*	*	8,308	1,140	5.6%

* Information not yet available

Sources:

- (1) Estimates by the Wisconsin Department of Administration
- (2) Bureau of Economic Analysis-US Department of Commerce
- (3) Wisconsin Department of Public Instruction
- (4) Wisconsin Department of Workforce Development - Bureau of Workforce Information

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DODGE COUNTY, WISCONSIN

TABLE 13
TEN LARGEST EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO

Company	2014			2005		
	Estimated Number of Employees	% of Total	Rank	Estimated Number of Employees	% of Total	Rank
Quadgraphics	1250-1499	15.15%	1	2523	28.34%	1
Wal-Mart Associates	1250-1499	15.15%	2			
Seneca Foods Corp	1250-1499	13.66%	3	319	3.58%	10
Beaver Dam Community Hospitals Inc.	1000+	9.00%	4	893	10.03%	3
Mayville Engineering Co.,	1000+	9.00%	5			
Deere & Co.	1000+	9.00%	6	1100	12.35%	2
Watertown Regional Medical Center	1000+	9.00%	7	730	8.20%	4
Michels Corporation	1000+	9.00%	8			
Metalcraft of Mayville	1000+	9.00%	9	645	7.24%	7
Dodge Correctional Institution	1000+	9.00%	10	700	7.86%	6
Dodge County	959	8.19%	11	943	10.59%	5
Richelieu Foods LLC				322	3.62%	9
Mayville Products				194	2.18%	11
Beaver Dam School District				535	6.01%	8
TOTAL	11,709	100.00%		8,904	100.00%	

Source: Wisconsin Worknet Website
Wisconsin's Large Employer Search Results

DODGE COUNTY, WISCONSIN

TABLE 14

FULL-TIME EQUIVALENT BUDGETED COUNTY POSITIONS BY FUNCTIONAL AREA
LAST TEN FISCAL YEARS

Function	2006	2007	2008	2009	2010
General Government	93.0	93.0	93.0	98.0	94.0
Public Safety	164.0	168.0	170.0	170.0	174.0
Health & Human Services	395.0	375.0	370.0	375.0	369.0
Public Works	80.0	81.0	81.0	80.0	77.0
Culture, Education and Recreation	9.0	9.0	7.0	8.0	8.0
Conservation & Development	19.0	18.0	18.0	18.0	18.0
TOTAL	760.0	744.0	739.0	749.0	740.0

PART-TIME EQUIVALENT BUDGETED COUNTY POSITIONS BY FUNCTIONAL AREA
LAST TEN FISCAL YEARS

Function	2006	2007	2008	2009	2010
General Government	79	76.0	72.0	74.0	73.0
Public Safety	14.0	13.0	11.0	13.0	18.0
Health & Human Services	132.0	110.0	115.0	128.0	116.0
Public Works	0.0	1.0	0.0	0.0	0.0
Culture, Education and Recreation	2.0	2.0	2.0	2.0	2.0
Conservation & Development	3.0	3.0	2.0	2.0	0.0
TOTAL	230.0	205.0	202.0	219.0	209.0
GRAND TOTAL	990.0	949.0	941.0	968.0	949.0

Source: The count is based on the information provided to the department of Commerce on the Annual Survey of Public Employment & Payroll March of the current year - Municipalities, Counties, Townships.

DODGE COUNTY, WISCONSIN

TABLE 14

FULL-TIME EQUIVALENT BUDGETED COUNTY POSITIONS BY FUNCTIONAL AREA
LAST TEN FISCAL YEARS

Function	2011	2012	2013	2014	2015
General Government	94.0	90.0	90.0	91.0	91.0
Public Safety	175.0	172.0	171.0	172.0	173.0
Health & Human Services	373.0	359.0	359.0	374.0	386.0
Public Works	75.0	77.0	74.0	76.0	77.0
Culture, Education and Recreation	8.0	7.0	8.0	8.0	8.0
Conservation & Development	19.0	19.0	18.0	18.0	18.0
TOTAL	744.0	724.0	720.0	739.0	753.0

