

NOTICE OF MEETING
FINANCE COMMITTEE
September 24, 2014 - 3:30 PM

Administration Building
508 New York Avenue
Sheboygan, WI 53081
Conference Room 119

Agenda

Call to Order
Certification of Compliance with Open Meeting Law
Approval of Minutes

Finance Committee - Regular Meeting - Sep 17, 2014 3:30 PM

Correspondence
County Administrator Report
Finance & IT Director Report
Budgets

Consideration of 2015 Finance Division
Consideration of 2015 Information Technology Division
Consideration of 2015 Non-Departmental
Consideration of 2015 Insurance/Phone
Consideration of 2015 Debt Service
Consideration of 2015 Capital Projects

Finance & IT Director
Approval of Vouchers
Approval of Attendance at Other Meetings or Functions
Adjourn

Next Scheduled Meeting-October 1, 2014 @ 3:30 PM in Room 302, Administration Building

Prepared by:
Mary Wegmann
Recording Secretary

Greg Weggeman
Committee Chairperson

NOTE: If listed as an agenda item – The Administrator's Report and Finance Director's Report is a summary of key activities. No action will be taken by the Finance Committee resulting from the reports unless it is a specific item on the agenda.

A majority of the members of the County Board of Supervisors or of any of its committees may be present at this meeting to listen, observe and participate. If a majority of any such body is present, their presence constitutes a "meeting" under the Open Meeting Law as interpreted in *State ex rel. Badke v. Greendale Village Board*, 173 Wis. 2d 553 (1993), even though the visiting body will take no action at this meeting.

Wis. Stat. § 19.84 requires that each meeting of a governmental body be preceded by a public notice setting forth the time, date, place, and subject matter of the meeting. This Notice and Agenda is made in fulfillment of this obligation. Electronic versions of this Notice and Agenda may hyperlink to documents being circulated to members in anticipation of the meeting and are accessible to the public for viewing. Additions, subtractions, or modifications of the hyperlinked materials do not constitute an amendment to the

meeting agenda unless expressly set forth in an Amended Notice and Agenda. Members of the public are encouraged to check from time to time before the meeting to see whether the hyperlinked content has been changed from what was originally posted.

Persons with disabilities needing assistance to attend or participate are asked to notify the County Clerk's Office, 920-459-3003 prior to the meeting so that accommodations may be arranged.

SHEBOYGAN COUNTY FINANCE COMMITTEE MINUTES

Administration Building
508 New York Avenue
Sheboygan WI 53081

September 17, 2014

Called to Order: 3:30 P.M.

Adjourned: 5:41 P.M

MEMBERS PRESENT: Greg Weggeman, George Marthenze, Tom Wegner, William Goehring, Devin LeMahieu

MEMBERS ABSENT:

ALSO PRESENT: Roger Te Stroete, Adam Payne, Terry Hanson, Mary Wegmann, Kris Wheeler, Melody Lorge, Dione Knop, Carl Buesing, Jo Ann Lesser, Dave Maccoux, Bryan Grunewald, Charlene Cobb, Mary Fetterer, Carla Kovalaske, Todd Priebe, Jim Risseuw, Alissa Schmahl, Dave Leffin, Kathy Pluskat, Pam Kacmarynski, Ed Procek, Jon Dolson, Rebecca Persick, Nan Todd, Jim Graf, Fay Uraynar, Jason Smathers

Chairperson Weggeman called the meeting to order. He verified that the meeting notice was posted on September 12, 2014 at 1:40 P.M. in compliance with the open meeting law.

Supervisor LeMahieu moved to approve the minutes of September 10, 2014. Motion seconded by Supervisor Marthenze. Carried.

Correspondence – None

County Administrator Report – County Administrator Adam Payne advised the Committee that RESCEW requests exceed available funds. Recommendations for funding will be presented at the September 24th meeting with Committee action being taken on October 1, 2014. He also informed the Committee that the Amsterdam Dunes purchase was completed last week.

Finance & IT Director Report – Finance & IT Director Terry Hanson informed the Committee that Dave Maccoux and Bryan Grunewald will be reporting to the Committee on the 2013 financial statements and management communications. He also advised the Committee that he is meeting with the Sheriff's Department regarding funding for the dispatch radios and the impact on other municipalities.

The Committee reviewed the 2015 Veterans Services and Veterans Commission budgets. Supervisor LeMahieu moved to approve the budgets as presented. Motion seconded by Supervisor Wegner. Carried.

The Committee reviewed the 2015 Medical Examiner budget. Supervisor Marthenze moved to approve the budget as presented. Motion seconded by Supervisor Wegner. Carried.

The Committee reviewed the 2015 Child Support budget. Supervisor LeMahieu moved to approve the budget as presented. Motion seconded by Supervisor Goehring. Carried.

Minutes Acceptance: Minutes of Sep 17, 2014 3:30 PM (Approval of Minutes)

The Committee reviewed the 2015 District Attorney budget. Supervisor Marthenze moved to approve the budget as presented. Motion seconded by Supervisor Wegner. Carried.

The Committee reviewed the 2015 Clerk of Courts budget. Supervisor Goehring moved to approve the budget as presented. Motion seconded by Supervisor Marthenze. Carried.

The Committee reviewed the 2015 Sheriff's Department budget, capital outlay and RESCEW form. Supervisor Marthenze moved to approve the budget as presented and hold the capital outlay and RESCEW request until the October 1st, 2014 meeting. Motion seconded by Supervisor LeMahieu. Carried.

The Committee reviewed the 2015 Family Court budget. Supervisor Marthenze moved to approve the budget as presented. Motion seconded by Supervisor Goehring. Carried.

The Committee reviewed the 2015 Corporation Counsel budget. Supervisor LeMahieu moved to approve the budget as presented. Motion seconded by Supervisor Marthenze. Carried.

The Committee reviewed the 2015 Human Resources budget. Supervisor LeMahieu moved to approve the budget as presented. Motion seconded by Supervisor Wegner. Carried.

The Committee reviewed the 2015 Employee Benefits budget. Supervisor LeMahieu moved to approve the budget as presented. Motion seconded by Supervisor Wegner. Carried.

The Committee reviewed the 2015 County Clerk budget. Supervisor Marthenze moved to approve the budget as presented. Motion seconded by Supervisor Goehring. Carried.

Sheboygan County Election Reporting Ad Hoc Committee – Finance and IT Director Terry Hanson reported that the Ad Hoc committee had noted strengths as well as issues and opportunities for improvement. County Clerk Jon Dolson reported to the Committee on the GAB system, reports that are available from the system and webinar training that will be offered by the GAB. The Committee requested that County Clerk Dolson report back to the committee after training is completed.

Dave Maccoux and Bryan Grunewald from Schenck presented the 2013 financial results and management communications to the Committee.

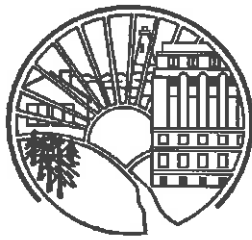
There were no requests for approval of attendance at other meetings or functions.

Supervisor LeMahieu moved to adjourn. Motion seconded by Supervisor Wegner. Carried.

Thomas Wegner, Secretary

Mary Wegmann, Recording Secretary

Minutes Acceptance: Minutes of Sep 17, 2014 3:30 PM (Approval of Minutes)



SHEBOYGAN COUNTY

Terry A. Hanson
Finance & IT Director

Mary Wegmann
Deputy Finance Director

To: Finance Committee
CC: Adam Payne, County Administrator

From: Terry Hanson, Finance & IT Director *TH*
Mary Wegmann, Deputy Finance Director *MW*

Date: September 18, 2014

Re: Finance Division 2015 Budget

Proposed Budget

We are happy to report the proposed budget for the Finance Division meets the levy target and also provides a surplus of \$3,004.

The budget for the Finance Division now includes the staff accountants at the Transportation and Sheriff's Departments. These positions are funded via interdepartmental charges, similar to the staff accountant position for Rocky Knoll.

Highlights

Interdepartmental Revenue and Wages & Benefits: Increased revenues and increased expenditures to account for the organizational change, moving the staff accountants from Transportation and Sheriff's Departments to the Finance Division. This change allows for enhanced accountant training and improved flexibility to accommodate the accounting needs of the County. In addition, there was a slight modification to account for the amount of time allocated to the IT Division primarily for payroll support. The revenues and expenditures both increased approximately \$194,000.

Cell Phone: During 2014, the department provided iPhones to two additional management positions for improved efficiency and effectiveness. The increase of \$1,300, allows the management staff to respond to email and phone calls when away from the office and also after hours.

Training & Travel: With the addition of the staff accountant from the Sheriff's Department, we slightly increased training to ensure staff has the proper skill set and knowledge to perform their jobs. In addition, the mileage was increased primarily to account for staff traveling to and from Rocky Knoll. The commercial transportation was also increased due to the location of the GFOA national conference. The conference in 2014 was located in Minneapolis, not requiring commercial transportation.

Technology: The computer replacement program will replace all staff workstations in the department every 4 years. By replacing the computers every 4 years, the department can stay ahead of unnecessary downtime due to computer related problems that come with age. The plan will replace a total of four computers in 2015. The higher end laptops are needed for mobility and JDE development. In addition, we are requesting pdf editing software and 2 iPads for the accounting specialist and administrative assistant.

The proposed budget will allow the Finance Division to enhance and improve the County's ERP, improve support provided to all departments, and prepare the division for the future.

Thank you for your consideration and continued support.

Sheboygan County
Proposed Budget - Variance Report
For 2015

Description	5-Yr Average 2009-2013	Actual Annual 2012	Actual Annual 2013	Board Adopted 2014	Amended Budget 2014	Current Year At June 30th	Current Year Projection	Dept Budget Request 2015	\$ Variance To 2014 Budget	% Chge To 2014 Bdgt
00183 Finance										
400000 Revenues										
410000 Taxes										
411000 Property Tax Levy										
411100 Property Tax - Rea	727,573-	687,868-	706,057-	723,229-	723,229-	361,614-	723,229-	731,372-	8,143-	1.13
411000 Property Tax Levy	727,573-	687,868-	706,057-	723,229-	723,229-	361,614-	723,229-	731,372-	8,143-	1.13
410000 Taxes	727,573-	687,868-	706,057-	723,229-	723,229-	361,614-	723,229-	731,372-	8,143-	1.13
420000 Intergovernmental Re										
423000 State Grants										
423000 State Grants										
426000 Chges - Other Local										
426100 General Government										
426106 Municipal Chgs -	53,449-	52,819-	53,844-	54,303-	54,303-	27,208-	54,303-	54,868-	565-	1.04
426100 General Government	53,449-	52,819-	53,844-	54,303-	54,303-	27,208-	54,303-	54,868-	565-	1.04
426000 Chges - Other Local	53,449-	52,819-	53,844-	54,303-	54,303-	27,208-	54,303-	54,868-	565-	1.04
420000 Intergovernmental Re	53,449-	52,819-	53,844-	54,303-	54,303-	27,208-	54,303-	54,868-	565-	1.04
450000 Public Charges for S										
451000 General Government										
451400 Other General Gove										
451420 Copies	3-					5-	5-			
451400 Other General Gove	3-					5-	5-			
451000 General Government	3-					5-	5-			
452000 Public Safety										
452100 Law Enforcement										
452100 Law Enforcement	8-									

Sheboygan County
Proposed Budget - Variance Report
For 2015

Description	5-Yr Average 2009-2013	Actual Annual 2012	Actual Annual 2013	Board Adopted 2014	Amended Budget 2014	Current Year At June 30th	Current Year Projection	Dept Budget Request 2015	\$ Variance To 2014 Budget	% Chge To 2014 Bdgt
452000 Public Safety	8-									
450000 Public Charges for S	10-					5-	5-			
460000 Interest and Other R										
466000 Other Miscellaneous										
466125 Miscellaneous Reim	25,528-	44,471-	53,135-	50,480-	50,480-	24,351-	50,480-	50,500-	20-	.04
466130 Sale of Gen Fixed	53-	264-								
466200 Employee Reimburse										
466200 Employee Reimburse	3,239-									
466000 Other Miscellaneous	28,820-	44,734-	53,135-	50,480-	50,480-	24,351-	50,480-	50,500-	20-	.04
460000 Interest and Other R	28,820-	44,734-	53,135-	50,480-	50,480-	24,351-	50,480-	50,500-	20-	.04
470000 Interdepartmental Re										
473000 System Operation Re										
473000 System Operation Re	16-									
476000 Other Interdepartme										
476100 Services	97,032-	72,780-	197,258-	147,179-	147,179-	99,378-			147,179	100.00-
476110 Employee Wages & R	55,022-	167,683-	96,089-	119,189-	119,189-	34,200-	266,368-	460,799-	341,610-	286.61
476450 Other Interdept. R	4,000-	20,000-								
476000 Other Interdepartme	156,055-	260,463-	293,347-	266,368-	266,368-	133,578-	266,368-	460,799-	194,431-	72.99
470000 Interdepartmental Re	156,071-	260,463-	293,347-	266,368-	266,368-	133,578-	266,368-	460,799-	194,431-	72.99
400000 Revenues	965,923-	1,045,885-	1,106,384-	1,094,380-	1,094,380-	546,756-	1,094,385-	1,297,539-	203,159-	18.56
500000 Expense/Expenditure										
510000 Personnel Related Ex										
511000 Wages										

Proposed Budget - Variance Report

For 2015

Description	5-Yr Average 2009-2013	Actual Annual 2012	Actual Annual 2013	Board Adopted 2014	Amended Budget 2014	Current Year At June 30th	Current Year Projection	Dept Budget Request 2015	\$ Variance To 2014 Budget	% Chge To 2014 Bdgt
511100 General										
511105 Regular	527,818	586,893	693,333	746,066	746,066	347,878	715,756	884,948	138,882	18.62
511130 Sick Pay	3,911	3,705								
511135 Sick Leave	11,986	11,535								
511140 Vacation	33,942	43,871								
511145 Holiday	17,948	20,537								
511100 General	595,614	666,540	693,333	746,066	746,066	347,878	715,756	884,948	138,882	18.62
511800 Temporary Help										
511800 Temporary Help										
511000 Wages	595,614	666,540	693,333	746,066	746,066	347,878	715,756	884,948	138,882	18.62
512000 Benefits										
512100 General										
512105 Social Security	43,448	47,534	50,574	57,074	57,074	25,534	54,755	67,698	10,624	18.61
512110 Retirement (Emplo	47,253	38,839	43,779	52,225	52,225	24,179	50,102	60,176	7,951	15.22
512100 General	90,701	86,374	94,353	109,299	109,299	49,713	104,857	127,874	18,575	16.99
512800 Temporary Help										
512800 Temporary Help										
512000 Benefits	90,701	86,374	94,353	109,299	109,299	49,713	104,857	127,874	18,575	16.99
510000 Personnel Related Ex	686,315	752,914	787,685	855,365	855,365	397,591	820,613	1,012,822	157,457	18.41
530000 Operating Expenses										
531000 Purchased Services										
531100 Professional Servi										
531105 Consulting	10,801	6,900	19,623	20,500	20,500	4,300	20,500	20,500		
531178 Temporary / Agenc	1,089		5,443							
531285 Financial	12,890	13,150	13,400	14,000	14,000	12,213	14,000	14,250	250	1.79
531100 Professional Servi	24,779	20,050	38,466	34,500	34,500	16,513	34,500	34,750	250	0.73

Sheboygan County
Proposed Budget - Variance Report
For 2015

Description	5-Yr Average 2009-2013	Actual Annual 2012	Actual Annual 2013	Board Adopted 2014	Amended Budget 2014	Current Year At June 30th	Current Year Projection	Dept Budget Request 2015	\$ Variance To 2014 Budget	% Chge To 2014 Bdgt
531800 Utilities										
531840 Telephone - Cellu	474	524	901	700	700	771	1,550	2,000	1,300	185.71
531800 Utilities	474	524	901	700	700	771	1,550	2,000	1,300	185.71
531000 Purchased Services	25,253	20,574	39,367	35,200	35,200	17,284	36,050	36,750	1,550	4.40
532000 Repair & Maintenan										
532200 Maintenance of Equ										
532225 Office Equipment	3,455	3,998	2,975	2,250	2,250	2,345	2,500	2,200	50-	2.22-
532200 Maintenance of Equ	3,455	3,998	2,975	2,250	2,250	2,345	2,500	2,200	50-	2.22-
532000 Repair & Maintenan	3,455	3,998	2,975	2,250	2,250	2,345	2,500	2,200	50-	2.22-
533000 General Operating										
533100 Advertising and Pr										
533105 Advertising	1,552	1,881	1,793	750	750		750	750		
533100 Advertising and Pr	1,552	1,881	1,793	750	750		750	750		
533200 Travel and Meals										
533205 Mileage - Employe	719	568	2,080	1,200	1,200	1,355	1,900	1,900	700	58.33
533215 Meals - Employee	72	27	194	350	350	236	350	350		
533220 Lodging - Employe	995	2,189	2,157	2,000	2,000	2,046	2,350	2,400	400	20.00
533235 Commercial Trans.	360	198	803	250	250	83	125	850	600	240.00
533245 Seminars and Trai	2,280	2,856	3,137	4,500	4,500	1,457	4,500	4,500		
533200 Travel and Meals	4,427	5,838	8,371	8,300	8,300	5,177	9,225	10,000	1,700	20.48
533300 Dues										
533305 Membership Dues	1,257	1,290	1,429	1,535	1,535	1,475	1,575	1,575	40	2.61
533300 Dues	1,257	1,290	1,429	1,535	1,535	1,475	1,575	1,575	40	2.61
533500 General Supplies										
533505 General	312	634	541	300	300	286	500	1,830	1,530	510.00

Proposed Budget - Variance Report

For 2015

Description	5-Yr Average 2009-2013	Actual Annual 2012	Actual Annual 2013	Board Adopted 2014	Amended Budget 2014	Current Year At June 30th	Current Year Projection	Dept Budget Request 2015	\$ Variance To 2014 Budget	% Chge To 2014 Bdgt
533500 General Supplies	312	634	541	300	300	286	500	1,830	1,530	510.00
533700 Office Supplies										
533705 Office	4,435	5,618	3,854	5,250	5,250	405	4,250	4,300	950-	18.10-
533720 Shipping	52	19	41	50	50		45	50		
533725 Postage	837	740	795	725	725	287	700	700	25-	3.45-
533700 Office Supplies	5,324	6,377	4,689	6,025	6,025	693	4,995	5,050	975-	16.18-
533870 Books & Periodical										
533875 Subscriptions	167	135	698	745	745	550	1,100	1,100	355	47.65
533870 Books & Periodical	167	135	698	745	745	550	1,100	1,100	355	47.65
533900 Other										
533928 Computer Sys \$500	4,154	6,593	6,976	5,147	5,147	3,833	5,147	7,680	2,533	49.21
533930 Equip Under \$500	383		1,915							
533900 Other	4,538	6,593	8,891	5,147	5,147	3,833	5,147	7,680	2,533	49.21
533000 General Operating	17,575	22,748	26,413	22,802	22,802	12,014	23,292	27,985	5,183	22.73
534000 Fixed Charges										
534100 Rentals										
534115 Rental of Equipme	1,962	2,852	3,111	3,111	3,111	1,556	3,111	2,822	289-	9.29-
534100 Rentals	1,962	2,852	3,111	3,111	3,111	1,556	3,111	2,822	289-	9.29-
534000 Fixed Charges	1,962	2,852	3,111	3,111	3,111	1,556	3,111	2,822	289-	9.29-
535000 Bad Debt Expense										
535100 Bad Debt Expense	158-	234-	542-							
535000 Bad Debt Expense	158-	234-	542-							
530000 Operating Expenses	48,088	49,937	71,325	63,363	63,363	33,198	64,953	69,757	6,394	10.09

