NOTICE OF MEETING

FINANCE COMMITTEE

September 30, 2015 - 3:30 PM

Administration Building
508 New York Avenue
Sheboygan, WI 53081

Conference Room 302

Agenda

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

Finance Committee - Regular Meeting - Sep 23, 2015 3:30 PM

Correspondence
County Administrator Report
Finance Director Report

Graphs for Public Presentation

Sheriff's Department

Consideration of Budget Adjustments for 2015

Budgets

Consideration of 2016 RESCEW Approval

Consideration of 2016 Capital Outlay

Consideration of 2016 Employee Benefits

Consideration of 2016 County Board

Consideration of 2016 County Administrator

Consideration of Notice of Public Hearing

Finance Director

Consideration of Budget Adjustment – Storage Area Network Project

Committee Questions
Approval of Attendance at Other Meetings or Functions
Adjourn

Next Scheduled Meeting-October 14, 2015 at 3:30 PM in Room 119, Administration Building

Prepared by:
Ashley Meyer
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 23, 2015 **Called to Order: 3:30 P.M.** **Adjourned: 4:25 P.M.**

MEMBERS PRESENT: George Marthenze, Tom Wegner, William Goehring, Al Bosman

MEMBERS ABSENT: Greg Weggeman

ALSO PRESENT: Adam Payne, Ashley Meyer, Brian Hoffmann, Chris Lewinski, Ed Procek, Greg Schnell, Jeremy Fetterer, Mary Wegmann, Rachelle Valleskey, Richard Bemis, Roger Otten, Roger TeStroete, Wendy Charnon

Vice-Chairperson Marthenze called the meeting to order. He verified that the meeting notice was posted on September 18, 2015 at 3:20 P.M.

Supervisor Wegner moved to approve the minutes of September 16, 2015. Motion seconded by Supervisor Bosman. Carried

Correspondence – None

County Administrator Report – County Administrator, Adam Payne reported on the status of the Employee Benefits budget which will be presented to the Human Resources Committee this evening. He provided an update on recommendations for capital outlay and funding of RESCEW forms.

Finance Director Report – Finance Director, Wendy Charnon informed the committee that the Employee Benefits Budget for 2016 will be ready to present at the September 30th meeting. Wendy also informed the committee that the Accounting Manager-Operations will be starting on Monday and the Human Resources Committee will be discussing compensation for Senior Account Position.

The Committee discussed Resolution No. 10—Authorizing County Aid for Bridge/Culvert Construction in the Town of Wilson. Supervisor Wegner moved to recommend that the resolution be adopted. Motion seconded by Supervisor Goehring. Carried

The Committee reviewed the County Mutual Property Insurance Program. It was the consensus of the Committee to receive for information.

The Committee reviewed the 2016 Rocky Knoll budget. Supervisor Bosman moved to approve the budget as presented and hold the capital outlay request until the September 30th, 2015 meeting. Motion seconded by Supervisor Wegner. Carried

The Committee reviewed the 2016 Capital Projects budget. Supervisor Wegner moved to approve the budget as presented. Motion seconded by Supervisor Goehring. Carried

Minutes Acceptance: Minutes of Sep 23, 2015 3:30 PM (Approval of Minutes)

The Committee reviewed the 2016 Debt Service budget. Supervisor Wegner moved to approve the budget as presented. Motion seconded by Supervisor Bosman. Carried

The Committee reviewed the 2016 Budget Corrections. Supervisor Goehring moved to approve the corrections as presented. Motion seconded by Supervisor Bosman. Carried

Committee Questions: Supervisor Goehring noted that Rocky Knoll's Liaison Committee Budget Sign-off form was not included with their budget. Additionally, Supervisor Goehring requested that future Budget memos note the change in levy dollars from the prior year.

Vouchers were reviewed. Supervisor Wenger moved to approve the expenditures. Motion seconded by Supervisor Bosman. Carried

Supervisor Wegner moved to approve the request for any Finance Committee member to attend the Human Resource Committee Meeting on September 23, 2015. Motion seconded by Supervisor Bosman. Carried.

Supervisor Bosman moved to adjourn. Motion seconded by Supervisor Goehring. Carried

The next scheduled meeting will be Wednesday, September 30, 2015 at 3:30 p.m.