PART-TIME EQUIVALENT BUDGETED COUNTY POSITIONS BY FUNCTIONAL AREA
LAST TEN FISCAL YEARS

Function	2011	2012	2013	2014	2015
General Government	75.0	70.0	69.0	61.0	62.0
Public Safety	18.0	21.0	20.0	20.0	21.0
Health & Human Services	119.0	116.0	117.0	118.0	129.0
Public Works	0.0	0.0	0.0	0.0	0.0
Culture, Education and Recreation	1.0	1.0	1.0	1.0	1.0
Conservation & Development	0.0	0.0	1.0	2.0	2.0
TOTAL	213.0	208.0	208.0	202.0	215.0
GRAND TOTAL	957.0	932.0	928.0	941.0	968.0

Source: The count is based on the information provided to the department of Commerce on the Annual Survey of Public Employment & Payroll March of the current year - Municipalities, Counties, Townships.

DODGE COUNTY, WISCONSIN
TABLE 15
MISCELLANEOUS OPERATING INDICATORS
LAST TEN FISCAL YEARS

	2005	2006	2007	2008	2009
General Government					
Financial Services					
Voucher Payable- Checks Issued	18,301	18,728	18,643	18,164	16,151
Payroll checks/Remittances Issued	26,287	25,575	25,406	25,085	25,405
Purchase Orders Issued	1781	1931	1899	1792	1751
District Attorney					
Referrals Received	3,513	3,664	3,860	4,109	3,863
Building Operations					
Water consumption (Gallons)	15,907,200	15,226,000	16,976,449	18,559,900	18,934,500
Includes Administration Bldg, Office Bldg, Law Enforcement Center, Legal Services Bldg, Justice Facility, and Henry Dodge (last four months of 2012)					
Administration Building					
Electricity Consumption (kilowatt-hours)	757,280	765,440	743,280	784,480	867,120
Natural Gas Consumption (Therm)	16,967	17,816	29,610	38,001	43,426
Justice Facility Building					
Electricity Consumption (kilowatt-hours)	4,691,000	4,487,000	4,650,000	4,659,000	4,564,000
Natural Gas Consumption (Therm)	272,365	251,577	277,281	292,115	288,707
Shed					
Electricity Consumption (kilowatt-hours)	11,950	11,970	11,210	12,550	13,010
Natural Gas Consumption (Therm)	1,198	955	1,269	1,401	2,477
Public Safety					
Jail Bookings	4,799	5,396	6,232	6,779	6,808
Average Daily Population-Jail	430	442	472	462	471
Building Operations					
Law Enforcement Center					
Electricity Consumption (kilowatt-hours)	473,280	378,120	401,520	370,680	358,200
Natural Gas Consumption (Therm)	26,790	22,955	30,991	37,198	33,497
Legal Services Building					
Electricity Consumption (kilowatt-hours)	229,440	586,720	672,960	626,080	587,680
Natural Gas Consumption (Therm)	6,464	8,411	13,712	18,768	10,408
Health and Human Services					
Total Economic Support Cases	4,464	4,642	4,744	5,102	5,776
Mental Health Inpatient Days of Care					
Mendota		183	286	159	286
Winnebago		917	1,320	1,275	1,291
Building Operation					
Office Building					
Electricity Consumption (kilowatt-hours)	306,000	307,600	330,000	344,600	381,400
Natural Gas Consumption (Therm)	11,007	9,446	10,688	11,971	13,990