Sheboygan County
Proposed Budget - Variance Report
For 2015

Description	5-Yr Average 2009-2013	Actual Annual 2012	Actual Annual 2013	Board Adopted 2014	Amended Budget 2014	Current Year At June 30th	Current Year Projection	Dept Budget Request 2015	\$ Variance To 2014 Budget	% Chge To 2014 Bdgt
551000 Employee Related In										
551100 Benefits - General										
551105 Health Insurance	136,500	158,115	137,855	126,433	126,433	59,748	137,459	159,743	33,310	26.35
551110 Dental Insurance	5,404	5,504	5,600	5,852	5,852	2,916	6,118	7,598	1,746	29.84
551115 Group Life Insura	295	275	379	411	411	193	411	496	85	20.68
551120 Long Term Disabil	612	860								
551125 Worker Compensati	3,134	640	416	448	448	210	448	531	83	18.53
551130 Unemployment Insu	1,757	1,814	2,582	2,937	2,937	1,378	2,937	3,540	603	20.53
551140 Pension Retiremen	6,794	6,741	7,195	8,586	8,586	4,293	8,586	9,213	627	7.30
551100 Benefits - General	154,494	173,949	154,026	144,667	144,667	68,738	155,959	181,121	36,454	25.20
551000 Employee Related In	154,494	173,949	154,026	144,667	144,667	68,738	155,959	181,121	36,454	25.20
551900 Insurance Charges										
551905 General Liability	2,007	2,013	1,858	2,129	2,129	1,065	2,129	2,179	50	2.35
551920 Property Insurance	244	204	213	244	244	122	244	272	28	11.48
551930 Deductible Escrow	265	277	253	331	331	165	331	374	43	12.99
551900 Insurance Charges	2,516	2,494	2,324	2,704	2,704	1,352	2,704	2,825	121	4.47
552000 Repairs & Maintenan										
552100 Repairs & Maintena										
552100 Repairs & Maintena										
552000 Repairs & Maintenan										
553000 System Operation Ch										
553100 System Operation C										
553105 Telephone	2,013	2,059	2,383	2,424	2,424	1,212	2,424	2,860	436	17.99
553115 Telephone - Long	139	122	157	131	131	91	131	96	35-	26.72-
553135 Printing & Duplic	3,713	4,060	3,216	3,672	3,672	749	3,600	3,000	672-	18.30-
553150 Data Processing S	22,854	22,033	22,033	22,033	22,033	11,016	22,033	22,033		
553100 System Operation C	28,720	28,274	27,788	28,260	28,260	13,068	28,188	27,989	271-	.96-

Sheboygan County
Proposed Budget - Variance Report
For 2015

Description	5-Yr Average 2009-2013	Actual Annual 2012	Actual Annual 2013	Board Adopted 2014	Amended Budget 2014	Current Year At June 30th	Current Year Projection	Dept Budget Request 2015	\$ Variance To 2014 Budget	% Chge To 2014 Bdgt
553000 System Operation Ch	28,720	28,274	27,788	28,260	28,260	13,068	28,188	27,989	271-	.96-
556000 Other Interdepartme										
556100 Other Interdepartm										
556110 Bonding	29	32	21	21	21	11	21	21		
556100 Other Interdepartm	29	32	21	21	21	11	21	21		
556000 Other Interdepartme	29	32	21	21	21	11	21	21		
550000 Interdepartmental Ch	185,759	204,749	184,158	175,652	175,652	83,169	186,872	211,956	36,304	20.67
560000 Capital Outlay										
563000 Building										
563000 Building										
564000 Building Improvemen										
564000 Building Improvemen										
564500 Other Improvements										
564500 Other Improvements										
565000 Machinery & Equipme										
565000 Machinery & Equipme										
566000 Office Furniture &										
566005 Office F & F - 5 y	2,458	12,290								
566000 Office Furniture &	2,458	12,290								
566100 Communications Equi										
566100 Communications Equi										
566200 Computer Equipment										

Sheboygan County
Proposed Budget - Variance Report
For 2015

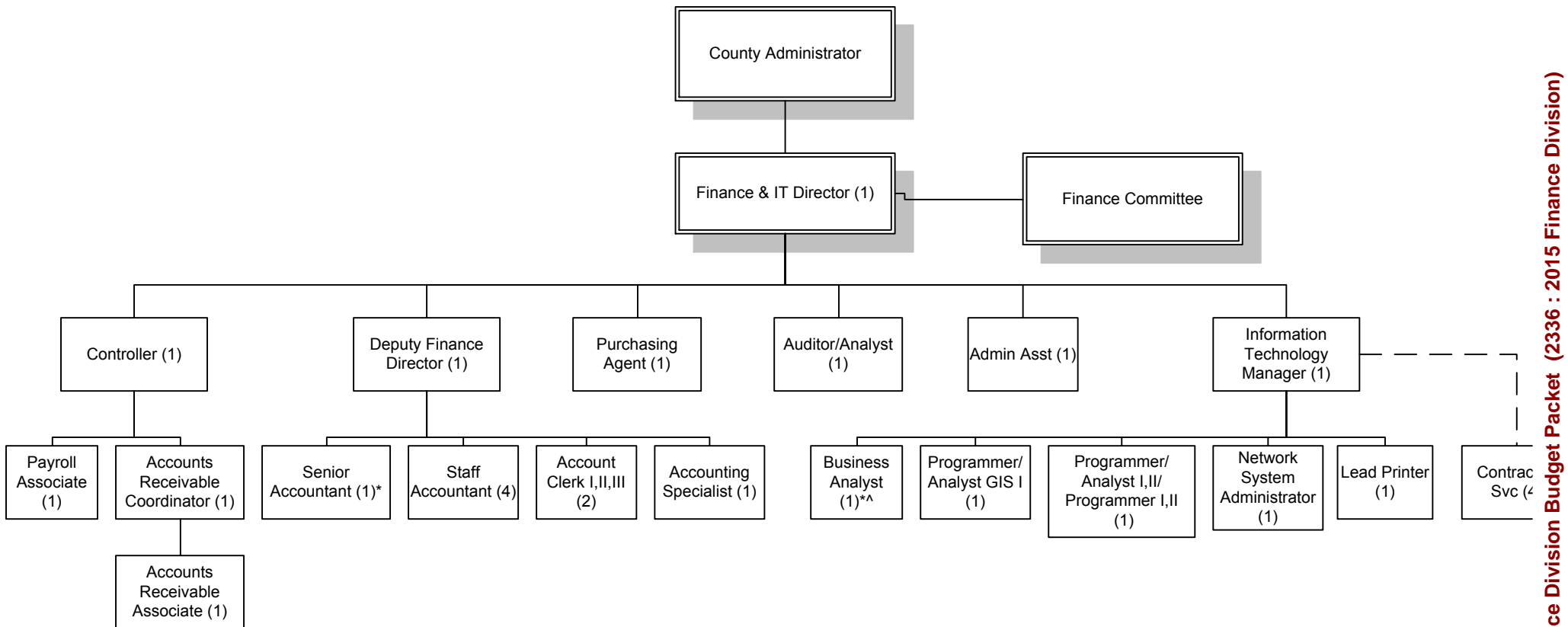
Description	5-Yr Average 2009-2013	Actual Annual 2012	Actual Annual 2013	Board Adopted 2014	Amended Budget 2014	Current Year At June 30th	Current Year Projection	Dept Budget Request 2015	\$ Variance To 2014 Budget	% Chge To 2014 Bdgt
566200 Computer Equipment										
567000 Vehicles										
567000 Vehicles										
560000 Capital Outlay	2,458	12,290								
570000 Depreciation										
575000 Machinery & Equip D										
575000 Machinery & Equip D										
582000 Interest										
582100 Interest Expenditu	64		318							
582000 Interest	64		318							
570000 Depreciation	64		318							
500000 Expense/Expenditure	922,684	1,019,890	1,043,487	1,094,380	1,094,380	513,959	1,072,438	1,294,535	200,155	18.29
600000 Other Financing Sourc										
630000 Operat'g Transfers f										
634000 Operat'g Trans from										
634000 Operat'g Trans from										
635000 Operat'g Trans from										
635000 Operat'g Trans from										
636000 Operat'g Transfrom										
636000 Operat'g Transfrom										
630000 Operat'g Transfers f										
600000 Other Financing Sourc										
700000 Other Financing Uses										

Attachment: Finance Division Budget Packet (2336 : 2015 Finance Division)

Sheboygan County
Proposed Budget - Variance Report
For 2015

Description	5-Yr Average 2009-2013	Actual Annual 2012	Actual Annual 2013	Board Adopted 2014	Amended Budget 2014	Current Year At June 30th	Current Year Projection	Dept Budget Request 2015	\$ Variance To 2014 Budget	% Chge To 2014 Bdgt
720000 Oper'tg Transfer to										
723000 Oper'tg Transfer to										
723000 Oper'tg Transfer to										
724000 Capital Projects Fu										
724000 Capital Projects Fu										
726000 Internal Services F										
726000 Internal Services F										
820100 Use of Undesignated										
720000 Oper'tg Transfer to										
700000 Other Financing Uses										
00183 Finance	43,239-	25,995-	62,897-			32,797-	21,947-	3,004-	3,004-	

Sheboygan County Finance & Information Technology



Total Positions = 23

Special Notes

() Number of Positions Authorized

* Vacant Position

^ Requested Position

Listed in Order of Priority

Account to use: 533928 for Computer System/Eq from \$500 thru \$4999

Department: Finance & IT - Finance Division

Account No: 533928[illegible]

RETURN TO JOSH MCDERMOTT, INFORMATION TECHNOLOGY MANAGER

NOTE:

When requesting printers please indicate all the features needed for that unit:


IT Division Approval


Requesting Department Head Signature

OUT OF COUNTY TRAVEL REQUEST FOR YEAR 2015**DEPARTMENT:** Finance & IT - Finance Division

<u>DATE</u>	<u>LOCATION</u>	<u>EMPLOYEE(S)</u>	<u>PURPOSE</u>		<u>COST</u>
May 31 - June 3	Philadelphia, PA	To be determined	GFOA Annual Conference	\$	3,000.00

Total...	\$	3,000.00
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Attachment: Finance Division Budget Packet (2336 : 2015 Finance Division)

Sheboygan County Discretionary Fee Schedule

Dept	Department	JDE Object Account	Fee	Current Charge	Proposed	% change	Unit	Date of Last increase	Prior Fee	Who can Approve Change	Why Proposing a Change?
183	Finance										



SHEBOYGAN COUNTY

Terry A. Hanson
Finance & IT Director

Mary Wegmann
Deputy Finance Director

To: Finance Committee
CC: County Administrator Adam Payne
From: Terry Hanson, Finance & IT Director *TJH*

Date: September 18, 2014

Re: IT Division 2015 Budget

Proposed Budget

The IT Division budget has met the targeted goal of no countywide increase in allocation. The only increase in allocation was to accommodate the additional Health & Human Services annual support for their new software of \$160,000.

Outside of the aforementioned change and an increase of \$10,000 for Rocky Knoll last year, the allocation charged to the departments in 2015 remained the same as 2012. Excluding the \$160,000 added expense, the allocation for the IT division remains \$323,155 (13.9%) less than it was in 2010. Despite the reduction, the budget allows the County to continue reinvesting in technology to improve countywide efficiency and effectiveness.

The proposed budget continues the same focus of improving our current operations and continuing to reinvest in new technology to provide better service to all departments and users.

Significant Changes

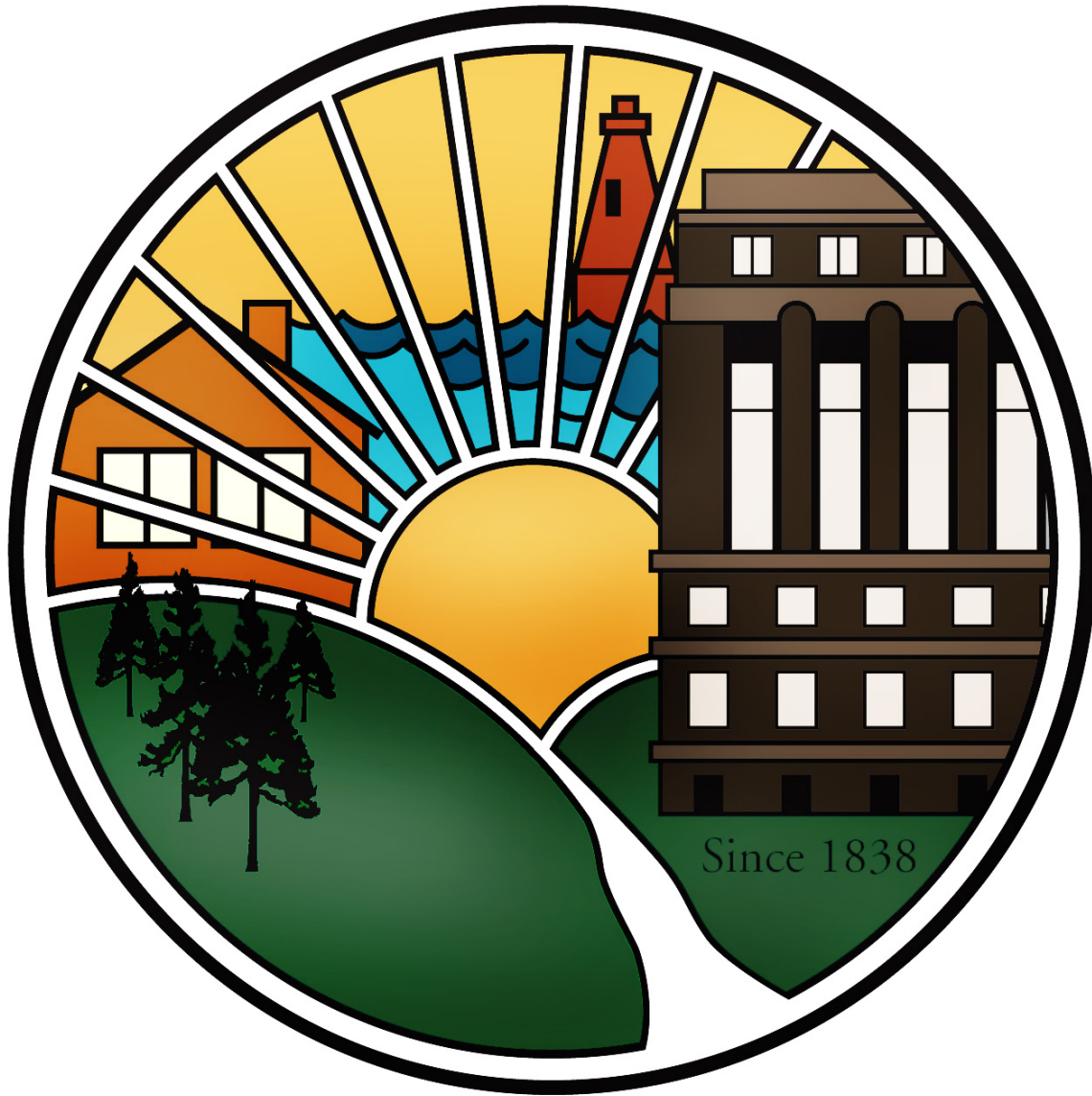
Staffing Requests: The IT Division is requesting the addition of a business analyst to assist with design, implementation, and enhancement of the County's information systems utilized throughout the County. The goal of the Business Analyst would be to aid departments and drive automation initiatives to improve implementation and continued system enhancement. Please see the whitepaper for additional information. If these services are not on staff, the recommendation is to increase consulting to ensure these services are available.

Technology Investments: In the 2014 budget the County reinvested in technology for the storage area network, backup improvements, and other network improvements. The 2015 budget continues to reinvest in technology infrastructure to improve the network and the services provided to departments to help improve their efficiency and effectiveness. The 2015 budget looks to address the following areas:

- **Data Center Improvements** – In conjunction with the remodeling project, it is recommended to update the County's core network switches, wireless controllers, firewalls, and racks. This investment positions the County to take advantage of the Fiber Optic Network and prepare for the disaster recovery site and VOIP project in the 5 Year Capital Plan.
- **Network Improvements** – The IT Division will improve various local network closets, improving security and implementing best practices.

By the end of 2015, the County will have updated its data center and network closets. These improvements will enhance security, assist in reducing maintenance costs, enhance performance, and prepare the County for future projects and technological needs.

I look forward to another successful year in the IT Division and thank you for your continued support.



Finance & IT Department Business Analyst - Whitepaper

Draft - 9/18/2014

Draft - 9/18/2014

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Draft - 9/18/2014

Executive Summary

The Finance & IT Department is requesting the creation and inclusion of a Business Analyst position in the 2015 budget.

The Business Analyst position would be key in every software and hardware implementation projects. Responsible for identifying departmental needs, developing project requirements, assisting in the implementation and data migration, providing training materials and tutorials, documenting the current and new processes, and report writing.

In addition, the business analyst could evaluate identified processes of issue, create a new, more efficient process, and include cost-benefit information tied directly to each process step.

This position has been recommended in two operational studies from Baker Tilly. The first recommendation was in the Information Systems Department Operational Study, which recommended 2 business analysts. The second recommendation came in the Health & Human Services Administrative (HHS) Services Operational Study, which recommended the addition of a business analyst for HHS.

The 2015 budget request funds the addition of the position within the existing budget parameters.

Draft - 9/18/2014

Position Need

The County is facing continued service demands from its citizenry, its own departments, and other governmental entities. These demands include:

- Faster access to information
- Faster processes to accomplish their business
- Reliable data
- Reliable and available systems

In the past the County has invested a great amount of time and taxpayer dollars into various information systems to meet these demands. Some of the systems include:

System Name	Purpose	Direct Consumers
Spillman	Computer Aided Dispatch	Internal, External
CMHC	HHS Billing and Case Management	Internal, External, Public
JDE	County Financials, Payroll, Work Orders, Human Resources Information System	Internal
ESRI (GIS)	Mapping, Land Records, Spillman Address verification	Internal, External, Public
Vision	Website	Internal, Public
IQM2	County Board, Committee Agenda and minute preparation	Internal, Public
Network/Infrastructure	Connectivity for all computer systems including contingency operations	Internal, External, Public
EGTS	Tax Collection	Internal, External, Public

Many times the systems have been implemented with the department leading the project with the assistance of the IT staff. This process has seen mixed results. While some projects were successful, others did not meet the expectations and were eventually replaced with another system or process. In addition, after the project was implemented, many times further enhancements and development were not accomplished. This practice reduces the return on the investment, and keeps the business processes “stuck in time” reflecting what was done at the time of implementation and not necessarily what is best for business now.

The goal of adding a Business Analyst is to improve this process and provide the necessary skillset needed to successfully implement these projects and continue

Draft - 9/18/2014

future enhancements and development, allowing business processes to be refined, possibly extending the life of the software, and enhancing the return on investment.