Tom Wegner
Secretary

Ashley Meyer
Recording Secretary

Minutes Acceptance: Minutes of Sep 23, 2015 3:30 PM (Approval of Minutes)

SHEBOYGAN COUNTY SHERIFF'S DEPARTMENT
OFFICE OF THE SHERIFF

Todd Priebe, Sheriff
James Risseeuw, Inspector

Phone: (920) 459-3111 *FAX: (920) 459-4305*

TO: Finance Committee

FROM: Sheriff's Dept.
Staff Accountant Mary Fetterer

DATE: September 30, 2015

RE: 2015 Budget Adjustments

The Sheriff's Dept. is requesting a 2015 budget adjustment for the PGA, use of proceeds from the On-Line Auction, a purchase using State Haz-Mat Contract funds and Crime Prevention Funds.

We billed the DOT $61,877 for our officer's overtime as well use of the Brown/Outagamie Bomb squad and for the Brown County K-9 sweeps at the PGA.

$4,355 of auction proceeds was used to purchase items for the dive team, the SWAT team and furniture for our interview room.

We need to do a budget entry transferring $3,471 from the Haz-Mat State Contract for a Haz-Mat suit and membership in the WI State Fire Chief's Assoc.

We need to do a budget entry transferring $530 from the Crime Prevention Fund to the operating account for the purchase of CounterAct packets.

Thank you for your consideration.

Attachment: Sheriff's Budget Adjustment (3168 : Budget Adjustments for 2015)

SHEBOYGAN COUNTY

Wendy A. Charnon
Finance Director

Mary Wegmann
Deputy Finance Director

TO: Members of the Finance Committee

FROM: Adam Payne, County Administrator
Wendy A. Charnon, Finance Director

DATE: September 28, 2015

RE: Recommendations for RESCEWs, Capital Outlay and Remaining Balance of Allowable Levy

RESCEW

It is our recommendation to approve all five RESCEWs submitted for the 2016 Budget.

Reduced - Eliminated Service Consideration & Evaluation Worksheet
RESCEW

DEPARTMENT	Service/Program	Amount	Impact to Taxpayer	Justification
Corporation Counsel	Legal Fees	$ 1,220.00	No immediate impact	Present contract provides for an annual fee increase based on the A increases given to employees. With the transition to pay for performance this model is no longer viable. Proposal is to increase f to agree to CPI increase used for budget development. For 2016, th is 1.42%.
	Subtotal	**$ 1,220.00**		
County Clerk	Elections		Funds needed to allow citizens to vote.	Election costs fluctuate every other year. There are only fall election in even numbered years resulting in the large variance for 2016.
	Advertising	$ 9,000.00		
	Printing	$ 20,000.00		
	Subtotal	**$ 29,000.00**		
Finance	Financial Systems Specialist		No immediate impact	Position will be responsible for the development, testing & training of
	Wages	$ 35,507.00	Position designed for	the financial systems. Position will act as the expert for all functions i
	FICA	$ 3,714.00	development of efficiencies	JD Edwards system and will act as trainer and backup for the key
	Retirement	$ 3,204.00	in system operations.	system configuration roles identified in the Finance & Human Resourc
	Workers Compo	$ 29.00		Department.
	Unemployment	$ 194.00		
	Group Life	$ 27.00		
	Health Insurance	$ 15,776.00		
	Dental	$ 532.00		
	Subtotal	**$ 58,983.00**		
Veterans Services	Deputy Veteran's Service Officer Position		Increases the ability of the Veterans Office to assist eligible County taxpayers.	Increase needed to comply with the Gallagher study to the wage bas for the Assistant Veterans Service Officer.
	Wages	$ 17,092.00		
	FICA	$ 1,308.00		
	Retirement	$ 1,059.00		
	Workers Comp	$ 10.00		
	Unemployment	$ 68.00		
	Group Life	$ 10.00		
	RESCEW Subtotal	$ 19,547.00		
	Grave Markers		Acknowledge appreciation for veterans	Places a marker and flag to recognize veterans service and sacrifice for our safety and freedoms.
	General Supplies	$ 2,104.00		
	RESCEW Subtotal	$ 2,104.00		
	Department Subtotal	$ 21,651.00		
	Total RESCEW requested	**$ 110,854.00**		

Attachment: RESCEW, Capital Outlay 5 (3170 : 2016 RESCEW Approval)

Telephone (920) 459-3007
Facsimile (920) 459-0334

Administration Building
508 New York Avenue - Room 208
Sheboygan, WI 53081-4126

Wendy.Charnon@sheboygancounty.com
Mary.Wegmann@sheboygancounty.com
www.sheboygancounty.com