DODGE COUNTY, WISCONSIN
TABLE 15
MISCELLANEOUS OPERATING INDICATORS
LAST TEN FISCAL YEARS

	2005	2006	2007	2008	2009
Health and Human Services Continued					
Henry Dodge (last four months of 2012)					
Electricity Consumption (kilowatt-hours)					
Natural Gas Consumption (Therm)					
Clearview					
Developmentally Disabled					
Brain Injury					
Behavioral Health					
Marsh County Health Alliance					
Group Homes					
Community Based Residential Facility (CBRF opened in 2013)					
Building Operations					
Electricity Consumption (kilowatt-hours)					
Natural Gas Consumption (Therm)					
Water consumption (Gallons)					
Public Works					
Transportation					
Highway					
Centerline Miles of Road Maintained					
County	541	537	546	547	539
State	227	224	225	226	226
County Bridges Maintained	69	69	69	69	69
Airport					
Based Aircrafts	68	68	68	68	68
Annual Operations (takeoff/landings)	29,000	29,000	29,000	29,000	29,000
Building Operations					
Electricity Consumption (kilowatt-hours)	666,766	567,583	527,850	728,714	668,139
Water Consumption (gallons)	655,000	417,700	433,100	378,800	417,900
Culture, Recreation and Education					
Parks					
Campsite rentals	6,170	6,521	6,867	5,998	6,489
Firewood Sales (# of bundles)	532	871	695	4,401	6,014
Shelter Rentals	96	104	176	143	165
Watercraft Rentals	40	92	115	290	524

Source - Dodge County Department Inquiries

DODGE COUNTY, WISCONSIN
TABLE 15
MISCELLANEOUS OPERATING INDICATORS
LAST TEN FISCAL YEARS

	2010	2011	2012	2013	2014
General Government					
Financial Services					
Voucher Payable- Checks Issued	16,117	15,202	14,300	13,435	12,963
Payroll checks/Remittances Issued	23,911	24,400	24,075	24,083	24,589
Purchase Orders Issued	1573	1431	1,504	1,546	1,237
District Attorney					
Referrals Received	2,986	3,208	3,253	3,197	2,846
Building Operations					
Water consumption (Gallons)	18,484,600	17,178,300	17,047,300	16,766,740	17,457,650
Includes Administration Bldg, Office Bldg, Law Enforcement Center, Legal Services Bld Justice Facility, and Henry Dodge (last four i					
Administration Building					
Electricity Consumption (kilowatt-hours)	1,053,280	851,040	848,960	789,440	773,633
Natural Gas Consumption (Therm)	57,607	56,407	70,724	68,443	62,144
Justice Facility Building					
Electricity Consumption (kilowatt-hours)	4,803,000	4,635,000	4,702,000	4,664,000	4,592,376
Natural Gas Consumption (Therm)	274,045	273,103	242,865	277,009	296,408
Shed					
Electricity Consumption (kilowatt-hours)	9,310	10,760	11,150	12,530	13,010
Natural Gas Consumption (Therm)	1,570	1,620	1,300	1,894	2,283
Public Safety					
Jail Bookings	6,814	6,912	5,631	4,978	4,660
Average Daily Population-Jail	453	440	410	388	395
Building Operations					
Law Enforcement Center					
Electricity Consumption (kilowatt-hours)	377,760	310,800	304,560	291,000	298,208
Natural Gas Consumption (Therm)	33,716	37,540	35,754	36,392	45,292
Legal Services Building					
Electricity Consumption (kilowatt-hours)	606,560	557,440	474,880	485,440	478,830
Natural Gas Consumption (Therm)	12,064	18,297	19,558	18,684	21,348
Health and Human Services					
Total Economic Support Cases	2,725	5,941	7,207	7,875	8,461
Mental Health Inpatient Days of Care					
Mendota	371	55	11	120	130
Winnebago	1,581	1,209	782	931	1,861
Building Operation					
Office Building					
Electricity Consumption (kilowatt-hours)	429,200	332,200	365,400	287,320	70,177
Natural Gas Consumption (Therm)	14,184	15,393	14,241	15,998	16,188