Existing projects that require this skillset include:

System	Tasks	Departments	Consumers
Social Solutions	Report Writing, Documentation, Process Mapping, Data Migration, Third-party systems integration	HHS	Internal, External, Public
Spillman	Report Writing, Process Mapping, Documentation	Sherriff	Internal, External
JDE	Process Mapping, Documentation, Module Development and Implementation	All County Departments	Internal
GIS Health Check	Process Mapping, Documentation	Planning & Conservation, Treasurer/Real Property Lister, Register of Deeds, Information Technology	Internal, External, Public
Vision Intranet	Process Mapping, Documentation, Training	All County Departments	Internal
Social Media	Enhance social media presence while maintaining compliance. Monitor and report on social media use.	All County Departments	Internal, Public
IQM2	Process Mapping, Documentation	All County Departments, Standing Committees, and County Board	Internal, Public
Infrastructure, Security, Backup, On Call, Disaster Recovery, Fiber Optic Projects	Process Mapping, Documentation	All County Departments	Internal, External
Job Applicant and Application Automation	Process Mapping, Documentation, Report writing, third-party system integration	All County Departments	Internal, Public

Benefits of the Position

The Business Analyst position would provide a multitude of benefits to consumers consisting of internal departments, external municipalities, and the public. The benefits are as follows:

- Map current, inefficient departmental processes and re-engineer those processes to provide efficiency and cost-savings while connecting cost benefit to each process step.
- Work with departments to construct operating procedures for newly re-engineered processes and assist with implementation of new processes.
- Provide report writing expertise for all County enterprise software systems consisting of multiple platforms.
- Create user tutorials and training materials for all hardware and software to provide continued user education on best practices and proper use of software and hardware.
- Identify and document system integration opportunities between County enterprise software systems and third-party systems to eliminate redundant data entry and streamline internal processes.
- Work with other members of the business and IT staff on mapping and documenting data for data migration.
- Work with departments to gather and document business needs and project requirements and develop Request for Proposals for potential software systems.
- Participate in the design, implementation, and management of all new software systems to ensure quality, long-lasting implementations.
- Document network components and work with IT Manager on implementing proper procedural protocol related to network infrastructure, security, disaster recovery, network backups, and On-Call policy.
- Monitor and report on departmental social media use to ensure each account remains in compliance with County Social Media policy and Open Records laws.
- Develop training materials and documentation for County intranet site.
- Provide support for County website CMS and intranet websites.
- Work with departments to identify and map inefficient processes and re-engineer those processes to promote continual improvement.

Draft - 9/18/2014

Position Risks

Risks Associated with Creating Business Analyst Position

Risks Associated with not Creating Business Analyst Position

The risks associated with not creating a Business Analyst position are as follows:

- Internal, external, and public consumers will not realize the total benefit of enterprise software over the lifespan of the software.
- Sheboygan County will continue to spend dollars towards consulting to supplement business and IT staff with a business analyst skillset.
- Process efficiency will plateau and not experience continual improvement.
- Projects may be delayed due to limited experience and skillsets for developing business needs and project requirements.

Financials

The Business Analyst is a new position for the IT Division. This position has an anticipated salary between \$54,000 - \$59,000. Wage related benefits would range from \$8,080 to \$8,830. Health and dental insurance costs are related to the type of plan the employee would select, but would range from \$6,889 to \$16,308.

The IT Division budget has allocated \$74,415 in the budget for the business analyst position in 2015. This allocation was accomplished without increasing the allocation charge to departments.

Alternatives

Business Analyst Alternatives

The County could contract with outside vendors to provide business analyst support and assistance with system implementation. The risk with this approach is the higher cost associated with contracted services and the vendor's learning curve.

Sheboygan County
Proposed Budget - Variance Report
For 2015

Description	5-Yr Average 2009-2013	Actual Annual 2012	Actual Annual 2013	Board Adopted 2014	Amended Budget 2014	Current Year At June 30th	Current Year Projection	Dept Budget Request 2015	\$ Variance To 2014 Budget	% Chge To 2014 Bdgt
00420 Information Systems										
400000 Revenues										
410000 Taxes										
411000 Property Tax Levy										
411000 Property Tax Levy										
410000 Taxes										
420000 Intergovernmental Re										
423000 State Grants										
423000 State Grants										
426000 Chges - Other Local										
426100 General Government										
426106 Municipal Chgs -	315-		1,575-			2,700-	5,400-	5,400-	5,400-	
426107 Municipal Chgs -	2,952-		14,759-	3,000-	3,000-	11,403-	11,403-		3,000	100.00-
426100 General Government	3,267-		16,334-	3,000-	3,000-	14,103-	16,803-	5,400-	2,400-	80.00
426400 Srvc to Other Loc	20,370-	21,779-	21,084-	24,300-	24,300-	9,108-	20,000-	20,000-	4,300	17.70-
426500 DP Svcs to Other L	1,384-	1,145-	150-	300-	300-				300	100.00-
426000 Chges - Other Local	25,021-	22,924-	37,569-	27,600-	27,600-	23,211-	36,803-	25,400-	2,200	7.97-
420000 Intergovernmental Re	25,021-	22,924-	37,569-	27,600-	27,600-	23,211-	36,803-	25,400-	2,200	7.97-
430000 Licenses and Permits										
430000 Licenses and Permits	2,160-									
450000 Public Charges for S										
451000 General Government										
451400 Other General Gove										
451410 Printing and Dupl	9,522-	14,141-	14,320-	12,000-	12,000-	8,218-	15,000-	15,500-	3,500-	29.17
451420 Copies	3,379-	20-								
451400 Other General Gove	12,901-	14,161-	14,320-	12,000-	12,000-	8,218-	15,000-	15,500-	3,500	29.17

Sheboygan County
Proposed Budget - Variance Report
For 2015

Description	5-Yr Average 2009-2013	Actual Annual 2012	Actual Annual 2013	Board Adopted 2014	Amended Budget 2014	Current Year At June 30th	Current Year Projection	Dept Budget Request 2015	\$ Variance To 2014 Budget	% Chge To 2014 Bdgt
451000 General Government	12,901-	14,161-	14,320-	12,000-	12,000-	8,218-	15,000-	15,500-	3,500-	29.17
452000 Public Safety										
452100 Law Enforcement										
452100 Law Enforcement	6-									
452000 Public Safety	6-									
454000 Health Care Service										
454400 Other Health Care										
454400 Other Health Care										
454000 Health Care Service										
450000 Public Charges for S	12,907-	14,161-	14,320-	12,000-	12,000-	8,218-	15,000-	15,500-	3,500-	29.17
460000 Interest and Other R										
463000 Property Sales										
463000 Property Sales	309-									
464000 Insurance Recoverie										
464000 Insurance Recoverie										
465000 Donations										
465400 Capital Contributi	102,025-		510,123-							
465000 Donations	102,025-		510,123-							
466000 Other Miscellaneous										
466125 Miscellaneous Reim	9,383-	3,691-	2,209-	2,500-	2,500-	830-	1,600-	1,600-	900	36.00-
466130 Sale of Gen Fixed	875-		4,375-			162-	300-			
466200 Employee Reimburse										
466200 Employee Reimburse	4,916-									

Description	5-Yr Average 2009-2013	Actual Annual 2012	Actual Annual 2013	Board Adopted 2014	Amended Budget 2014	Current Year At June 30th	Current Year Projection	Dept Budget Request 2015	\$ Variance To 2014 Budget	% Chge To 2014 Bdgt
466000 Other Miscellaneous	15,202-	3,691-	6,584-	2,500-	2,500-	992-	1,900-	1,600-	900	36.00-
460000 Interest and Other R	117,536-	3,691-	516,708-	2,500-	2,500-	992-	1,900-	1,600-	900	36.00-
470000 Interdepartmental Re										
473000 System Operation Re										
473400 Printing & Duplica	125,106-	132,216-	109,001-	117,977-	117,977-	58,126-	122,930-	117,439-	538	.46-
473550 Data Processing Se	2,020,199-	1,833,685-	1,833,215-	1,843,691-	1,843,691-	921,051-	1,843,691-	2,003,691-	160,000-	8.68
473000 System Operation Re	2,145,305-	1,965,901-	1,942,216-	1,961,668-	1,961,668-	979,177-	1,966,621-	2,121,130-	159,462-	8.13
476000 Other Interdepartme										
476000 Other Interdepartme										
470000 Interdepartmental Re	2,145,305-	1,965,901-	1,942,216-	1,961,668-	1,961,668-	979,177-	1,966,621-	2,121,130-	159,462-	8.13
400000 Revenues	2,302,928-	2,006,677-	2,510,813-	2,003,768-	2,003,768-	1,011,597-	2,020,324-	2,163,630-	159,862-	7.98
500000 Expense/Expenditure										
510000 Personnel Related Ex										
511000 Wages										
511100 General										
511105 Regular	557,502	420,331	463,241	434,557	434,557	246,031	425,659	477,043	42,486	9.78
511110 Overtime	3,287	1,581	1,054			489	500	1,000	1,000	
511130 Sick Pay	6,621	55,059-								
511135 Sick Leave	7,090	1,878								
511140 Vacation	55,070	39,422								
511145 Holiday	22,217	14,998								
511150 Compensatory	4,414	2,841								
511100 General	656,202	425,992	464,296	434,557	434,557	246,520	426,159	478,043	43,486	10.01
511800 Temporary Help										
511815 Part time	6,175	2,715								
511800 Temporary Help	6,175	2,715								

Sheboygan County
Proposed Budget - Variance Report
For 2015

Description	5-Yr Average 2009-2013	Actual Annual 2012	Actual Annual 2013	Board Adopted 2014	Amended Budget 2014	Current Year At June 30th	Current Year Projection	Dept Budget Request 2015	\$ Variance To 2014 Budget	% Chge To 2014 Bdg
511000 Wages	662,377	428,706	464,296	434,557	434,557	246,520	426,159	478,043	43,486	10.01
512000 Benefits										
512100 General										
512105 Social Security	48,644	33,218	34,052	33,244	33,244	18,081	32,521	36,571	3,327	10.01
512110 Retirement (Emplo	56,122	28,666	28,930	30,420	30,420	15,281	29,797	32,507	2,087	6.86
512155 Other Post-Employ	2,750-	7,755-	28,692-							
512100 General	102,016	54,129	34,290	63,664	63,664	33,363	62,318	69,078	5,414	8.50
512800 Temporary Help										
512805 Social Security	437	242								
512800 Temporary Help	437	242								
512000 Benefits	102,453	54,370	34,290	63,664	63,664	33,363	62,318	69,078	5,414	8.50
510000 Personnel Related Ex	764,830	483,076	498,586	498,221	498,221	279,883	488,477	547,121	48,900	9.81
530000 Operating Expenses										
531000 Purchased Services										
531100 Professional Servi										
531105 Consulting	156,311	294,121	313,851	340,000	340,000	168,269	340,000	290,000	50,000-	14.71-
531235 DP - Software Mai	473,919	514,930	388,483	440,000	440,000	202,524	440,000	600,000	160,000	36.36
531240 DP - Hardware	84	421				7,634	7,634			
531245 DP - Telecommunic	1,200	1,200	1,200	1,200	1,200	600	1,200	1,200		
531100 Professional Servi	631,787	810,671	703,534	781,200	781,200	379,027	788,834	891,200	110,000	14.08
531400 Other Outside Serv										
531400 Other Outside Serv	14									
531800 Utilities										
531840 Telephone - Cellu	3,988	7,775	7,645	8,500	8,500	4,858	9,000	8,500		
531845 Telephone Communi	34,911	33,931	35,349	36,750	36,750	17,572	36,750	36,750		

Sheboygan County
Proposed Budget - Variance Report
For 2015

Description	5-Yr Average 2009-2013	Actual Annual 2012	Actual Annual 2013	Board Adopted 2014	Amended Budget 2014	Current Year At June 30th	Current Year Projection	Dept Budget Request 2015	\$ Variance To 2014 Budget	% Chge To 2014 Bdgt
531800 Utilities	38,899	41,706	42,994	45,250	45,250	22,430	45,750	45,250		
531000 Purchased Services	670,701	852,377	746,528	826,450	826,450	401,456	834,584	936,450	110,000	13.31
532000 Repair & Maintenan										
532100 Maintenance Servic										
532105 Disposal	16	78		125	125		50	125		
532100 Maintenance Servic	16	78		125	125		50	125		
532200 Maintenance of Equ										
532220 Equipment	179,448	157,398	110,050	230,000	230,000	72,318	223,075	203,966	26,034-	11.32-
532225 Office Equipment	17,210	13,960	13,960	18,000	18,000	7,497	17,000	18,000		
532230 Vehicle	339	234		150	150		150	150		
532200 Maintenance of Equ	196,997	171,591	124,010	248,150	248,150	79,815	240,225	222,116	26,034-	10.49-
532300 Repair Parts										
532315 Tires	65	324								
532300 Repair Parts	65	324								
532000 Repair & Maintenan	197,078	171,994	124,010	248,275	248,275	79,815	240,275	222,241	26,034-	10.49-
533000 General Operating										
533100 Advertising and Pr										
533100 Advertising and Pr										
533200 Travel and Meals										
533205 Mileage - Employe	144			250	250		250	250		
533215 Meals - Employee	14	48		250	250		250	250		
533220 Lodging - Employe	365	761	784	650	650		650	650		
533235 Commercial Trans.	188	496	430	350	350		350	350		
533245 Seminars and Trai	25,173	14,550	21,235	21,500	21,500	2,609	21,500	21,500		
533200 Travel and Meals	25,885	15,856	22,448	23,000	23,000	2,609	23,000	23,000		

Sheboygan County
Proposed Budget - Variance Report
For 2015

Description	5-Yr Average 2009-2013	Actual Annual 2012	Actual Annual 2013	Board Adopted 2014	Amended Budget 2014	Current Year At June 30th	Current Year Projection	Dept Budget Request 2015	\$ Variance To 2014 Budget	% Chge To 2014 Bdgt
533300 Dues										
533300 Dues	57									
533450 Fees & Permits										
533455 Licenses and Perm	8	40								
533450 Fees & Permits	21	40								
533500 General Supplies										
533505 General	16,222	12,144	11,247	11,325	11,325	3,976	13,800	11,500	175	1.55
533500 General Supplies	16,222	12,144	11,247	11,325	11,325	3,976	13,800	11,500	175	1.55
533700 Office Supplies										
533705 Office	32,725	28,882	24,168	28,550	28,550	12,501	28,550	27,050	1,500-	5.25-
533720 Shipping	111			50	50				50-	100.00-
533725 Postage	16,823	13,842	8,685	9,500	9,500	4,264	9,550	9,575	75	.79
533700 Office Supplies	49,659	42,725	32,853	38,100	38,100	16,765	38,100	36,625	1,475-	3.87-
533800 Maintenance Suppli										
533825 Fuel - Gasoline	1,962	902	369	800	800	163	325	400	400-	50.00-
533800 Maintenance Suppli	1,962	902	369	800	800	163	325	400	400-	50.00-
533870 Books & Periodical										
533875 Subscriptions	711		1,414	1,000	1,000	300	1,000	1,000		
533870 Books & Periodical	716		1,414	1,000	1,000	300	1,000	1,000		
533900 Other										
533923 Noncap Off F&E >	277		1,384							
533925 Office F&E Under	1,861	2,469	6,837							
533926 Non Cap Equip ove	2,279	7,502	2,577							
533928 Computer Sys \$500	29,206	18,982	98,451	55,000	55,000	16,573	63,028	35,000	20,000-	36.36-
533930 Equipment Under \$	1,119	2,625	1,339			515	515			
533900 Other	34,764	31,578	110,588	55,000	55,000	17,088	63,543	35,000	20,000-	36.36-

Sheboygan County
Proposed Budget - Variance Report
For 2015

Description	5-Yr Average 2009-2013	Actual Annual 2012	Actual Annual 2013	Board Adopted 2014	Amended Budget 2014	Current Year At June 30th	Current Year Projection	Dept Budget Request 2015	\$ Variance To 2014 Budget	% Chge To 2014 Bdgt
533000 General Operating	129,286	103,245	178,920	129,225	129,225	40,900	139,768	107,525	21,700-	16.79-
534000 Fixed Charges										
534100 Rentals										
534115 Rental of Equipme	17,333	23,118	21,685	24,718	24,718	10,843	24,718	24,718		
534100 Rentals	17,333	23,118	21,685	24,718	24,718	10,843	24,718	24,718		
534000 Fixed Charges	17,333	23,118	21,685	24,718	24,718	10,843	24,718	24,718		
535000 Bad Debt Expense										
535100 Bad Debt Expense	23	50	65							
535000 Bad Debt Expense	23	50	65							
530000 Operating Expenses	1,014,420	1,150,783	1,071,208	1,228,668	1,228,668	533,015	1,239,345	1,290,934	62,266	5.07
550000 Interdepartmental Ch										
551000 Employee Related In										
551100 Benefits - General										
551105 Health Insurance	146,830	114,118	92,510	82,170	82,170	40,899	81,798	96,395	14,225	17.31
551110 Dental Insurance	6,889	4,358	3,733	3,724	3,724	1,851	3,702	4,111	387	10.39
551115 Group Life Insura	398	460	230	223	223	127	223	268	45	20.18
551120 Long Term Disabil	400	615								
551125 Worker Compensati	6,925	4,210	1,526	1,235	1,235	682	1,235	1,285	50	4.05
551130 Unemployment Insu	2,317	3,099	1,512	1,591	1,591	911	1,591	1,912	321	20.18
551140 Pension Retiremen	10,418	10,731	9,410	5,597	5,597	2,799	5,597	6,168	571	10.20
551100 Benefits - General	174,177	137,591	108,921	94,540	94,540	47,269	94,146	110,139	15,599	16.50
551000 Employee Related In	174,177	137,591	108,921	94,540	94,540	47,269	94,146	110,139	15,599	16.50
551900 Insurance Charges										
551905 General Liability	5,189	5,119	4,186	4,226	4,226	2,113	4,226	3,992	234-	5.54-
551915 Auto Insurance										
551916 Auto Collision	240	290	270	230	230	115	230	230		

Description	5-Yr Average 2009-2013	Actual Annual 2012	Actual Annual 2013	Board Adopted 2014	Amended Budget 2014	Current Year At June 30th	Current Year Projection	Dept Budget Request 2015	\$ Variance To 2014 Budget	% Chge To 2014 Bdgt
551917 Auto Mutual	1,221	1,210	1,160	1,160	1,160	580	1,160	1,090	70-	6.03-
551915 Auto Insurance	1,461	1,500	1,430	1,390	1,390	695	1,390	1,320	70-	5.04-
551920 Property Insurance	722	671	706	807	807	404	807	901	94	11.65
551930 Deductible Escrow	844	871	726	838	838	419	838	876	38	4.53
551900 Insurance Charges	8,215	8,161	7,048	7,261	7,261	3,631	7,261	7,089	172-	2.37-
552000 Repairs & Maintenan										
552100 Repairs & Maintena										
552120 Vehicle Repair/Ma	34	17		445	445		445	445		
552100 Repairs & Maintena	34	17		445	445		445	445		
552000 Repairs & Maintenan	34	17		445	445		445	445		
553000 System Operation Ch										
553100 System Operation C										
553105 Telephone	3,476	3,679	2,992	2,914	2,914	1,457	2,914	3,048	134	4.60
553115 Telephone - Long	315	289	138	312	312	272	312	84	228-	73.08-
553135 Printing & Duplic	3,232	2,320	3,105			829	829			
553100 System Operation C	7,033	6,288	6,234	3,226	3,226	2,558	4,055	3,132	94-	2.91-
553000 System Operation Ch	7,033	6,288	6,234	3,226	3,226	2,558	4,055	3,132	94-	2.91-
556000 Other Interdepartme										
556100 Other Interdepartm										
556108 Employee Wages &	34,514	79,560	92,258	67,610	67,610	33,700	67,610	102,449	34,839	51.53
556110 Bonding	29	32	21	21	21	11	21	21		
556100 Other Interdepartm	34,543	79,592	92,279	67,631	67,631	33,710	67,631	102,470	34,839	51.51
556000 Other Interdepartme	34,543	79,592	92,279	67,631	67,631	33,710	67,631	102,470	34,839	51.51
550000 Interdepartmental Ch	224,003	231,649	214,482	173,103	173,103	87,167	173,538	223,275	50,172	28.98