CAPITAL OUTLAY

Capital Outlay requests totaling $3,818,800 have been received for consideration for the 2016 Budget year (full list of requested items is attached). The levy allocation target for Capital Outlay is $1,000,000. We recommend funding the following items:

DEPARTMENT	ITEM DESCRIPTION	RECOMMENDED TOTAL COST OF ITEM(S)	RECOMMENDED REIMB AMOUNT & FUND BALANCE CONTRIBUTION	JUSTIFICATION
Clerk of Courts	Sound System for 5 Courtrooms	$ 175,000.00	$ -	Life exhausted. System is over 25-years old, obsolete and replacements parts are unavailable.
Highway	Quad Axle Plow Truck	$ 295,000.00	$ -	Replace 1994 Single Axle Truck
	Single Axle Plow Truck	$ 225,000.00	$ -	Replace 1997 Single Axle Truck
	Tandem Plow Truck	$ 235,000.00	$ (235,000.00)	Replace 1997 Single Axle Truck - $235,000 use of Fund Balance
	Crew Cab Truck	$ 52,000.00	$ (5,730.00)	Replace 2005 Paving Crew Truck
	Subtotal	**$ 807,000.00**	**$ (240,730.00)**	
Sheriff	Squads (7)	$ 211,400.00	$ (24,500.00)	End of Life
	Rescue Vehicle	$ 235,000.00	$ (235,000.00)	Officer Safety - $90,000 donation, $145,000 Use of Fund Balance
	Clothes Dryers (3)	$ 24,000.00	$ (24,000.00)	End of Life
	Subtotal	**$ 470,400.00**	**$ (283,500.00)**	
Rocky Knoll	Truck	$ 31,000.00	$ (3,370.00)	Replace 1999 pickup truck
	Sit-to-stand Lift	$ 4,700.00	$ -	Replacement rotation for older lifts
	Full Body Lift	$ 4,700.00	$ -	Replacement rotation for older lifts
	Vital Machines (3)	$ 7,800.00	$ -	Replace 16+ year old units
	Subtotal	**$ 48,200.00**	**$ (3,370.00)**	
UW - Sheboygan	Patch East & West Parking	$ 27,000.00	$ -	In order to delay further deterioriation, need to patch, crack fill, seal and restripe the east & west parking lots.
	Subtotal	**$ 27,000.00**	**$ -**	
	Total capital outlay requested	**$ 1,527,600.00**	**$ (527,600.00)**	
	Capital oulay requested less reimbursement	**$ 1,000,000.00**		

REMAINING UNALLOCATED LEVY

After RESCEWs and Capital Outlay, a remaining balance of $248,378 remains as unallocated levy. It is our recommendation to apply this balance towards the Employee Benefits to soften the fund balance impact projected for 2015 and 2016. By applying the remaining unallocated levy, we recommend an increase to Health Insurance premiums to begin slowing the compounding depletion of fund balance in Employee Benefits. The recommended premium increase is as follows:

Attachment: RESCEW, Capital Outlay 5 (3170 : 2016 RESCEW Approval)

Year 1

Recommended Premium Increases			
	Premium	0.15	0.85
Single	666.10	99.91	566.19
Family	1,605.29	240.79	1,364.50

Current Premiums		
Premium	0.15	0.85
623.19	93.48	529.71
1,546.57	231.99	1,314.58

Effective EE Change	
Annual	Pay Check
77.18	2.97
105.69	4.06

Year 2

Recommended Premium Increases			
	Premium	0.15	0.85
Single	709.00	106.35	602.65
Family	1,664.00	249.60	1,414.40

Current Premiums		
Premium	0.15	0.85
666.10	99.91	566.19
1,605.29	240.79	1,364.50

Effective EE Change	
Annual	Pay Check
77.34	2.97
105.68	4.06

County Cost and Health Insurance Revenue Budget

		County Department Costs	Health Insurance Budget	
Year 1 - 2016		85%	100%	
	Proposed Increase	9,517,760.00	11,197,364.71	Proposed Increased Revenue
	Current Projected Cost	9,136,939.00	10,749,340.00	Current Projected Revenue
		380,821.00	448,024.71	
	Unallocated Levy:	248,378.00	1,398,790.00	Current Projected Deficit
	Large Departments to absorb - retirements, vacancies-timing on hiring	132,443.00	950,765.29	Deficit W/Increased Premiums