DODGE COUNTY, WISCONSIN
TABLE 15
MISCELLANEOUS OPERATING INDICATORS
LAST TEN FISCAL YEARS

	2010	2011	2012	2013	2014
Health and Human Services Continued					
Henry Dodge (last four months of 2012)					
Electricity Consumption (kilowatt-hours)			392,800	1,218,400	1,433,786
Natural Gas Consumption (Therm)			109,732	125,352	147,754
Clearview					
Developmentally Disabled		44	43	43	43
Brain Injury		15	24	24	21
Behavioral Health		13	16	20	19
Marsh County Health Alliance		115	105	122	134
Group Homes		8	8	7	8
Community Based Residential Facility (CBRF opened in 2013)				2	6
Building Operations					
Electricity Consumption (kilowatt-hours)		1,311,926	1,280,196	1,315,482	1,308,056
Natural Gas Consumption (Therm)		258,217	224,170	301,630	283,781
Water consumption (Gallons)		12,601,958	8,047,000	4,484,570	4,819,120
Public Works					
Transportation					
Highway					
Centerline Miles of Road Maintained					
County	539	538	540	540	540
State	226	226	226	226	226
County Bridges Maintained	69	69	69	69	69
Airport					
Based Aircrafts	68	68	68	68	68
Annual Operations (takeoff/landings)	29,000	29,000	26,000	17,000	17,000
Building Operations					
Electricity Consumption (kilowatt-hours)	704,897	960,845	527,595	864,745	852,263
Water Consumption (gallons)	416,300	735,600	552,010	657,030	651,490
Culture, Recreation and Education					
Parks					
Campsite rentals	6,667	6,032	5,746	6,086	6,224
Firewood Sales (# of bundles)	4,793	4,761	4,124	5,208	5,500
Shelter Rentals	187	188	185	190	179
Watercraft Rentals	604	536	718	497	405

Source - Dodge County Department Inquiries

DODGE COUNTY, WISCONSIN
TABLE 16
CAPITAL ASSET STATISTICS BY FUNCTIONAL AREA
LAST TEN FISCAL YEARS

	2005	2006	2007	2008	2009
General Government					
Building (includes all County Buildings since multiple departments reside in each of the buildings).	6	7	7	7	7
Public Safety					
Jail Capacity	420	466	466	466	466
Health and Human Services					
Clearview					
Developmentally Disabled Capacity					
Brain Injury Capacity					
Behavioral Health Capacity					
Marsh County Health Alliance Capacity					
Group Homes Capacity					
Community Based Residential Facility Buildings	4	4	4	4	4
Public Works					
Highway					
Garages/Shops	6	6	6	6	6
Centerline Miles of County Road	541	537	546	547	539
County Bridges	69	69	69	69	69
Airport					
Main Buildings	1	1	1	1	1
Number of Runways	4	4	4	4	4
Culture, Recreation and Education					
Parks					
Number of Shelters	10	10	11	11	11
Number of Parks	6	6	6	6	6
Acres of Parks	382	382	382	382	382

Source - Dodge County Department Inquiries

DODGE COUNTY, WISCONSIN
TABLE 16
CAPITAL ASSET STATISTICS BY FUNCTIONAL AREA
LAST TEN FISCAL YEARS

	2010	2011	2012	2013	2014
General Government					
Building (includes all County Buildings since multiple departments reside in each of the buildings).	7	7	8	8	8
Public Safety					
Jail Capacity	466	466	466	466	466
Health and Human Services					
Clearview					
Developmentally Disabled Capacity		46	46	46	46
Brain Injury Capacity		30	30	30	30
Behavioral Health Capacity		24	20	20	20
Marsh County Health Alliance Capacity		163	140	140	140
Group Homes Capacity		8	8	8	8
Community Based Residential Facility				20	20
Buildings	4	4	3	4	4
Public Works					
Highway					
Garages/Shops	6	6	5	5	5
Centerline Miles of County Road	539	538	540	540	540
County Bridges	69	69	69	69	69
Airport					
Main Buildings	1	1	1	2	2
Number of Runways	4	4	4	4	4
Culture, Recreation and Education					
Parks					
Number of Shelters	11	11	11	11	11
Number of Parks	6	6	6	6	6
Acres of Parks	382	382	382	382	382

Source - Dodge County Department Inquiries