Sheboygan County
Proposed Budget - Variance Report
For 2015

Description	5-Yr Average 2009-2013	Actual Annual 2012	Actual Annual 2013	Board Adopted 2014	Amended Budget 2014	Current Year At June 30th	Current Year Projection	Dept Budget Request 2015	\$ Variance To 2014 Budget	% Chge To 2014 Bdgt
563000 Building										
563000 Building										
564000 Building Improvemen										
564000 Building Improvemen										
564500 Other Improvements										
564500 Other Improvements										
565000 Machinery & Equipme										
565005 Mach. & Equip. - 5						13,752				
565000 Machinery & Equipme						13,752				
566000 Office Furniture &										
566000 Office Furniture &										
566100 Communications Equi										
566100 Communications Equi										
566200 Computer Equipment				100,000	100,000			102,300	2,300	2.30
566200 Computer Equipment				100,000	100,000			102,300	2,300	2.30
567000 Vehicles										
567000 Vehicles										
560000 Capital Outlay				100,000	100,000	13,752		102,300	2,300	2.30
570000 Depreciation										
573000 Building Improvemen	4,980	4,980	4,980			2,490				
574000 Improvements Non-BI	515	491	491			245				
575000 Machinery & Equip D										
575200 Office Furniture &	1,028	133	76							
575300 Communications	29,752	58,628	21,647			10,823				
575400 Computer Equipment	345,220	303,080	237,718			123,085				

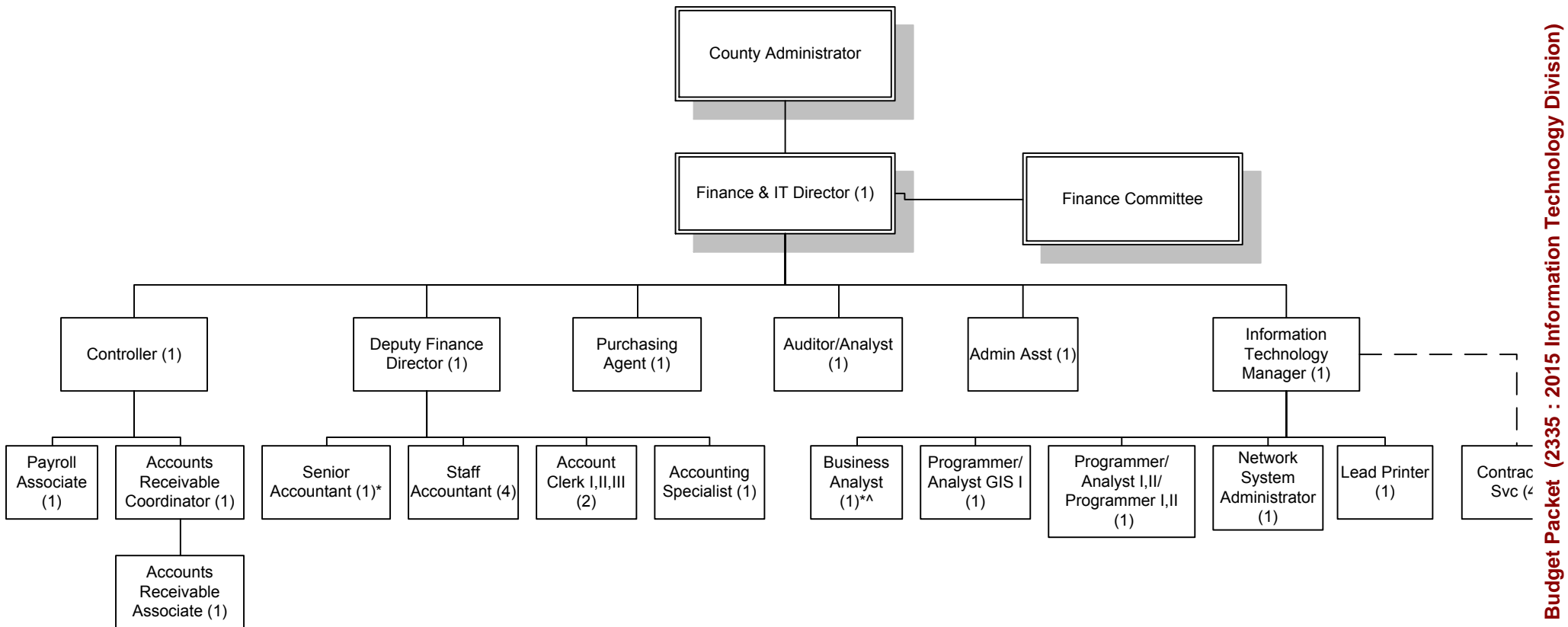
Sheboygan County
Proposed Budget - Variance Report
For 2015

Description	5-Yr Average 2009-2013	Actual Annual 2012	Actual Annual 2013	Board Adopted 2014	Amended Budget 2014	Current Year At June 30th	Current Year Projection	Dept Budget Request 2015	\$ Variance To 2014 Budget	% Chge To 2014 Bdgt
575000 Machinery & Equip D	377,355	361,841	259,440			133,908				
570000 Depreciation	382,850	367,312	264,911			136,643				
580000 Debt Service										
582000 Interest										
582000 Interest										
580000 Debt Service										
500000 Expense/Expenditure	2,386,104	2,232,821	2,049,186	1,999,992	1,999,992	1,050,461	1,901,360	2,163,630	163,638	8.18
600000 Other Financing Sourc										
630000 Opt'g Transfers from										
631500 Land Records Usage	3,217-	6,000-								
632000 Special Revenue Fun										
632000 Special Revenue Fun										
636000 Internal Services F										
636000 Internal Services F										
630000 Opt'g Transfers from	4,883-	6,000-								
600000 Other Financing Sourc	4,883-	6,000-								
700000 Other Financing Uses										
720000 Transfer to Other Fu										
722000 Special Revenue Fun										
722000 Special Revenue Fun										
723000 Debt Service Fund										
723000 Debt Service Fund										
724403 Fund Transfer Out	19,577	97,887		160,000	160,000	160,000	160,000		160,000-	100.00-
726000 Oper'tg Transf to I										
726000 Oper'tg Transf to I										

Sheboygan County
Proposed Budget - Variance Report
For 2015

Description	5-Yr Average 2009-2013	Actual Annual 2012	Actual Annual 2013	Board Adopted 2014	Amended Budget 2014	Current Year At June 30th	Current Year Projection	Dept Budget Request 2015	\$ Variance To 2014 Budget	% Chge To 2014 Bdgt
720000 Transfer to Other Fu	19,577	97,887		160,000	160,000	160,000	160,000		160,000-	100.00-
700000 Other Financing Uses	19,577	97,887		160,000	160,000	160,000	160,000		160,000-	100.00-
800000 Equity										
810000 Retained Earnings										
810100 Use of Retained Ear				156,224-	156,224-				156,224	100.00-
810000 Retained Earnings				156,224-	156,224-				156,224	100.00-
800000 Equity				156,224-	156,224-				156,224	100.00-
00420 Information Systems	97,870	318,032	461,627-			198,863	41,036			2.30

Sheboygan County Finance & Information Technology



Total Positions = 23

Special Notes

() Number of Positions Authorized

* Vacant Position

^ Requested Position

EQUIPMENT REQUEST FOR 2015 -- COMPUTER AND SOFTWARE ONLY*Listed in Order of Priority***Account to use:** 533928 for Computer System/Eq from \$500 thru \$4999**Department:****Account No:** 533928

<u>ACCOUNT NO.</u>	<u>ITEM DESCRIPTION</u>	<u>TOTAL COST OF ITEM(S)</u>	<u>REIMBURSEMENT AMOUNT</u>	<u>A / R</u>	<u>JUSTIFICATION</u>	<u>INDIVIDUAL</u>	<u>REPLACE ASSET</u>
533928	Server Racks	\$ 20,000.00	\$ -	R	Replace old 20 year old racks and improve equipment connectivity Install appropriate equipment in local network closets to bring up to best practices and secure access to vital network equipment		
533928	Network Closet Upgrades	\$ 15,000.00	\$ -	A & R			
		\$ -	\$ -				
		\$ -	\$ -				
		\$ -	\$ -				
		\$ -	\$ -				
		\$ -	\$ -				
		\$ -	\$ -				
		\$ -	\$ -				
		\$ -	\$ -				
		\$ -	\$ -				
		\$ -	\$ -				
		\$ -	\$ -				
		\$ -	\$ -				
		\$ -	\$ -				
		\$ -	\$ -				
		\$ -	\$ -				
Grand Total Amounts		\$ 35,000.00	\$ -				

RETURN TO JOSH MCDERMOTT, INFORMATION TECHNOLOGY MANAGER**NOTE:**

When requesting printers please indicate all the features needed for that unit:

IT Division Approval

Requesting Department Head Signature

Sheboygan County Discretionary Fee Schedule

Dept	Department	JDE Object Account	Fee	Current Charge	Proposed	% change	Unit	Date of Last increase	Prior Fee	Who can Approve Change	Why Proposing a Change?
420	Information Technology		Printing - to municipality	variable							
420	Information Technology		Cloud Services to municipalities	variable							
420	Information Technology										



SHEBOYGAN COUNTY

Terry A. Hanson
Finance & IT Director

Mary Wegmann
Deputy Finance Director

To: Finance Committee
Adam Payne, County Administrator

From: Terry Hanson, Finance & IT Director

Date: September 19, 2014

Re: Non-Departmental Proposed 2015 Budget

Non-Departmental Budget

The Non Departmental budget exceeded the target by \$98,714. This is largely attributed to an increase in State Shared Revenue, and slightly increased interest income.

The Non Departmental budget covers many areas including support for the Sheboygan County Economic Development Corporation, the Sheboygan County Chamber of Commerce, the Sheboygan County Historical Society & Museum, membership in the Bay-Lake Regional Planning Commission, and the non-librarian levy for the Eastern Shores Library System.

Request Summaries

<u>Entity</u>	<u>2014 Budget</u>	<u>2015 Request</u>	<u>Change</u>	<u>(% Change)</u>	<u>Recommended Amount</u>	<u>% Change</u>
Chamber (Tourism)	\$ 24,000	\$ 24,000	\$ -	0.00%	\$ 24,000	0.00%
Chamber (Business Dev)	3,000	3,000	-	0.00%	3,000	0.00%
Chamber (Heads of Govt)	1,000	1,000	-	0.00%	1,000	0.00%
<i>Chamber Total</i>	<i>28,000</i>	<i>28,000</i>	<i>-</i>	<i>0.00%</i>	<i>28,000</i>	<i>0.00%</i>
SCEDC	100,000	100,000	-	0.00%	100,000	0.00%
Museum	81,442	81,442	-	0.00%	81,442	0.00%
ESLS	1,176,941	1,206,420	29,479	2.50%	1,206,420	2.50%
Bay-Lake	42,319	44,159	1,840	4.35%	44,159	4.35%
Contingency	150,000	150,000	-	0.00%	150,000	0.00%

Merit Pay & Compensation Study

The anticipated \$254,003 of merit pay adjustments are included in the Non-Department budget. In addition there is \$58,444 allotted for compensation study adjustments. Once the merit pay adjustments or compensation study adjustments are approved, the expenditure and levy will be removed from Non-Departmental and added to the appropriate department budget.

As in prior years, any unspent land records fees or jail assessment fees increase fund balance assigned for those purposes.

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Sheboygan County

Proposed Budget - Variance Report

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Description	5-Yr Average 2009-2013	Actual Annual 2012	Actual Annual 2013	Board Adopted 2014	Amended Budget 2014	Current Year At June 30th	Current Year Projection	Dept Budget Request 2015	\$ Variance To 2014 Budget	% Chge 2014 Budget
01074 Non-Departmental										
400000 Revenues										
410000 Taxes										
411000 Property Tax Levy										
411100 Property Tax - Rea	4,297,265	3,322,497	2,684,104	3,247,380	3,247,380	1,840,443	3,247,380	2,932,661	314,719-	
411000 Property Tax Levy	4,297,265	3,322,497	2,684,104	3,247,380	3,247,380	1,840,443	3,247,380	2,932,661	314,719-	
413000 Interest & Penalty										
413000 Interest & Penalty	14-									
410000 Taxes	4,297,251	3,322,497	2,684,104	3,247,380	3,247,380	1,840,443	3,247,380	2,932,661	314,719-	
420000 Intergovernmental Re										
421000 Federal Grants										
421225 Other Federal Paym	1,294-		6,469-							
421000 Federal Grants	1,294-		6,469-							
423000 State Grants										
423025 State Shared Reven	3,749,872-	3,358,620-	3,380,040-	3,380,039-	3,380,039-		3,053,376-	3,461,409-	81,370-	
423075 State Revenue - Ge	300-	300-	300-			1,000-	1,000-	300-	300-	
423000 State Grants	3,750,172-	3,358,920-	3,380,340-	3,380,039-	3,380,039-	1,000-	3,054,376-	3,461,709-	81,670-	
426000 Chges - Other Local										
426100 General Government										
426100 General Government	94-									
426000 Chges - Other Local	94-									
420000 Intergovernmental Re	3,751,559-	3,358,920-	3,386,808-	3,380,039-	3,380,039-	1,000-	3,054,376-	3,461,709-	81,670-	
450000 Public Charges for S										
451000 General Government										
451100 Register of Deeds										
451115 Land Record Fees	119,992-	136,008-	124,722-	140,000-	140,000-	43,338-	85,000-	90,000-	50,000	35.71-
451116 Land Fees Pub Acc	37,552-	45,336-	41,574-	46,000-	46,000-	14,446-	30,000-	35,000-	11,000	33.81-

Attachment: Non-Departmental Budget Packet (2334 : 2015 Non-Departmental)

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Description	5-Yr Average 2009-2013	Actual Annual 2012	Actual Annual 2013	Board Adopted 2014	Amended Budget 2014	Current Year At June 30th	Current Year Projection	Dept Budget Request 2015	\$ Variance To 2014 Budget	% Chge 2014 Budget
451100 Register of Deeds	157,544-	181,344-	166,296-	186,000-	186,000-	57,784-	115,000-	125,000-	61,000	3
451400 Other General Gove										
451400 Other General Gove										
451000 General Government	157,544-	181,344-	166,296-	186,000-	186,000-	57,784-	115,000-	125,000-	61,000	3
452000 Public Safety										
452100 Law Enforcement										
452151 Misc Jail Assessm	146,665-	132,542-	132,046-	120,000-	120,000-	66,170-	125,000-	130,000-	10,000-	
452100 Law Enforcement	146,665-	132,542-	132,046-	120,000-	120,000-	66,170-	125,000-	130,000-	10,000-	
454400 Other Health Care										
454400 Other Health Care										
452000 Public Safety	146,665-	132,542-	132,046-	120,000-	120,000-	66,170-	125,000-	130,000-	10,000-	
450000 Public Charges for S	304,209-	313,886-	298,342-	306,000-	306,000-	123,954-	240,000-	255,000-	51,000	1
460000 Interest and Other R										
461000 Interest Income	667,835-	653,428-	759,599-	710,000-	710,000-	405,217-	750,000-	750,000-	40,000-	
461100 Interest Inc - Taxe	612,745-	703,672-	925,229-	475,000-	475,000-	434,429-	475,000-	475,000-		
461105 Penalty - Taxes	361,821-	355,683-	461,904-	300,000-	300,000-	218,524-	300,000-	300,000-		
462000 Rent Revenue										
462000 Rent Revenue										
464000 Insurance Recoverie										
464000 Insurance Recoverie										
465000 Donations										
465300 Contributions & Do						55,000-	55,000-			
465000 Donations						55,000-	55,000-			

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Description	5-Yr Average 2009-2013	Actual Annual 2012	Actual Annual 2013	Board Adopted 2014	Amended Budget 2014	Current Year At June 30th	Current Year Projection	Dept Budget Request 2015	\$ Variance To 2014 Budget	% Chge 2014 Budget
466000 Other Miscellaneous										
466100 Publication Sales	10,826-	23,964-	6,694-	5,500-	5,500-	2,295-	4,500-	4,500-	1,000	1
466110 Vending Machines	4,681-	4,442-	3,986-	4,250-	4,250-	2,029-	4,000-	4,000-	250	
466123 Purchase Discounts	1,582-			1,500-	1,500-				1,500	10
466125 Miscellaneous Reim	5,973-	2,980-	1,168-			271-	271-			
466140 Gain on Sale of In	444,102	39,811	1,615,116			6,150-				
466200 Employee Reimburse										
466200 Employee Reimburse										
466305 TIF District Closu	66,058-	155,332-	174,958-							
466000 Other Miscellaneous	175,762	146,908-	1,428,310	11,250-	11,250-	10,746-	8,771-	8,500-	2,750	2
460000 Interest and Other R	1,466,639-	1,859,690-	718,422-	1,496,250-	1,496,250-	1,123,916-	1,588,771-	1,533,500-	37,250-	
470000 Interdepartmental Re										
473000 System Operation Re										
473350 Supplies	204-	210-	20-	14-	14-	80-			14	10
473000 System Operation Re	204-	210-	20-	14-	14-	80-			14	10
476000 Other Interdepartme										
476000 Other Interdepartme										
470000 Interdepartmental Re	204-	210-	20-	14-	14-	80-			14	10
400000 Revenues	1,225,360-	2,210,209-	1,719,488-	1,934,923-	1,934,923-	591,493	1,635,767-	2,317,548-	382,625-	1
500000 Expense/Expenditure										
510000 Personnel Related Ex										
511000 Wages										
511100 General										
511100 General										
511200 Social Worker										

Attachment: Non-Departmental Budget Packet (2334 : 2015 Non-Departmental)

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Description	5-Yr Average 2009-2013	Actual Annual 2012	Actual Annual 2013	Board Adopted 2014	Amended Budget 2014	Current Year At June 30th	Current Year Projection	Dept Budget Request 2015	\$ Variance To 2014 Budget	% Chge 2014 Budget
511200 Social Worker										
511300 RN										
511300 RN										
511400 LPN										
511400 LPN										
511500 Nursing Assistant										
511500 Nursing Assistant										
511600 Ward Clerks										
511600 Ward Clerks										
511800 Temporary Help										
511815 Part time				725	725				725-	10
511800 Temporary Help				725	725				725-	10
511900 Supervisors Per Di	397			545	545				545-	10
511000 Wages	397			1,270	1,270				1,270-	10
512000 Benefits										
512100 General										
512105 Social Security				55	55				55-	10
512110 Retirement (Emplo				51	51				51-	10
512100 General				106	106				106-	10
512500 Nursing Assistants										
512500 Nursing Assistants										
512800 Temporary Help										
512800 Temporary Help										

Attachment: Non-Departmental Budget Packet (2334 : 2015 Non-Departmental)