		County Cost	Health Insurance Budget	
Year 2 - 2017		85%	100%	
	Proposed Increase	9,898,861.00	11,645,718.82	Proposed Increased Revenue
	Increase from Year 1	9,517,760.00	11,197,364.71	Proposed Revenue from Year 1
		381,101.00	448,354.12	
	Unallocated Levy	381,101.00	950,206.00	Year 1 Projected Deficit
	Variance	-	501,851.88	Deficit W/Increased Premiums

Two Year Fund Balance Usage
1,452,617.18

Assumptions: Health Expenses were kept consistent between year 1 and year 2

Attachment: RESCEW, Capital Outlay 5 (3170 : 2016 RESCEW Approval)

Capital Outlay Request for 2015 - $5000+
County Administrator Recommendations

Priority	DEPARTMENT	ITEM DESCRIPTION	REQUESTED TOTAL COST OF ITEM(S)	REQUESTED REIMB AMOUNT	RECOMMENDED TOTAL COST OF ITEM(S)	RECOMMENDED REIMB AMOUNT	JUSTIFICATION
1	Airport	Bobcat Tool Cat 5600 G-Series	$ 56,000.00	$ (2,500.00)	$ -	$ -	Replace 2009 John Deer Gator
		Subtotal	**$ 56,000.00**	**$ (2,500.00)**	**$ -**	**$ -**	
1	Building Services	4-WD Pickup Truck w/ Plow	$ 50,000.00	$ (15,000.00)	$ -	$ -	2005 pickup repairs becoming more frequent/costly; part of replacement schedule
2		Parking Lot Addition (Aging & Resource Center)	$ 50,000.00	$ -	$ -	$ -	Insufficient space for tenant accorcint to lease requirements.
		Subtotal	**$ 100,000.00**	**$ (15,000.00)**	**$ -**	**$ -**	
1	Clerk of Courts	Sound System for 5 Courtrooms	$ 175,000.00	$ -	$ -	$ -	Life exhausted. System is over 25-years old, obsolete and replacements parts are unavailable.
		Subtotal	**$ 175,000.00**	**$ -**	**$ -**	**$ -**	
1	Highway	Quad Axle Plow Truck	$ 295,000.00	$ -	$ -	$ -	Replace 1994 Single Axle Truck
2		Single Axle Plow Truck	$ 225,000.00	$ -	$ -	$ -	Replace 1997 Single Axle Truck
3		Tandem Plow Truck	$ 235,000.00	$ -	$ -	$ -	Replace 1997 Single Axle Truck
4		Crew Cab Truck	$ 52,000.00	$ -	$ -	$ -	Replace 2005 Paving Crew Truck
5		Vac Trailer	$ 75,000.00	$ -	$ -	$ -	Utility/sewer clean out
6		Mower Tractor	$ 118,000.00	$ (5,000.00)	$ -	$ -	Replace 1986 Mower Tractor
7		Message Board	$ 13,250.00	$ -	$ -	$ -	For centerliner
8		Boom Mower Attachment	$ 30,000.00	$ -	$ -	$ -	Used for cutting grass where mower can't
9 & 10		Zero Turn Mower (2)	$ 28,000.00	$ -	$ -	$ -	Replace 1988 and 1999 Mower
11		Equipment Trailer	$ 56,500.00	$ -	$ -	$ -	Replace trailer
12		Pickup Truck	$ 48,500.00	$ (7,500.00)	$ -	$ -	Replace 2004 pickup
13		Crew Cab Truck	$ 57,500.00	$ (3,500.00)	$ -	$ -	Replace 2005 Crew Cab
14		Mower Tractor	$ 118,000.00	$ -	$ -	$ -	Replace 1986 Mower Tractor
15		Trailer	$ 12,000.00	$ -	$ -	$ -	Replace trailer
16		Crew Cab Truck	$ 55,000.00	$ -	$ -	$ -	Replace 2005 Crew Cab
17		Skid Steer	$ 85,000.00	$ -	$ -	$ -	Replace 2008 Skid Steer
18		Message Board	$ 13,250.00	$ -	$ -	$ -	Truck mounted unit for accidents
19		Tool Cat	$ 55,000.00	$ -	$ -	$ -	Replace Massey Ferguson
20		Quad Axle Plow Truck	$ 295,000.00	$ -	$ -	$ -	Replace 1986 Tri-axle
21		Single Axle Plow Truck	$ 215,000.00	$ -	$ -	$ -	Replace 1996 Single Axle