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Description	5-Yr Average 2009-2013	Actual Annual 2012	Actual Annual 2013	Board Adopted 2014	Amended Budget 2014	Current Year At June 30th	Current Year Projection	Dept Budget Request 2015	\$ Variance To 2014 Budget	% Chge 2014 Budget
512000 Benefits				106	106				106-	10
510000 Personnel Related Ex	397			1,376	1,376				1,376-	10
530000 Operating Expenses										
531000 Purchased Services										
531100 Professional Servi										
531105 Consulting	38,516	76,191	15,953	5,500	5,500	514	514	317,947	312,447	5,68
531100 Professional Servi	38,516	76,191	15,953	5,500	5,500	514	514	317,947	312,447	5,68
531300 Ancillary Services										
531300 Ancillary Services										
531400 Other Outside Serv										
531400 Other Outside Serv										
531500 H&HS / Client Serv										
531500 H&HS / Client Serv										
531800 Utilities										
531800 Utilities										
531000 Purchased Services	38,516	76,191	15,953	5,500	5,500	514	514	317,947	312,447	5,68
532000 Repair & Maintenanc										
532100 Maintenance Servic										
532145 Structural	38,096	190,482								
532100 Maintenance Servic	38,176	190,482								
532200 Maintenance of Equ										
532230 Vehicle	401		558			30	30			
532200 Maintenance of Equ	401		558			30	30			

Attachment: Non-Departmental Budget Packet (2334 : 2015 Non-Departmental)

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Description	5-Yr Average 2009-2013	Actual Annual 2012	Actual Annual 2013	Board Adopted 2014	Amended Budget 2014	Current Year At June 30th	Current Year Projection	Dept Budget Request 2015	\$ Variance To 2014 Budget	% Chge 2014 Bd
532300 Repair Parts										
532320 Auto Parts	55	82	88	100	100			100		
532300 Repair Parts	55	82	88	100	100			100		
532000 Repair & Maintenan	38,633	190,565	646	100	100	30	30	100		
533000 General Operating										
533100 Advertising and Pr										
533105 Advertising	32		75							
533110 Printing	4,289	10,200								
533100 Advertising and Pr	4,321	10,200	75							
533200 Travel and Meals										
533205 Mileage - Employe	189			1,700	1,700	101			1,700-	10
533245 Seminars and Trai	296	300	300	300	300	328	328		300-	10
533200 Travel and Meals	485	300	300	2,000	2,000	428	328		2,000-	10
533300 Dues										
533305 Membership Dues	43,523	42,864	43,894	44,069	44,069	49,047	49,047	44,159	90	
533300 Dues	43,523	42,864	43,894	44,069	44,069	49,047	49,047	44,159	90	
533350 Tuition Reimbursem										
533350 Tuition Reimbursem										
533450 Fees & Permits										
533470 Filing Fees	156	71	641	75	75				75-	10
533475 Assessment Fees	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000		
533498 Subsidy Fees	66,667	100,000								
533450 Fees & Permits	91,823	125,071	25,641	25,075	25,075	25,000	25,000	25,000	75-	
533500 General Supplies										
533505 General				175	175				175-	100.00-
533500 General Supplies				175	175				175-	100.00-

Attachment: Non-Departmental Budget Packet (2334 : 2015 Non-Departmental)

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Description	5-Yr Average 2009-2013	Actual Annual 2012	Actual Annual 2013	Board Adopted 2014	Amended Budget 2014	Current Year At June 30th	Current Year Projection	Dept Budget Request 2015	\$ Variance To 2014 Budget	% Chge 2014 Budget
533600 Health Care/Medica										
533600 Health Care/Medica										
533700 Office Supplies										
533705 Office	71		9			10	10			
533725 Postage	23			150	150	99			150-	10
533700 Office Supplies	94		9	150	150	109	10		150-	10
533800 Maintenance Suppli										
533825 Fuel - Gasoline	4,456	6,256	4,493	6,414	6,414	1,784	4,000	4,000	2,414-	3
533800 Maintenance Suppli	4,456	6,256	4,493	6,414	6,414	1,784	4,000	4,000	2,414-	3
533870 Books & Periodical										
533870 Books & Periodical										
533900 Other										
533905 Taxes	400		2,002							
533908 Miscellaneous Exp	129	408								
533910 Grants	1,336,135	1,404,065	1,408,205	1,386,383	1,386,383	1,261,182	1,386,383	1,414,862	28,479	
533910.005 City of Shebo								1,000	1,000	
533951 Employee Recognit	5,132	5,302	5,993	5,750	5,750		5,750	5,750		
533955 Contingency Expen				150,000	142,950		142,950	150,000		
533900 Other	1,338,057	1,409,775	1,416,200	1,542,133	1,535,083	1,261,182	1,535,083	1,571,612	29,479	
533000 General Operating	1,482,757	1,594,465	1,490,611	1,620,016	1,612,966	1,337,551	1,613,468	1,644,771	24,755	
533990 State Charitable &	967					2,979	2,979			
534000 Fixed Charges										
534100 Rentals										
534115 Rental of Equipme	35		176							
534100 Rentals	35		176							

Attachment: Non-Departmental Budget Packet (2334 : 2015 Non-Departmental)

R551443

SC0002

County Department Level 7 w/o CP

Sheboygan County

Proposed Budget - Variance Report

For 2015

9/19/2014 14:50

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Description	5-Yr Average 2009-2013	Actual Annual 2012	Actual Annual 2013	Board Adopted 2014	Amended Budget 2014	Current Year At June 30th	Current Year Projection	Dept Budget Request 2015	\$ Variance To 2014 Budget	% Chge 2014 Bd
534200 Insurance										
534200 Insurance										
534000 Fixed Charges	35		176							
535000 Bad Debt Expense										
535000 Bad Debt Expense										
530000 Operating Expenses	1,560,908	1,861,221	1,507,386	1,625,616	1,618,566	1,341,073	1,616,991	1,962,818	337,202	2
550000 Interdepartmental Ch										
551000 Employee Related In										
551100 Benefits - General										
551100 Benefits - General										
551000 Employee Related In										
551900 Insurance Charges										
551915 Auto Insurance										
551916 Auto Collision	170	220	180	160	160	80	160	160		
551917 Auto Mutual	857	930	770	780	780	390	780	730	50-	
551915 Auto Insurance	1,027	1,150	950	940	940	470	940	890	50-	
551930 Deductible Escrow	113	129	104	121	121	60	121	126	5	
551900 Insurance Charges	1,139	1,279	1,054	1,061	1,061	531	1,061	1,016	45-	
552000 Repairs & Maintenan										
552100 Repairs & Maintena										
552120 Vehicle Repair/Ma	52	17	157	500	500	98	500		500-	10
552100 Repairs & Maintena	52	17	157	500	500	98	500		500-	10
552000 Repairs & Maintenan	52	17	157	500	500	98	500		500-	100.00-

Attachment: Non-Departmental Budget Packet (2334 : 2015 Non-Departmental)

R551443

SC0002

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Sheboygan County

Proposed Budget - Variance Report

For 2015

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7.3.a

Description	5-Yr Average 2009-2013	Actual Annual 2012	Actual Annual 2013	Board Adopted 2014	Amended Budget 2014	Current Year At June 30th	Current Year Projection	Dept Budget Request 2015	\$ Variance To 2014 Budget	% Chge 2014 Bd
553000 System Operation Ch										
553100 System Operation C										
553100 System Operation C										
553000 System Operation Ch										
556000 Other Interdepartme										
556100 Other Interdepartm										
556132 Jail Assessment F	215,310	100,000	100,000	102,500	102,500	24,797	102,797		102,500-	10
556100 Other Interdepartm	215,310	100,000	100,000	102,500	102,500	24,797	102,797		102,500-	10
556000 Other Interdepartme	215,310	100,000	100,000	102,500	102,500	24,797	102,797		102,500-	10
550000 Interdepartmental Ch	216,501	101,296	101,211	104,061	104,061	25,426	104,358	1,016	103,045-	9
560000 Capital Outlay										
561000 Land						1,000	1,000			
560000 Capital Outlay						1,000	1,000			
570000 Depreciation										
575000 Machinery & Equip D										
575000 Machinery & Equip D										
570000 Depreciation										
580000 Debt Service										
582000 Interest										
582100 Interest Expenditu	176	218	109	220	220	65			220-	10
582000 Interest	176	218	109	220	220	65			220-	10
580000 Debt Service	176	218	109	220	220	65			220-	10
500000 Expense/Expenditure	1,777,982	1,962,735	1,608,706	1,731,273	1,724,223	1,367,564	1,722,349	1,963,834	232,561	1
600000 Other Financing Sourc										
630000 Operat'g Transfers f										

Attachment: Non-Departmental Budget Packet (2334 : 2015 Non-Departmental)

R551443

SC0002

County Department Level 7 w/o CP

Sheboygan County

Proposed Budget - Variance Report

For 2015

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7.3.a

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Description	5-Yr Average 2009-2013	Actual Annual 2012	Actual Annual 2013	Board Adopted 2014	Amended Budget 2014	Current Year At June 30th	Current Year Projection	Dept Budget Request 2015	\$ Variance To 2014 Budget	% Chge 2014 Bd
632000 Operat'g Trans. fro										
632000 Operat'g Trans. fro	756,180-									
634000 Capital Projects Fu										
634000 Capital Projects Fu										
635000 Enterprise Fund										
635000 Enterprise Fund	585,505-									
636000 Operat'g Transfrom										
636000 Operat'g Transfrom	37,800-									
630000 Operat'g Transfers f	1,379,486-									
600000 Other Financing Sourc	1,379,486-									
700000 Other Financing Uses										
720000 Transfer to Other Fu										
721000 General Fund	127,133	347,218	69,780	81,920	152,920	59,442		168,575	86,655	10
722000 Special Revenue Fun										
722000 Special Revenue Fun	1,441									
723000 Debt Service Fund										
723000 Debt Service Fund										
724000 Capital Projects Fu										
724000 Capital Projects Fu										
725000 Enterprise Fund										
725000 Enterprise Fund	3,800									
726000 Internal Services F										
726500 Highway	27,233		8,500	150	3,600			16,500	16,350	10,90
726000 Internal Services F	30,916		8,500	150	3,600			16,500	16,350	10,90
720000 Transfer to Other Fu	164,103	347,218	78,280	82,070	156,520	59,442		185,075	103,005	125.51

Attachment: Non-Departmental Budget Packet (2334 : 2015 Non-Departmental)

Sheboygan County
Proposed Budget - Variance Report
For 2015

Description	5-Yr Average 2009-2013	Actual Annual 2012	Actual Annual 2013	Board Adopted 2014	Amended Budget 2014	Current Year At June 30th	Current Year Projection	Dept Budget Request 2015	\$ Variance To 2014 Budget	% Chge 2014 Bdg
700000 Other Financing Uses	164,103	347,218	78,280	82,070	156,520	59,442		185,075	103,005	12
800000 Equity										
810000 Retained Earnings										
810000 Retained Earnings										
820000 Fund Balance										
820105 Use of Jail Assessm				17,500	17,500			55,000	37,500	21
820120 Use of Land Recs Fu				104,080	104,080			14,925	89,155-	8
820000 Fund Balance				121,580	121,580			69,925	51,655-	4
800000 Equity				121,580	121,580			69,925	51,655-	4
01074 Non-Departmental	662,760-	99,744	32,502-		67,400	2,018,499	86,582	98,714-	98,714-	

Attachment: Non-Departmental Budget Packet (2334 : 2015 Non-Departmental)

Confidential

2015 Budget Allocation Request to the County of Sheboygan

Submitted by: Sheboygan County Chamber of Commerce

August 25, 2014





621 S. 8th Street
Sheboygan, WI 53081
(920) 457-9491
sheboygan.org

August 25, 2014

Sheboygan County Finance Committee
Sheboygan County
508 New York Avenue
Sheboygan, WI 53081

Greetings:

As you know the Sheboygan County Chamber, its board and its membership consider meaningful collaboration and support in the areas of tourism and economic development to be essential to broad business success and a strong economy. Each year Sheboygan County has stepped up to provide a variety of resources and programs to help fuel and sustain those efforts, and this support continues to be important to the chamber's countywide efforts to build business and promote tourism. We hope you will take a few moments to review the enclosed **Sheboygan County Tourism Economic Highlights** that show the positive results of this major countywide collaboration.

We sincerely appreciate the participation of key county leaders as well as the financial support provided for these important efforts.

Our Sheboygan County Chamber **Business & Visitors Center** provides essential information, a very professional venue for important meetings, and an excellent first look into business in our county. With new opportunities on the horizon as well as our 100th year approaching in 2014, the Sheboygan County Chamber of Commerce and its Board of Directors submit this request for 2014 budget support from Sheboygan County for the following initiatives:

- 1) **Tourism Promotion & County Visitors Center(s):** Funding from Sheboygan County has made it possible for the Chamber to promote the county in a competitive tourism market. Under the agreement with the City of Sheboygan, there is substantial opportunity for collaboration to leverage Sheboygan County as a destination. Based on the success of marketing initiatives over the past four years, we plan to innovate our marketing strategy, expanding our reach in 2015. We have begun to migrate a significant portion of our efforts and investment to the shoulder seasons as our capacity is reached throughout the summers. With the county's support we are also able to continue providing practical assistance to the Tourism Alliance of Sheboygan County (TASC) to ensure that every effort is made to promote the county in a professional manner.

In 2015 we plan to use a portion of the County's support to purchase new signage at the Sheboygan County Chamber building to direct tourists to the facility in all directions. Due to a year-round front office staff addition for the Visitors Center, we are asking for \$22,000 plus

\$2,000 for the added signage. This also includes \$982 for membership dues in the Sheboygan County Chamber. **Total budget support requested for Sheboygan County tourism efforts in 2014 is unchanged at \$24,000.**

\$24,000

- 2) **Business Development:** The Chamber offers expert instruction on the essentials of growing a small business in both the classroom and in specialized networking groups called Deep Dive 1.5. These are offered at no charge to Chamber members thanks to support from organizations like Sheboygan County. Chamber programs, such as the Business-Education Partnership (BEP,) engage seasoned professionals as expert mentors for students, educators and businesses in a variety of productive ways. As the Sheboygan County Economic Development Corporation focuses on recruiting business and industry to the area and working one-on-one with expanding companies, the Chamber's business development initiatives serve to augment this effort by enhancing the resources and assistance available to all businesses. With small businesses expected to show the only net gains of new jobs in the nation, we believe it is more important than ever to direct resources to assist in their success. In 2013, we initiated a CFO and a Non-Profit Executive Roundtable. Thanks the County and other organizations, in 2014 we established four added roundtables for Business Owners (2), Internal Auditors and Sales Executives – our fastest-growing member service. Our Coastal Connections young professionals group continues to grow and has added a career development component to their programming, an excellent step toward attracting and retaining top talent to our area.

To assist with this continued growth, the Chamber respectfully requests \$3,000 to support these critical business services from Sheboygan County. This funding will help defray the cost of overhead, staff support and outreach necessary to expand the Roundtables, and to support the collaboration of business and education and Coastal Connections programs as they continue to grow.

\$3,000

- 3) **Heads of Government Forums:** The Sheboygan County Chamber of Commerce has traditionally hosted gatherings for local heads of government to participate in discussion forums. This program provides an opportunity for information exchange about issues that affect the short term and long term health of the county's communities. The Heads of Government Forums hosted by the Chamber allow community leaders to meet face-to-face in an informal environment conducive for collaboration and problem-solving.

\$1,000

As an information exchange hub for Sheboygan County, the Chamber's Board of Directors and its staff are enthusiastic about collaboration efforts that will create a strong foundation for its current and new programs and initiatives. While the Chamber remains an active partner in county business development, it also looks to local business leaders, innovators and entrepreneurs as resources for program enrichment and advocacy when showcasing the county for economic development and tourism. Funds contributed by Sheboygan County make it possible for the Chamber to implement new progressive and dynamic initiatives that reflect today's best practices while fulfilling market demand in a competitive climate. It also ensures that all businesses, regardless of size, have access to the best advantages.

Thank you for your consideration of the Sheboygan County Chamber of Commerce budget allocation request for the 2015 Sheboygan County budget. If you have any questions or need further information to expedite your decision, please do not hesitate to contact me. The Chamber staff and I will be available as necessary to answer specific questions during your budget planning process.

Best regards,



Betsy Alles, Executive Director
Sheboygan County Chamber of Commerce

C: Mr. Terry Hansen, Finance Director
Ms. Mary Wegmann, Deputy Finance Director

Enc: Budget Allocation History and 2014 Request



621 S. 8th Street
Sheboygan, WI 53081
(920) 457-9491
sheboygan.org

Sheboygan County Budget Allocation History and 2011 Request

Submitted by: Sheboygan County Chamber of Commerce

August 25, 2014

Tourism Promotion and County Visitors Center(s)

Funded Level for 2004	\$20,515.00
Funded Level for 2005	\$19,459.00
Funded Level for 2006	\$40,000.00
Funded Level for 2007	\$20,000.00
Funded Level for 2008	\$20,000.00
Funded Level for 2009	\$20,000.00
Funding Level for 2010	\$20,000.00
Funded Level for 2011	\$20,000.00
Funded Level for 2012	\$20,000.00
Funded Level for 2013	\$21,000.00
Funding Level for 2014	\$24,000.00
Funding Requested for 2015	<u>\$24,000.00</u>

Business Development

Funded Level for 2011	\$3,000.00
Funded Level for 2012	\$3,000.00
Funded Level for 2013	\$3,000.00
Funding Level for 2014	\$3,000.00
Funding Request for 2015	<u>\$3,000.00</u>

Heads of Government Forums

Funded Level for 2011	\$1,000.00
Funded Level for 2012	\$1,000.00
Funded Level for 2013	\$1,000.00
Funding Level for 2014	\$1,000.00
Funding Request for 2015	<u>\$1,000.00</u>

Total Funding Request for 2014	<u>\$ 28,000.00</u>
---------------------------------------	----------------------------

Attachment: Non-Departmental Budget Packet (2334 : 2015 Non-Departmental)

Sheboygan County Tourism Economic Highlights

Numbers are from 2013; 2014 numbers available May of 2015.

- In 2013, 3,391 equivalent full-time jobs in Sheboygan County were supported by tourism activity.
- In 2013, over \$71 million in labor income in Sheboygan County was supported by tourism activity. This is a 3% increase over 2012.
- In 2013, local and state tax coffers earned \$25.12 million in revenue supported by tourism. This is a .84% increase over 2012.
- In 2013, total business sales (direct and indirect) supported by tourism throughout Sheboygan County were more than \$329 million. This is a 4.08% increase over 2012.
- More than \$3.3 billion is spent by tourists annually, traveling the I94/I43 route along Lake Michigan. The Wisconsin counties along this route captured more than 31% of the state's \$10.3 billion in visitor spending, and Sheboygan County is positioned directly in the middle of this route. In 2013, visitors spent more than \$198 million across Sheboygan County. This is 4.01% increase over 2012. Sheboygan County's growth in visitor spending between 2012 and 2013 ranked 3rd among all nine lakeshore counties.



Sheboygan County Historical Society

3110 Erie Avenue, Sheboygan, Wisconsin 53081

7-29-14

-OFFICERS-

President
Mary Novak

Vice-President
Diane Wilcenski

Secretary
Carol Kolzow

Treasurer
Kenneth Ristow

Museum Executive
Director
Travis Gross

-BOARD OF DIRECTORS-

Mary Lou Haen
Margaret Heyn
William Holbrook
Henry Jung
Darla Jean Kraus
Jim Olson
Joel Sandee
Marjorie Stonehouse
Judy Straus
Kris Wheeler

To: Honorable Members of the Sheboygan County Board of Supervisors

From: Sheboygan Country Historical Society Budget Committee

Re: 2015 Museum Operating Grant Request

The County Board's Support of the Sheboygan County Historical Museum continues to maintain an important community resource for the citizens of Sheboygan County. All of the museum buildings are property of Sheboygan County. The artifacts, materials and operation of the museum, are the responsibility of the Sheboygan County Historical Society.

As a facility to support education we continue to work with the county public school districts and parochial and private schools to provide full day student education programs and tours to enhance each student's understanding of our local history. For the 2013/2014 school year 2,798 students participated in the full-day five-hour, "*Native American*," "*Pioneers of Sheboygan County*," "*Trades and Occupations*," and our new program, *The Civil War and Sheboygan County*. This represents nearly 14,000 "hours-of-service".

Other activities in the last year, in addition to serving our "walk-in" visitors, full-day education programs, school age and adult tours, include this record of accomplishments

- Completed a Museum Assessment Program (MAP) with emphasis on Organizational Assessment. This gave us a list of items to accomplish to gain accreditation on a national level.
- Developed and implementing a five-year Institutional Plan.
- Hosted several community service organizations for meetings and tours.
- Work with long term and temporary exhibits.
- Holiday Memories exhibit featuring Prange's animated window displays. Over 4,200 guests visited in four and a half weeks.
- Acquired the Santaland exhibit from Sheboygan's Boston Store. Almost doubling the Society's collection of Prange's animated displays.
- In process of acquiring two collections of The Chordettes artifacts

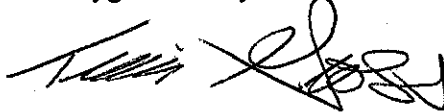
that will make the museum's collection of The Chordettes memorabilia one of the largest in the world.

- Installed seasonal exhibit titled *Life in Service; Sheboygan County and the Military through the Years*.
- Produced six quality publications including five *Time Lines* newsletters and an *Annual Report*
- Continue efforts to build an endowment fund to support projects and needs not covered by the operations budget.
- Create 10 full day events for the "Third Saturday" programs series focused on museum exhibits, important local history themes and the museum's historic buildings. Each program attracts well over 250 visitors. The Schedule for 2014 includes:
 1. *Sheboygan County Local History Films*
 2. *The Business of Photography*
 3. *At the Crossroads; Sheboygan County's Northern Villages*
 4. *75 Years and Going Strong; Sheboygan County Companies*
 5. *Serving those who have Served; Sheboygan County's Veterans Organizations*
 6. *Badges of Courage and Safety; Sheboygan County Policing*
 7. *Hometown Sports Champions*
 8. *Spares and Strikes at the Alleys*
 9. *An Apple a Day; Public Health in Sheboygan County*
 - 10. *Collectors and Their Collections*
- Hosting the *History Hill Music Festival*.

Attached is the 2015 Museum Operating Grant Request. We have also indicated what we anticipate the actual operating costs for 2014 are expected to be.

We appreciate your consideration of this museum operating grant as we continue to improve the museum and the museum programs to serve all the citizens of Sheboygan County.

Respectfully submitted,
Sheboygan County Historical Society



Travis J. Gross
Museum Director

Sheboygan County Historical Society

Updated 7-31-14

Historical Society fiscal year is from November 1 to October 31.

Budget Request for 2015

Description	2014 Budget	2014 YTD, June 30	2014 Est.	2015 Est. Budget
Salaries	125,758	86,157	129,236	132,220
(Includes FICA at 7.65%)				
(Budget is "salaries")				
(2014 estimate is YTD (June) divided by 8 and multiplied by 12 plus deferred compensation)				
Unemployment	0	0	0	0
Health Insurance	0	0	0	0
Dental Insurance	0	0	0	0
Accounting	5,150	4,701.25	5,400.00	5,400
Annual Meeting	100	121.10	121.10	100
Archival Supplies	1,200	198.14	297.21	1,200
Bank Fees – Payroll	600	600.00	600.00	600
Bank Fees – Credit Card	0	118.10	125.00	300
Copy Machine Lease	4,500	3,034.96	4,552.44	4,500
Display	1,200	552.85	829.28	1,200
Education Program	1,300	3,627.29	5,440.94	1,500
Electricity	16,000	9,895.66	14,843.49	16,000
Employee mileage	200	213.40	320.10	200
Equipment and Software	0	763.28	763.28	100
Heating and Cooling	6,500	6,331.11	7,081.11	7,000
Holiday Memories	3,000	4,762.87	7,144.31	3,000
Insurance	8,000	8,792.00	8,792.00	9,000
Institutional Planning	2,200	123.41	185.12	500
Janitorial	1,000	904.82	1,357.23	1,000
Licenses and Permits	500	502.00	502.00	500
Marketing (Publicity)	500	70.00	105.00	1,000
Membership Committee	100	546.00	546.00	500
Misc. Parts and Supplies	500	230.08	345.12	500
Museum Store Expense	2,500	2,002.33	3,003.50	2,500
Newsletter	4,000	771.00	1,156.50	1,000
Office Supplies	4,000	1,380.59	2,070.89	3,000
Postage and Delivery	3,000	1,974.57	2,961.86	3,000
Publication	0	2,207.55	3,311.33	3,000
Raffle Expense – Christmas	400	355.00	355.00	400
Repairs & Maintenance	5,000	3,602.67	5,404.00	5,000
Restoration	300	700.63	1,050.95	300
SCH Research Center	3,500	3,500.00	3,500.00	3,500
Security	700	458.10	687.15	1,000
Staff Development	800	83.54	125.31	800
Telephone	2,800	1,771.37	2,657.06	2,800
Third Saturdays	8,000	4,447.29	6,670.94	7,000
Vending Expense	100	7.79	11.69	50
Water Utility	2,000	1,040.97	1,561.46	2,000
Totals	215,408	156,548.72	222,114.37	221,670

Attachment: Non-Departmental Budget Packet (2334 : 2015 Non-Departmental)

The total budget of expenses that will be submitted to the membership at the Annual Meeting for 2014/2015 is \$221,670.

County resolution guideline is that the Historical Society budget request "not exceed" the change of CPI plus 1% over the previous year's grant. The U.S. Department of Labor, Bureau of Labor Statistics, reports the CPI, base years 1982/1984, for "all urban consumers" in June 2013 to be 233.504 and June 2014 to be 238.343. The CPI change is a plus + 4.84 which is + 2.0%. The 2014 CPI change of + 2.0 % plus 1 % is + 3.0 %. The 2014 grant received was \$81,442. By County resolution guidelines the 2015 grant request would be $\$81,442 \times 103.0\% = \$83,885.26$.

Budget request by resolution for "museum operations" for 2015 would be \$83,885.26.

Within the guidelines established by the Property Committee and County Board, the Museum operations grant request should not exceed \$83,885.26 for 2015.

Given the need for the County and the Museum to contain costs at all levels, plus an increase in programming and on-going efforts with the Institutional Plan, the Historical Society is suggesting the County support the museum operations for 2015 at the same level as the 2014 level of \$81,442.

The museum operations grant request for 2015 is \$81,442.

This amount equates to 37% of the museum's estimated operating budget for fiscal year 2014/2015. This amount constitutes two-thirds of 1% of the total County budget for 2014.

Education Program is over budget due to a substantial one-time purchase. The estimate is inflated due to this cost.

Janitorial is estimated high. Inventory is substantial.

Holiday Memories over budget this year due to the acquisition of the Boston Store Santaland display. Estimation is high, most supplies needed have been purchased at this time.

Museum Store Expense is estimated high. Inventory is ample.

Security budget increased due to plans to upgrade system.

Capital Outlay Requests for Consideration

Paint

\$500

-Small and medium size projects are ongoing as we maintain the museum buildings.



EASTERN SHORES LIBRARY SYSTEM

4632 South Taylor Drive

Sheboygan, Wisconsin 53081

(920)208-4900

Amy Birtell,
Director

July 29, 2014

Mr. Adam Payne, Administrator
Sheboygan County Administration Building
508 New York Ave
Sheboygan, WI 53081

Dear Adam:

The Eastern Shores Library System as the administrator of the County Library Services Plan, submits for your consideration the appropriation request for 2015. This request is based on the County Library Services Plan 2011 - 2015. The request for 2015 is \$1,206,420 which is 2.4% more than the 2014 request.

This request was also sent electronically to the Finance Director.

The Library System Board also requests that Ozaukee County and Sheboygan County agree to continue the \$25,000 Bookmobile Vehicle Reserve appropriation through 2020. Sheboygan County would pay its share of \$25,000 based on its 3-year average of the non-librariated resident use of the bookmobile. For 2015 that share is \$17,000. This assurance of continuing the appropriation would allow the Library System to send out the new vehicle specifications to bid at the end of 2014 and receive the vehicle in late 2015. The Library System would use the State Trust Fund loan program or similar financing to acquire the vehicle and pay off the loan with the appropriations from the Counties.

If you have questions about this request, please contact me at 920-208-4900 x312.

Sincerely,

Amy Birtell, Director

Enclosures

Attachment: Non-Departmental Budget Packet (2334 : 2015 Non-Departmental)

**EASTERN SHORES LIBRARY SYSTEM
REQUEST FOR 2014 APPROPRIATION FROM SHEBOYGAN COUNTY
July 29, 2014**

SUMMARY

The Eastern Shores Library System requests an appropriation of \$1,206,420 for the library service provided to the 36,641 people in Sheboygan County who have no local public library (non-librariated residents). This library service is provided by the municipal public libraries located in Sheboygan, Ozaukee Counties, and adjacent counties.

In presenting this request, we note that not all the library service by non-librariated residents is represented in the number of loans recorded for the reimbursement request. The loans of electronic books and electronic audio-books are not included in the circulation information in the libraries' annual reports, nor is this use included in the nonresident circulation in the annual reports. In 2013, the non-librariated residents of Sheboygan County borrowed 14,671 electronic books and electronic audio books - about 16% of the total loans of electronic items..

The appropriation is based on the Sheboygan County Library Services Plan 2011 - 2015, approved by the Sheboygan County Board in July 2010 and the agreement between Sheboygan County and the Library System which requires annual appropriations by the County through a county library tax.. This plan made recommendations on reimbursing libraries for serving non-librariated residents and bookmobile service. This appropriation provides an 93% reimbursement level for the libraries as required in the fourth year of the plan.

The appropriation includes \$1,021,727 for the Reimbursement of Member Libraries for library service to the non-librariated residents, \$22,830 to reimburse Adjacent County libraries, \$144,863 for bookmobile service, and \$17,000 for a Bookmobile vehicle reserve. (Table 1).

In the middle of August, the Department of Revenue prepares an annual report on the equalized value of the property in the County. This report is used for the apportionment of the county levy. Based on this report, the equalized value of the municipalities subject to the county library tax changed by x.x%. The 2015 County Library Service appropriation requires a county library tax rate of \$0.xxx per \$1000 of equalized value. The county library tax rate for the 2014 appropriation was \$0.344 per \$1000 of equalized value. The county library service appropriation is not subject to any state imposed levy limits.

The appropriation includes:

- reimbursement of member libraries and adjacent county public libraries for the library services they provide to the 36,641 residents of Sheboygan County without a public library.
- bookmobile service to stops in rural Sheboygan County located in municipalities without public libraries.
- an appropriation for a bookmobile reserve fund.

TABLE 1 SUMMARY: 2015 APPROPRIATIONS - SHEBOYGAN COUNTY

Activities	2014 Appropriation	2015 Appropriation	% Change
Member Library Reimbursement	\$994,870	\$1,021,727	2.7%
Adjacent County Library Reimbursement	\$24,361	\$22,830	-6.3%
Bookmobile Service	<u>\$140,960</u>	<u>\$144,863</u>	2.8%
Subtotal	\$1,160,191	\$1,189,420	2.5%
Bookmobile Vehicle Reserve Fund - Capital	<u>\$16,750</u>	<u>\$17,000</u>	<u>1.5%</u>
Total	\$1,176,941	\$1,206,420	2.5%

USE OF COUNTY LIBRARY SERVICE AT PUBLIC LIBRARIES

Through its agreement with Sheboygan County, ESLS enters into agreements with its member libraries to provide library service to 36,641 residents of the County. These residents live in townships and villages which do not support a local public library (Table 2). They checked out 326,500 books during 2012. At seven of the eight Sheboygan County libraries, residents without a public library are responsible for more than 17% of a library's circulation (Table 3).

TABLE 2 USE BY RESIDENTS OF MUNICIPALITIES WITHOUT LIBRARIES

MUNICIPALITY	2013 Circulation
Cascade	4,688
Glenbeulah	2,711
Howards Grove	33,283
Waldo	4,237
T. Greenbush	10,179
T. Herman	10,539
T. Holland	29,677
T. Lima	32,815
T. Lyndon	9,618
T. Mitchell	8,976
T. Mosel	6,225
T. Plymouth	30,042
T. Rhine	17,439
T. Russell	1,424
T. Sheboygan	70,047
T. Sheboygan Falls	22,942
T. Wilson	31,658
Total	326,500

TABLE 3 PERCENTAGE OF USE AT LIBRARIES

Library	<u>Use by Residents w/o Libraries</u>		Circulation	% of Total
	Total Circulation			
Cedar Grove Public Library	50,867		10,425	20.5%
Elkhart Lake Public Library	32,931		17,368	52.7%
Kohler Public Library	58,448		12,292	21.0%
Oostburg Public Library	61,984		22,595	36.5%
Plymouth Public Library	111,374		42,764	38.4%
Lakeview Community Library, Random Lake	52,485		3,238	6.2%
Mead Public Library, Sheboygan	711,743		124,606	17.5%
Sheboygan Falls Memorial Library	130,998		43,170	33.0%
Cedarburg Public Library	189,863		95	0.1%
U.S.S. Liberty Memorial Public Library, Grafton	215,767		301	0.1%
F.L. Weyenberg Library of Mequon - Thiensville	305,838		162	0.1%
W.J. Niederkorn Library, Port Washington	250,461		2,282	0.9%
Oscar Grady Library, Saukville	81,130		88	0.1%
ESLS Bookmobile	75,490		45,560	60%

REIMBURSEMENT OF MEMBER LIBRARIES

The Library System has an agreement with Sheboygan County to administer the County's county library service plan. This plan reimburses public libraries in the library system which provide library service to residents of the county who have no library within their municipality (non-librariated residents). The Library System has agreements with these existing independent municipal public libraries in Ozaukee and Sheboygan Counties to serve the non-librariated county residents. The Library System, through annual payments, passes on the funds from Sheboygan County to the public libraries which provide the library service.

According to the new County Library Service Plan, it states that in the first year of the Plan, the County payment is calculated by determining each library's cost of serving non-librariated residents and multiplying the result by 93% or 85%. The calculation is based on a statutory formula from 1997 Wisconsin Act 150, which calculates the cost of library service to non-librariated residents at the municipal public libraries, based upon a library's operating costs and its loans to non-librariated residents.

The 2015 County payment is based on the 2011 - 2015 County Library Services Plan approved by the County Board in July 2010. Based on the Plan, the libraries in Sheboygan County will be reimbursed at the 93% level; the libraries in Ozaukee County will be reimbursed at the 85% level.

The information about the libraries comes from the Wisconsin Department of Public Instruction's Public Library Annual Report and from the information supplied by the libraries to the Library System each month.

The Library System will distribute the 2015 appropriation directly to the libraries as listed. The distribution is based on calculating for each library the cost of serving non-librariated residents and then multiplying each library's results by 93% or 85% (Table 4). The libraries will use these funds for salaries, benefits, books, magazines, electronic materials, technology, office supplies and equipment. The libraries will open their doors to all system residents and provide them with library service and library programs.

TABLE 4 REIMBURSEMENT OF LIBRARIES FOR SERVING SHEBOYGAN COUNTY RESIDENTS WITHOUT PUBLIC LIBRARIES

LIBRARY	2013 Total Loans by Library	2013 Operation Expenses	Unit Cost	2013 Total Loans to Non-librariad County Residents	Cost of Service to non-librariad residents	2015 Reimbursemen at 93% or 85% of Service Cost
Cedar Grove Public Library	50,867	\$181,915	\$3.58	10,425	\$37,283	\$34,671
Elkhart Lake Public Library	32,931	\$141,008	\$4.28	17,368	\$74,368	\$69,161
Kohler Public Library	58,448	\$199,660	\$3.42	12,292	\$41,990	\$39,051
Oostburg Public Library	61,984	\$124,431	\$2.01	22,595	\$45,359	\$42,181
Plymouth Public Library	111,374	\$492,276	\$4.42	42,764	\$189,018	\$175,781
Lakeview Community Library, Random Lake	52,485	\$189,408	\$3.61	3,238	\$11,685	\$10,861
Mead Public Library, Sheboygan	711,743	\$3,309,781	\$4.65	124,606	\$579,449	\$538,881
Sheboygan Falls Memorial Library	130,998	\$340,808	\$2.60	43,170	\$112,312	\$104,451
Cedarburg Public Library	189,863	\$685,084	\$3.61	95	\$343	\$291
U.S.S. Liberty Memorial Public Library, Grafton	215,767	\$647,416	\$3.00	301	\$903	\$761
F.L. Weyenberg Library of Mequon - Thiensville	305,838	\$1,125,608	\$3.68	162	\$596	\$501
W.J. Niederkorn Library, Port Washington	250,461	\$623,369	\$2.49	2,282	\$5,680	\$4,821
Oscar Grady Library, Saukville	81,130	\$292,473	\$3.61	88	\$317	\$271
Total				279,386	\$1,099,303	\$1,021,721

Attachment: Non-Departmental Budget Packet (2334 : 2015 Non-Departmental)

ADJACENT COUNTY LIBRARY SERVICE

In 2005, Wisconsin Act 420 included a provision that requires a county that does not maintain a consolidated public library and that has non-librarians must pay an amount equal to at least 70% of the cost of library use by these county non-librarians to each public library in an adjacent county, other than a county with a population of at least 500,000. In 2014, Sheboygan County paid \$25,929 through the Library System to public libraries in the adjacent counties - Calumet, Fond du lac, Manitowoc, and Washington - for use by Sheboygan County's non-librarians. The amount for 2015 is less because there was less use by Sheboygan County's non-librarians at libraries in Calumet, Fond du lac, and Manitowoc Counties.

The Library System receives the requests on behalf of the adjacent county libraries and compiles them in the request for Sheboygan County's appropriation for County Library Service. The Library System will receive this appropriation from Sheboygan County and make the disbursements on behalf of the County.

Adjacent County	Loans at Adjacent County Libraries	Cost of Service	2015 Reimbursement at 70% of Cost
Calumet County	2,486	\$8,844	\$6,191
Fond du lac County	2,933	\$8,257	\$5,780
Manitowoc County	4,505	\$13,913	\$9,740
Washington County	<u>628</u>	<u>\$1,600</u>	<u>\$1,120</u>
Total	10,552	\$32,614	\$22,832

BOOKMOBILE SERVICE

The Library System requests funds from each county for the bookmobile service program as stated in the County Library Services Plan. In Sheboygan County, the Library System based its request on the 2011-2015 County Library Services Plan. (Table 5). The Library System established a 2015 budget for bookmobile service at 1.8% more than the 2014 budget. The increase in EasiCat requests and preparation of collections for the health care center, day-cares, preschools, schools, and assisted living centers, and individual patrons is a significant part of the work that the staff does each week.

As proposed by the System, the counties are requested to provide \$213,034 for this service. Both County Plans require that each county's share in the cost of the bookmobile service is based on the average of the previous three years' non-librared use of bookmobile service. The Library System uses the circulation statistics from 2013, 2012 and 2011 in calculating each county's average use and expresses it as a percentage. Based upon the average use, Sheboygan County's share is 68%.

Year	Ozaukee	Sheboygan
2013	20,266	45,560
2012	22,641	46,271
2011	22,887	46,780
Total	65,794	138,611
3 Year Average	21,931	46,204
Percent	32%	68%

The bookmobile provides library service in the municipalities which do not operate public libraries. The every other week schedule includes stops in Town of Wilson, Haven, Rocky Knoll Health Center, St. George Catholic Church at Six Corners, Hingham, Waldo, Town of Mitchell Town Hall, Cascade (two places), St. Paul's Lutheran School near Howards Grove, Learning Tree Academy in Town of Herman, Johnsonville, Glenbeulah, Howards Grove (four places), Head Start in Town of Sheboygan Falls, and at Mapledale Village and Lincoln Erdman School in the Town of Sheboygan. In the summer it also stops in Ada, Franklin, Gibbsville, and Greenbush.

The Bookmobile service has a variety of formats for customers of the bookmobile service: educational videos, magazines and books-on-tape for adults and children. It continues its purpose of serving residents of all ages and abilities in the Library System at locations where people are likely to gather, providing popular materials in various formats for recreation, information and education needs.

TABLE 5 Bookmobile Service

Sources of Revenue	2014 Budget	2015 Budget	Change
Ozaukee	\$69,428	\$68,171	-1.8%
Sheboygan	\$140,960	\$144,863	2.8%
Other	\$2,128	\$3,400	59.8%
Total	\$212,516	\$216,434	1.8%

REPLACEMENT OF BOOKMOBILE VEHICLE - CAPITAL

The 2011-2015 County Library Service Plan establishes a 5 year program to replace the Bookmobile Service vehicle. The Plan establishes an annual appropriation of \$25,000 with each County contributing its annual share based upon the percentage determined for the county's share of the operation of the service. For 2015, Sheboygan County's share is 67%.

Annual Appropriation for Bookmobile Vehicle	\$25,000
Ozaukee County's Share = 32%	\$ 8,000
Sheboygan County's Share = 68%	\$17,000

2011 - 2015 COUNTY LIBRARY SERVICES PLAN

1. Allocating System Board membership among member counties.

a. Each County (Ozaukee and Sheboygan) shall appoint members to the Library System Board. There shall be 15 members on the Library System Board. One of the members shall be a board member of the designated resource library. The membership of the System Board shall be allocated among the System's member counties in the same proportion as the county's population is to the total population of all the member counties. This proportion shall be calculated after completion of the decennial census and become effective in the first year following the release of the census. This proportion shall be in force until the release of the succeeding decennial census. Each County may appoint a county board member to the Library System Board. The County's remaining appointments shall be representatives of public library boards and members at large from non-librariated municipalities and participating librariated municipalities.

The 2010 Census reports that there are 115,507 residents of Sheboygan County and 86,306 residents of Ozaukee County resulting in a total System population of 201,813. Sheboygan County has 57% of the total population and its board member allocation is 8.6 members (rounded to 9). Ozaukee County has 43% of the total and its board member allocation is 6.4 members (rounded to 6).

2. Provide library services to non-librariated county residents from public libraries.

- a. Non-librariated residents may use any public library in the Library System for any library service offered onsite by that library.
- b. Non-librariated residents may use any public library in the Library System for any library service offered offsite by that library except for that library's service to the homebound.
- c. Non-librariated residents may use any public library in the Library System for any library program offered by that library except for the group programming preference authorized in Wisconsin Stat. 43.15 (4) (c) 4.
- d. The goal for reimbursement of public libraries in Sheboygan County for serving non-librariated residents is 100% of the library's cost for serving non-librariated residents as determined by the formula in Wisconsin Stat. 43.12. As a means to achieve that goal, the County shall reimburse Sheboygan County public libraries at 90% of this cost in 2011 and 2012; in 2013, the reimbursement level shall be 91%; in 2014, the reimbursement level shall be 92%; and in 2015, the reimbursement level shall be 93% for library service to Sheboygan County non-librariated residents.
- e. The reimbursement of the Ozaukee County's public libraries for serving Sheboygan County non-librariated residents shall be at the same level as Ozaukee County reimburses its libraries for library service to Ozaukee County non-librariated residents.

The Library System has agreements with its member libraries to serve non-librariated residents. Circulation reports from libraries show that 52% of non-librariated residents are registered borrowers and use public library services. The reimbursement level for 2015 based on the Plan is 93% or 85%.

3. Provide library services directly to non-librariated county residents.

- a. Both Counties (Ozaukee and Sheboygan) shall provide non-librariated residents of the Counties with a bookmobile library service, operated under a contract by Eastern Shores Library System.
- b. The Bookmobile shall stop in municipalities of the Counties that do not operate a public library and at locations where people are likely to gather.
- c. The Bookmobile shall service residents of all ages and abilities in the Counties.
- d. The Bookmobile shall provide these residents with popular materials in various formats for recreation, information and education needs.

- e. The purpose of the Bookmobile is to promote and encourage future library use among its customers, to provide reading readiness materials for children, and to cooperate with other libraries by referring people with specific library needs.
- f. Ozaukee County and Sheboygan County shall annually appropriate their respective shares of the budget for the bookmobile service. Averaging its use over the three prior years, and then dividing each county's average use of the bookmobile service by the total average use by both counties, which produces a ratio for each county, determine each county's share. Each county's ratio is multiplied by the budget for bookmobile service (such budget is approved by the Eastern Shores Library System Board) and that result is requested from the respective county.
- g. In order to add a new stop in an individual county, the Library System may request \$7,500 from the respective county to provide the additional time and resources for the stop. In subsequent years, the cost of this stop will become part of the funding process referenced in #f above.
- h. The counties shall contribute \$25,000 annually to a bookmobile replacement reserve fund. Each county's share shall be based on the ratios determined in #f above. .

The Library System provides a bookmobile service to 20 places in Sheboygan County. In 2012, its overall use was 75,490 items checked out to residents of the Library System. More than half of users are children. Bookmobile users made 13,490 visits to the bookmobile. About 60% of its use comes from the Village of Howards Grove, and the Towns of Plymouth, Sheboygan, and Wilson. Sheboygan County residents checked out 53,073 books - 70% of the total. There are no new stops planned for 2015.

4. Contract with Library System to administer County Library Services Plan

- a. Sheboygan County shall enter into an agreement with Eastern Shores Library System to administer its County Library Service Plan.
- b. These agreements shall specify the duties of the Library System and the respective County in carrying out this Plan.

Sheboygan County and Eastern Shores Library System will enter into a 5-year agreement to administer the County's Library Services Plan. The Library System entered into agreements with member libraries to carry out some services of this plan.

5. Review and revision of County Library Services Plan within five (5) years.

- a. Before the end of 2013, a joint county library planning committee shall be established by each County Board (Ozaukee and Sheboygan) according to Wisconsin Stat. 43.11 to review and revise this county plan.
- b. This committee should include sufficient members to represent the following demographic factors: librated residents, non-librated residents, urban, and rural residents. The committee should be representative of different geographic areas of the counties.
- c. Each County will appropriate sufficient funds in the 2014 budget to cover the expenses of the committee's work and to conduct surveys of libraries and system residents to gather input on library services.
- d. A report to each County Board shall be made of this committee's findings and recommendations by December 2014.

A Joint County Library Planning Committee was appointed and is meeting in 2014 to prepare a new Five Year County Library Service Plan.

BAY-LAKE

REGIONAL PLANNING COMMISSION

Brown • Door • Florence • Kewaunee • Manitowoc • Marinette • Oconto • Sheboygan

September 12, 2014

Terry Hanson
County Finance Director
Sheboygan County
508 New York Avenue
Sheboygan, WI 53081

RE: 2015 Membership Levy

Dear Mr. Hanson:

Since our letter dated July 21, 2014 notifying you of the Commission's approved 2015 Levy Rate, the final 2014 Equalized Values for counties and communities were released by the Wisconsin Department of Revenue. Your municipality's 2014 Equalized Value (reduced by TID Value Increment) multiplied by the approved Levy Rate of .00053 percent results in a Levy Amount for next year for Sheboygan County is \$44,159.00.

As a member of the Bay-Lake Regional Planning Commission, your municipality is eligible to receive cost-effective professional planning and GIS services offered by the Commission. Over the past few years, Commission staff have worked with local staff to successfully complete a wide range of projects, including farmland preservation plans, outdoor recreation plans, hazard mitigation plans, zoning ordinances, and sewer service area amendments to name a few. As the Commission prepares its *2015-2016 Work Program and 2015 Budget*, we would like to discuss any projects your municipality is considering in the near term. It is important that the Commission maintains a current work program to help ensure it has the necessary resources in place for each proposed project.

If you have any question regarding the Levy Rate and Levy Amount or the services available through the Commission, please feel free to contact the Commission's Executive Director, Richard Heath at 920-448-2820, or rheath@baylakerpc.org.

Sincerely,



Donald Markwardt
Commission Chairperson

DM:rm

cc- E. Procek
M. Hotz
D. Muench




SHEBOYGAN COUNTY

Terry Hanson
Finance & IT Director

Mary Wegmann
Deputy Finance Director

To: Finance Committee
 Adam Payne, County Administrator

From: Terry Hanson, Finance & IT Director 

Date: September 19, 2014

Attached is the Liability Insurance and Phones budget for 2015. Insurance premiums and phone costs are estimated and allocated to the individual County departments at the beginning of the budget process. The process ensures this budget is balanced to the other departments.

Overall, the budget remains relatively unchanged with a small 1.77% decrease.

- Property Insurance has increased which reflects the continued increase in overall premiums as well as an increase in value of County owned buildings.
- Liability Insurance decreased as a result of decreasing overall operating expenses.
- Malpractice insurance decreased.

The County continues to maintain adequate reserves in the self-funded insurance accounts sufficient to cover potential claims.

Thank you for your support.

Attachment: 410 - Lib Ins Phones (2339 : 2015 Insurance/Phone)

Sheboygan County

Proposed Budget - Variance Report

For 2015

Description	5-Yr Average 2009-2013	Actual Annual 2012	Actual Annual 2013	Board Adopted 2014	Amended Budget 2014	Current Year At June 30th	Current Year Projection	Dept Budget Request 2015	\$ Variance To 2014 Budget	% Chge To 2014 Bdg
00410 Property/Liability Ins										
400000 Revenues										
410000 Taxes										
411000 Property Tax Levy										
411000 Property Tax Levy										
410000 Taxes										
460000 Interest and Other R										
466000 Other Miscellaneous										
466115 Telephone	4,766-	4,582-	4,319-	7,000-	7,000-	2,204-	7,000-	7,000-		
466125 Miscellaneous Reim	818-		4,091-							
466155 Comm. - Telephone						97-				
466000 Other Miscellaneous	5,584-	4,582-	8,410-	7,000-	7,000-	2,300-	7,000-	7,000-		
460000 Interest and Other R	5,584-	4,582-	8,410-	7,000-	7,000-	2,300-	7,000-	7,000-		
470000 Interdepartmental Re										
471000 Insurance & Employe										
471400 General Liability										
471405 Airport Liability	8,020-	7,403-	8,200-	7,400-	7,400-	3,700-	7,400-	7,400-		
471415 General Public Li	175,612-	166,337-	168,931-	171,000-	171,000-	85,500-	171,000-	162,000-	9,000	5.26-
471400 General Liability	183,633-	173,740-	177,131-	178,400-	178,400-	89,200-	178,400-	169,400-	9,000	5.04-
471450 Boiler Insurance	21,800-	21,000-	21,000-	21,000-	21,000-	10,500-	21,000-	21,000-		
471500 Auto Insurance										
471505 Auto - Collision	35,000-	40,000-	40,000-	35,000-	35,000-	17,500-	35,000-	35,000-		
471510 Auto - Mutual Ins	175,804-	165,000-	170,000-	172,000-	172,000-	86,000-	172,000-	161,000-	11,000	6.40-
71500 Auto Insurance	210,804-	205,000-	210,000-	207,000-	207,000-	103,500-	207,000-	196,000-	11,000	5.31-
71550 Property Insurance	70,646-	69,000-	70,000-	76,000-	76,000-	38,000-	76,000-	84,000-	8,000-	10.53-
71600 Malpractice Insura	28,897-	30,141-	29,530-	30,000-	30,000-	15,000-	30,000-	25,000-	5,000	16.67-
71000 Insurance & Employee	515,700-	498,880-	507,661-	512,400-	512,400-	257,200-	512,400-	495,400-	17,000	3.32-

Description	5-Yr Average 2009-2013	Actual Annual 2012	Actual Annual 2013	Board Adopted 2014	Amended Budget 2014	Current Year At June 30th	Current Year Projection	Dept Budget Request 2015	\$ Variance To 2014 Budget	% Chge To 2014 Bdgt
473000 System Operation Re										
473100 Telephone	94,597-	96,400-	90,781-	93,289-	93,289-	46,644-	93,289-	95,123-	1,834-	1.97
473200 Telephone - Long D	14,538-	12,036-	22,929-	13,000-	13,000-	8,340-	13,171-	14,002-	1,002-	7.71
473300 Office Equipment	341-	527-								
473000 System Operation Re	109,476-	108,963-	113,710-	106,289-	106,289-	54,985-	106,460-	109,125-	2,836-	2.67
476000 Other Interdepartme										
476150 Bonding	2,686-	2,396-	2,404-	2,400-	2,400-	1,200-	2,400-	2,400-		
476200 Deductible Escrow	50,000-	50,000-	50,000-	58,000-	58,000-	29,000-	58,000-	60,000-	2,000-	3.45
476000 Other Interdepartme	52,686-	52,396-	52,404-	60,400-	60,400-	30,200-	60,400-	62,400-	2,000-	3.31
470000 Interdepartmental Re	677,942-	660,240-	673,775-	679,089-	679,089-	341,385-	679,260-	666,925-	12,164	1.79-
400000 Revenues	683,526-	664,821-	682,185-	686,089-	686,089-	343,686-	686,260-	673,925-	12,164	1.77-
500000 Expense/Expenditure										
530000 Operating Expenses										
531000 Purchased Services										
531100 Professional Servi										
531100 Professional Servi	299									
531800 Utilities										
531830 Telephone	91,057	92,530	86,604	90,989	90,989	44,376	90,989	92,823	1,834	2.02
531835 Telephone - Long-	14,537	12,033	22,929	13,000	13,000	8,340	13,000	14,002	1,002	7.71
531800 Utilities	105,594	104,563	109,533	103,989	103,989	52,716	103,989	106,825	2,836	2.73
531000 Purchased Services	105,892	104,563	109,533	103,989	103,989	52,716	103,989	106,825	2,836	2.73
532000 Repair & Maintenan										
532200 Maintenance of Equ										
532220 Equipment	7,639	8,029	8,407	8,300	8,300	3,751	8,300	8,300		
532200 Maintenance of Equ	7,639	8,029	8,407	8,300	8,300	3,751	8,300	8,300		

Description	5-Yr Average 2009-2013	Actual Annual 2012	Actual Annual 2013	Board Adopted 2014	Amended Budget 2014	Current Year At June 30th	Current Year Projection	Dept Budget Request 2015	\$ Variance To 2014 Budget	% Chge To 2014 Bdgt
532000 Repair & Maintenan	7,639	8,029	8,407	8,300	8,300	3,751	8,300	8,300		
533000 General Operating										
533100 Advertising and Pr										
533100 Advertising and Pr										
533700 Office Supplies										
533705 Office	640	893	20	1,000	1,000		1,000	1,000		
533700 Office Supplies	640	893	20	1,000	1,000		1,000	1,000		
533870 Books & Periodical										
533870 Books & Periodical										
533000 General Operating	640	893	20	1,000	1,000		1,000	1,000		
534000 Fixed Charges										
534200 Insurance										
534205 General Liability	175,612	166,337	168,931	171,000	171,000	85,500	171,000	162,000	9,000-	5.26-
534210 Deductible Escrow	50,000	50,000	50,000	58,000	58,000	29,000	58,000	60,000	2,000	3.45
534215 Airport Liability	8,020	7,403	8,200	7,400	7,400	3,700	7,400	7,400		
534220 Boiler Insurance	21,800	21,000	21,000	21,000	21,000	10,500	21,000	21,000		
534225 Auto - Mutual Ins	175,804	165,000	170,000	172,000	172,000	86,000	172,000	161,000	11,000-	6.40-
534230 Auto - Collision	35,000	40,000	40,000	35,000	35,000	17,500	35,000	35,000		
534235 Property Insuranc	29,584	31,000	32,000	38,000	38,000	19,000	38,000	42,000	4,000	10.53
534237 Property Deductib	41,062	38,000	38,000	38,000	38,000	19,000	38,000	42,000	4,000	10.53
534245 Bonding Insurance	2,685	2,396	2,396	2,400	2,400	1,200	2,400	2,400		
534250 Malpractice Insur	28,897	30,141	29,530	30,000	30,000	15,000	30,000	25,000	5,000-	16.67-
534200 Insurance	568,464	551,277	560,057	572,800	572,800	286,401	572,800	557,800	15,000-	2.62-
534000 Fixed Charges	568,464	551,277	560,057	572,800	572,800	286,401	572,800	557,800	15,000-	
534000 General Operating	682,626	664,369	678,817	686,880	686,880	343,868	686,880	672,825	14,055	

R551443

SC0002

County Department Level 7 w/o CP

Sheboygan County

Proposed Budget - Variance Report

For 2015

9/19/2014 14:57:39

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Description	5-Yr Average 2009-2013	Actual Annual 2012	Actual Annual 2013	Board Adopted 2014	Amended Budget 2014	Current Year At June 30th	Current Year Projection	Dept Budget Request 2015	\$ Variance To 2014 Budget	% Chge To 2014 Bdgt
550000 Interdepartmental Ch										
551000 Employee Related In										
551000 Employee Related In										
551900 Insurance Charges										
551900 Insurance Charges										
550000 Interdepartmental Ch										
560000 Capital Outlay										
563000 Building										
563000 Building										
564000 Building Improvemen										
564000 Building Improvemen										
564500 Other Improvements										
564500 Other Improvements										
565000 Machinery & Equipme										
565000 Machinery & Equipme										
566000 Office Furniture &										
566000 Office Furniture &										
566100 Communications Equi										
566100 Communications Equi										
566200 Computer Equipment										
566200 Computer Equipment										
567000										

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County Department Level 7 w/o CP

Sheboygan County

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Description	5-Yr Average 2009-2013	Actual Annual 2012	Actual Annual 2013	Board Adopted 2014	Amended Budget 2014	Current Year At June 30th	Current Year Projection	Dept Budget Request 2015	\$ Variance To 2014 Budget	% Chge To 2014 Bdgt
567000 Vehicles										
560000 Capital Outlay										
570000 Depreciation										
575000 Machinery & Equip D										
575000 Machinery & Equip D										
570000 Depreciation										
500000 Expense/Expenditure	682,636	664,762	678,017	686,089	686,089	342,868	686,089	673,925	12,164-	1.77-
600000 Other Financing Sourc										
630000 Opt'g Transfers from										
632000 Special Revenue Fun										
632000 Special Revenue Fun										
630000 Opt'g Transfers from										
600000 Other Financing Sourc										
700000 Other Financing Uses										
700000 Other Financing Uses										
00410 Property/Liability Ins	890-	59-	4,168-			818-	171-			



SHEBOYGAN COUNTY

Terry Hanson
Finance & IT Director

Mary Wegmann
Deputy Finance Director

To: Finance Committee
Adam Payne, County Administrator

From: Terry Hanson, Finance & IT Director *TH*

Date: September 19, 2014

Re: Debt Service Budget

Attached is the 2015 proposed Debt Service budget for your consideration.

Due to recent issuances and the variation from the borrowing every two years, the debt service for 2015 is slightly higher than anticipated. This increase is only for 2015, as the debt service payments drop again in 2016.

- Levy funding increased \$166,054 or 2.7% over 2014.
- Overall expenditures (principal and interest expenses) increased by \$287,153 or 4.25%.
- Debt service fund balance utilized is \$129,139.

As always your support is greatly appreciated.

Attachment: 700 - Debt Service (2337 : 2015 Debt Service)

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For 2015

Description	5-Yr Average 2009-2013	Actual Annual 2012	Actual Annual 2013	Board Adopted 2014	Amended Budget 2014	Current Year At June 30th	Current Year Projection	Dept Budget Request 2015	\$ Variance To 2014 Budget	% Chge To 2014 Bdgt
700 Debt Service Fund										
400000 Revenues										
410000 Taxes										
411000 Property Tax Levy										
411100 Property Tax - Rea	5,739,978-	5,681,302-	5,634,832-	6,141,284-	6,141,284-	3,070,642-	6,141,284-	6,307,338-	166,054-	2.70
411000 Property Tax Levy	5,739,978-	5,681,302-	5,634,832-	6,141,284-	6,141,284-	3,070,642-	6,141,284-	6,307,338-	166,054-	2.70
410000 Taxes	5,739,978-	5,681,302-	5,634,832-	6,141,284-	6,141,284-	3,070,642-	6,141,284-	6,307,338-	166,054-	2.70
460000 Interest and Other R										
461200 Prem on Issuance-GO	76,274-		245,928-			918,357-	979,694-			
461210 Interest Rebate	76,128-	131,813-	57,851-	102,360-	102,360-	54,778-	104,042-	92,063-	10,297	10.06-
460000 Interest and Other R	152,402-	131,813-	303,779-	102,360-	102,360-	973,136-	1,083,736-	92,063-	10,297	10.06-
470000 Interdepartmental Re										
471000 Insurance & Empl Re										
471650 Pension Retirement	532,902-	514,881-	512,382-	516,013-	516,013-	257,638-	516,013-	518,270-	2,257-	.44
471000 Insurance & Empl Re	532,902-	514,881-	512,382-	516,013-	516,013-	257,638-	516,013-	518,270-	2,257-	.44
470000 Interdepartmental Re	532,902-	514,881-	512,382-	516,013-	516,013-	257,638-	516,013-	518,270-	2,257-	.44
400000 Revenues	6,425,281-	6,327,996-	6,450,993-	6,759,657-	6,759,657-	4,301,415-	7,741,033-	6,917,671-	158,014-	2.34
500000 Expense/Expenditure										
530000 Operating Expenses										
531000 Purchased Services										
531100 Professional Servi										
531100 Professional Servi										
531000 Purchased Services										
533000 General Operating										
533100 Advertising and Pr										

Attachment: 700 - Debt Service (2337 : 2015 Debt Service)

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Fund Level 7 w/o CP

For 2015

Description	5-Yr Average 2009-2013	Actual Annual 2012	Actual Annual 2013	Board Adopted 2014	Amended Budget 2014	Current Year At June 30th	Current Year Projection	Dept Budget Request 2015	\$ Variance To 2014 Budget	% Chge To 2014 Bdgt
533100 Advertising and Pr										
533000 General Operating										
530000 Operating Expenses										
580000 Debt Service										
581000 Principal	5,440,000	5,425,000	5,630,000	5,690,000	5,690,000	5,615,000	6,020,000	6,045,000	355,000	6.24
582000 Interest										
582100 Interest Expenditu	1,007,241	904,219	833,195	1,069,657	1,069,657	491,065	1,241,433	1,001,810	67,847-	6.34
582000 Interest	1,007,241	904,219	833,195	1,069,657	1,069,657	491,065	1,241,433	1,001,810	67,847-	6.34
583000 Debt Issuance Cost/	63,635		125,400			179,865	179,865			
583200 Refunding Escrow	1,025,751		1,705,000				2,280,000			
580000 Debt Service	7,536,627	6,329,219	8,293,595	6,759,657	6,759,657	6,285,930	9,721,298	7,046,810	287,153	4.25
500000 Expense/Expenditure	7,536,627	6,329,219	8,293,595	6,759,657	6,759,657	6,285,930	9,721,298	7,046,810	287,153	4.25
600000 Other Financing Sourc										
610000 Proceeds from Long-T	19,784-		14,921-							
620000 Proceeds - Refunding	1,009,000-		1,590,000-				2,265,000-			
630000 Operat'g Transfers f										
632000 Special Revenue Fun										
632000 Special Revenue Fun										
634000 Capital Projects Fu										
634000 Capital Projects Fu										
635000 Enterprise Fund										
635000 Enterprise Fund										
636000 Internal Services F										
636000 Internal Services F										
630000 Operat'g Transfers f										

Attachment: 700 - Debt Service (2337 : 2015 Debt Service)

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Fund Level 7 w/o CP

For 2015

Description	5-Yr Average 2009-2013	Actual Annual 2012	Actual Annual 2013	Board Adopted 2014	Amended Budget 2014	Current Year At June 30th	Current Year Projection	Dept Budget Request 2015	\$ Variance To 2014 Budget	% Chge To 2014 Bdgt
600000 Other Financing Sourc	1,028,784-		1,604,921-				2,265,000-			
700000 Other Financing Uses										
720000 Oper'tg Transfer to										
722000 Special Revenue Fun										
722000 Special Revenue Fun										
723000 Debt Service Fund										
723000 Debt Service Fund										
725000 Enterprise Fund										
725000 Enterprise Fund										
726000 Internal Services F										
726000 Internal Services F										
720000 Oper'tg Transfer to	16,800									
700000 Other Financing Uses	16,800									
800000 Equity										
810000 Retained Earnings										
810000 Retained Earnings										
820000 Fund Balance										
820115 Use of Debt Serv Fu								129,139-	129,139-	
820000 Fund Balance								129,139-	129,139-	
800000 Equity								129,139-	129,139-	
700 Debt Service Fund	99,362	1,223	237,681			1,984,515	284,735-			

Attachment: 700 - Debt Service (2337 : 2015 Debt Service)



SHEBOYGAN COUNTY

Terry Hanson
Finance & IT Director

Mary Wegmann
Deputy Finance Director

To: Members of the Finance Committee
Adam Payne, County Administrator

From: Terry Hanson, Finance & IT Director

Date: 9/19/2014

Re: Capital Projects Budget

Attached is the 2015 proposed budget for the capital project fund.

The budget reflects the projects as outlined in Resolution 14 to be considered by the County Board on Tuesday, September 23, 2014.

- Revenue sources for capital projects include intergovernmental reimbursement (fiber optic network and roundabout at CHT A & EE) and donations (Amsterdam Dunes and UW Sheboygan Engineering Lab).
- Retained earnings - Information Technology will be used for the fiber optic network and office and data center remodeling in the Information Technology Division.
- Remaining projects will be funded through general obligation notes anticipated to be issued during 2016.

Thank you for your continued support.

Attachment: 800 - Capital Projects (2338 - 2015 Capital Projects)

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Description	5-Yr Average 2009-2013	Actual Annual 2012	Actual Annual 2013	Board Adopted 2014	Amended Budget 2014	Current Year At June 30th	Current Year Projection	Dept Budget Request 2015	\$ Variance To 2014 Budget	% Chge To 2014 Bdgt
400000 Revenues										
410000 Taxes										
411000 Property Tax Levy										
411000 Property Tax Levy										
410000 Taxes										
420000 Intergovernmental Rev										
421000 Federal Grants										
421225 Other Federal Payme	99,968-	467,540-	708							
421000 Federal Grants	99,968-	467,540-	708							
423000 State Grants										
423075 State Revenue - Gen	59,497-				4,000,000-		4,000,000-	679,800-	679,800-	
423675 Other State Payment										
423810 Other State Paymen	2,714,731-	1,134,226-	85,194-	344,021-	344,021-	183,036-	344,021-		344,021	100.00-
423675 Other State Payment	2,714,731-	1,134,226-	85,194-	344,021-	344,021-	183,036-	344,021-		344,021	100.00-
423000 State Grants	2,783,654-	1,134,226-	85,194-	344,021-	4,344,021-	183,036-	4,344,021-	679,800-	335,779-	97.60
424000 Chges to State of WI										
424200 Transportation										
424200 Transportation										
424000 Chges to State of WI										
425000 Grants from Local Go										
425000 Grants from Local Go	10,000-									
426000 Chges - Other Local										
426100 General Government										
426107 Municipal Chgs - O	46,390-	114,517-	117,433-	1,238,000-	1,238,000-		1,238,000-	3,516,678-	2,278,678-	184.06
426100 General Government	96,390-	114,517-	117,433-	1,238,000-	1,238,000-		1,238,000-	3,516,678-	2,278,678-	184.06

Attachment: 800 - Capital Projects (2338 : 2015 Capital Projects)

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Description	5-Yr Average 2009-2013	Actual Annual 2012	Actual Annual 2013	Board Adopted 2014	Amended Budget 2014	Current Year At June 30th	Current Year Projection	Dept Budget Request 2015	S Variance To 2014 Budget	% Chge To 2014 Bdgt
426000 Chges - Other Local	96,390-	114,517-	117,433-	1,238,000-	1,238,000-		1,238,000-	3,516,678-	2,278,678-	184.06
420000 Intergovernmental Rev	2,990,012-	1,716,284-	201,918-	1,582,021-	5,582,021-	183,036-	5,582,021-	4,196,478-	2,614,457-	165.26
460000 Interest and Other Re										
461000 Interest Income	7,962-	7,058-	2,109-			7,425-	8,500-			
461200 Prem on Issuance-GO	403-		2,014-							
462000 Rent Revenue										
462000 Rent Revenue										
465000 Donations										
465300 Contributions & Don				335,000-	335,000-		335,000-	313,733-	21,267	6.35
465400 Capital Contributio	401,768-		1,657,631-							
465000 Donations	401,768-		1,657,631-	335,000-	335,000-		335,000-	313,733-	21,267	6.35
466000 Other Miscellaneous										
466125 Miscellaneous Reimb	4,434-	6,142-	5,430-							
466000 Other Miscellaneous	4,434-	6,142-	5,430-							
460000 Interest and Other Re	414,567-	13,200-	1,667,185-	335,000-	335,000-	7,425-	343,500-	313,733-	21,267	6.35
470000 Interdepartmental Rev										
473000 System Operation Rev										
473000 System Operation Rev										
470000 Interdepartmental Rev										
400000 Revenues	3,404,579-	1,729,484-	1,869,103-	1,917,021-	5,917,021-	190,461-	5,925,521-	4,510,211-	2,593,190-	135.27
500000 Expense/Expenditure										
530000 Operating Expenses										
532000 Repair & Maintenance										

Attachment: 800 - Capital Projects (2338 : 2015 Capital Projects)

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For 2015

Description	5-Yr Average 2009-2013	Actual Annual 2012	Actual Annual 2013	Board Adopted 2014	Amended Budget 2014	Current Year At June 30th	Current Year Projection	Dept Budget Request 2015	\$ Variance To 2014 Budget	% Chge To 2014 Bdg
532100 Maintenance Service										
532100 Maintenance Service										
532000 Repair & Maintenance										
533000 General Operating										
533500 General Supplies										
533500 General Supplies										
533700 Office Supplies										
533700 Office Supplies										
533900 Other										
533900 Other										
533000 General Operating										
530000 Operating Expenses										
540000 Capital Projects										
540001 Capital Projects In										
540002 Capital Project Bud				7,032,908	7,032,908		7,032,908	7,040,075	7,167	.10
540110 Materials	13,812		1,626							
540115 Consulting	45,225	126,042	10,339-			192,085				
540125 Engineering/Archite	12,910	5,340								
540130 Training & Seminars						1,800				
540135 Travel - Meals	1,184	784	974			1,073				
540140 Travel - Mileage	1,503	537	2,492			1,314				
540145 Travel - Other	2,838	4,876	1,554			3,479				
540150 Fees, Licenses, Per	525	1,785	840			222,500				
540160 Office / General Su	5	25								
540165 Interdepartmental C	3,434,229	5,659,825	3,549,521		4,000,000	2,684,773				
540001 Capital Projects In	3,525,633	5,799,214	3,546,668	7,032,908	11,032,908	3,107,024	7,032,908	7,040,075	7,167	.10

Attachment: 800 - Capital Projects (2338 : 2015 Capital Projects)

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For 2015

Description	5-Yr Average 2009-2013	Actual Annual 2012	Actual Annual 2013	Board Adopted 2014	Amended Budget 2014	Current Year At June 30th	Current Year Projection	Dept Budget Request 2015	\$ Variance To 2014 Budget	% Chge To 2014 Bdgt
540000 Capital Projects	3,518,633	5,799,214	3,546,668	7,032,908	11,032,908	3,107,024	7,032,908	7,040,075	7,167	.10
550000 Interdepartmental Cha										
552000 Repairs & Maintenanc										
552100 Repairs & Maintenanc										
552125 Highway Department				829,000	829,000		829,000	1,960,000	1,131,000	136.43
552100 Repairs & Maintenanc				829,000	829,000		829,000	1,960,000	1,131,000	136.43
552000 Repairs & Maintenanc				829,000	829,000		829,000	1,960,000	1,131,000	136.43
556000 Other Interdepartmen										
556100 Other Interdepartme										
556100 Other Interdepartme										
556000 Other Interdepartmen										
550000 Interdepartmental Cha				829,000	829,000		829,000	1,960,000	1,131,000	136.43
560000 Capital Outlay										
561000 Land	134,437	578,298								
563000 Building										
563025 Buildings - 25 yrs	23,086		74,235			291,377				
563000 Building	23,086		74,235			291,377				
564000 Building Improvement										
564015 Bldg. Improve. - 15	593,669	744,601	1,064,274			449,420				
564000 Building Improvement	593,669	744,601	1,064,274			449,420				
564500 Other Improvements										
564520 Improve. Non Bldg -	136,291	95,751	407,993							
564500 Other Improvements	151,680	95,751	407,993							
564700 Infrastructure										

Attachment: 800 - Capital Projects (2338 : 2015 Capital Projects)

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For 2015

Description	5-Yr Average 2009-2013	Actual Annual 2012	Actual Annual 2013	Board Adopted 2014	Amended Budget 2014	Current Year At June 30th	Current Year Projection	Dept Budget Request 2015	\$ Variance To 2014 Budget	% Chge To 2014 Bdgt
564725 Infrastructure - 25	2,410,552	18,000	2,544,322			361,110				
564750 Infrastructure - 50				2,500,000	2,500,000				2,500,000-	100.00-
564700 Infrastructure	2,410,552	18,000	2,544,322	2,500,000	2,500,000	361,110			2,500,000-	100.00-
564800 Infrastructure Impro										
564800 Infrastructure Impro										
565000 Machinery & Equipmen										
565010 Mach. & Equip. - 10	108,613	13,716	80,175							
565000 Machinery & Equipmen	181,565	13,716	80,175							
566000 Office Furniture & E										
566000 Office Furniture & E										
566100 Communications Equip										
566110 Comm. Equip. - 10 y	289,272		177,893							
566100 Communications Equip	289,272		177,893							
566200 Computer Equipment										
566206 Computer Equipment	448,151	534,836	59,572			286,698				
566215 Computer Equipment	29,837		99,802							
566200 Computer Equipment	477,988	534,836	159,374			286,698				
567000 Vehicles										
567000 Vehicles										
560000 Capital Outlay	4,262,248	1,985,202	4,508,266	2,500,000	2,500,000	1,388,605			2,500,000-	100.00-
570000 Depreciation										
575000 Machinery & Equip De										
575000 Machinery & Equip De										
570000 Depreciation										

Attachment: 800 - Capital Projects (2338 : 2015 Capital Projects)

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Sheboygan County Capital Proj Consolidated Lv 7

For 2015

Description	5-Yr Average 2009-2013	Actual Annual 2012	Actual Annual 2013	Board Adopted 2014	Amended Budget 2014	Current Year At June 30th	Current Year Projection	Dept Budget Request 2015	\$ Variance To 2014 Budget	% Chge To 2014 Bdgt
580000 Debt Service										
580000 Debt Service										
500000 Expense/Expenditure	7,780,881	7,784,416	8,054,935	10,361,908	14,361,908	4,495,629	7,861,908	9,000,075	1,361,833-	13.14-
600000 Other Financing Source										
610000 Proceeds from Long-Term	4,566,381-		8,000,000-	5,733,976-	5,733,976-	14,575,000-	14,575,000-	4,000,000-	1,733,976	30.24-
630000 Operat'g Transfers fr										
631000 General Fund	10,469-	44,919-								
632000 Special Revenue Fund										
632100 Administration	186,468-		932,339-	1,060,911-	1,060,911-	1,060,911-	1,060,911-		1,060,911	100.00-
632000 Special Revenue Fund	186,468-		932,339-	1,060,911-	1,060,911-	1,060,911-	1,060,911-		1,060,911	100.00-
634000 Operat'g Trans from										
634000 Operat'g Trans from										
635000 Enterprise Fund										
635000 Enterprise Fund										
636000 Internal Services Fu										
636100 Data Processing	19,577-	97,887-		160,000-	160,000-	160,000-	160,000-		160,000	100.00-
636400 Highway						29,100-				
636000 Internal Services Fu	19,577-	97,887-		160,000-	160,000-	189,100-	160,000-		160,000	100.00-
630000 Operat'g Transfers fr	216,514-	142,806-	932,339-	1,220,911-	1,220,911-	1,250,011-	1,220,911-		1,220,911	100.00-
600000 Other Financing Source	4,782,895-	142,806-	8,932,339-	6,954,887-	6,954,887-	15,825,011-	15,795,911-	4,000,000-	2,954,887	42.49-
700000 Other Financing Uses										
720000 Oper'tg Transfer to O										
722000 Special Revenue Fund										
722000 Special Revenue Fund										
723000 Debt Service Fund										
723000 Debt Service Fund										

Attachment: 800 - Capital Projects (2338 : 2015 Capital Projects)

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Description	5-Yr Average 2009-2013	Actual Annual 2012	Actual Annual 2013	Board Adopted 2014	Amended Budget 2014	Current Year At June 30th	Current Year Projection	Dept Budget Request 2015	\$ Variance To 2014 Budget	% Chge To 2014 Bdgt
725000 Enterprise Fund										
725000 Enterprise Fund										
726000 Internal Services Fu										
726000 Internal Services Fu										
720000 Oper'tg Transfer to O										
700000 Other Financing Uses										
Subtotal	406,593-	5,912,126	2,746,507-	1,490,000	1,490,000	11,519,844-	13,859,524-	489,864	1,000,136-	67.12-
800000 Equity										
810000 Retained Earnings										
810100 Use of Retained Earn								489,864-	489,864-	
810000 Retained Earnings								489,864-	489,864-	
820000 Fund Balance										
820110 Use of Capital Proj				1,490,000-	1,490,000-				1,490,000	100.00-
820000 Fund Balance				1,490,000-	1,490,000-				1,490,000	100.00-
800000 Equity				1,490,000-	1,490,000-			489,864-	1,000,136	67.12-
Current Change in Fund Balance	406,593-	5,912,126	2,746,507-			11,519,844-	13,859,524-			67.12-

Attachment: 800 - Capital Projects (2338 - 2015 Capital Projects)