22		Small Excavator (20,000 lb)	$ 120,000.00	$ -	$ -	$ -	Replace rubber tire loader
23		Used Wheel Loader	$ 160,000.00	$ (10,000.00)	$ -	$ -	Replace 1997 Cat Loader
24		Rubber Tire Excavator	$ 215,000.00	$ (14,000.00)	$ -	$ -	Replace 2001 rubber tire excavator
25		6-Wheel Drive Grader	$ 180,000.00	$ (10,000.00)	$ -	$ -	Replace 1990 grader
26		Wing Set-up	$ 30,000.00	$ -	$ -	$ -	Snowplowing needs
		Subtotal	**$ 2,787,000.00**	**$ (50,000.00)**	**$ -**	**$ -**	
1	Planning	Marsh Lodge Roof	$ 60,000.00	$ -	$ -	$ -	Life exhausted. Replace cedar shakes w/ a standing seam metal roof.
		Subtotal	**$ 60,000.00**	**$ -**	**$ -**	**$ -**	
1	Sheriff	Squads (7)	$ 211,400.00	$ (24,500.00)	$ -	$ -	End of Life
2		SUV (unmarked), Civil Process	$ 26,000.00	$ (2,500.00)	$ -	$ -	Replace aging minivan - 2006
3		SUV (unmarked), CID	$ 26,000.00	$ (2,500.00)	$ -	$ -	Replace aging minivan - 2008
4		Rescue Vehicle	$ 235,000.00	$ (90,000.00)	$ -	$ -	5-year financing through vendor; approximately $30,000/year
5		Vegetable Steamer	$ 15,600.00	$ -	$ -	$ -	End of Life
6		In-ground Two Post Vehicle Lift	$ 16,500.00	$ (2,500.00)	$ -	$ -	End of Life
7		TekSlate Smartboard w/ Cart	$ 11,100.00	$ -	$ -	$ -	Training/Webinars/demo aid
8		Clothes Dryers (3)	$ 24,000.00	$ (24,000.00)	$ -	$ -	End of Life
		Subtotal	**$ 565,600.00**	**$ (146,000.00)**	**$ -**	**$ -**	
1	Rocky Knoll	Truck	$ 31,000.00	$ (3,000.00)	$ -	$ -	Replace 1999 pickup truck
2		Sit-to-stand Lift	$ 4,700.00	$ -	$ -	$ -	Replacement rotation for older lifts
3		Full Body Lift	$ 4,700.00	$ -	$ -	$ -	Replacement rotation for older lifts
4		Vital Machines (3)	$ 7,800.00	$ -	$ -	$ -	Replace 16+ year old units
		Subtotal	**$ 48,200.00**	**$ (3,000.00)**	**$ -**	**$ -**	
1	UW - Sheboygan	Patch East & West Parking	$ 27,000.00	$ -	$ -	$ -	In order to delay further deterioriation, need to patch, crack fill, seal and restripe the east & west parking lots.
		Subtotal	**$ 27,000.00**	**$ -**	**$ -**	**$ -**	
		Total capital outlay requested	**$ 3,818,800.00**	**$ (216,500.00)**	**$ -**	**$ -**	
		Capital oulay requested less reimbursement	$ 3,602,300.00		$ -		

Attachment: RESCEW, Capital Outlay 4 (3171 : 2016 Capital Outlay)

SHEBOYGAN COUNTY

Finance Department/Wendy Charnon
Human Resources Department/ Jean M. Gallimore
508 New York Avenue
Sheboygan, WI 53081-4126

TO: Sheboygan County Finance Committee

CC: Adam Payne, County Administrator

FROM: Jean Gallimore, Human Resources Director
Wendy Charnon, Finance Director

DATE: September 17, 2015

RE: Proposed 2016 Employee Benefit Budget

The 2016 Employee Benefits Budget is an interdepartmental budget, as it is balanced to all departments. The benefits that are budgeted and approved in the departmental budgets flow into the Employee Benefits Budget as the revenue.

The Employee Benefits budget for 2016 covers the following benefits:

- Health Insurance
- Dental Insurance
- Workers Compensation
- Group Life
- Unemployment Insurance
- Wellness

Highlights in the 2016 Employee Benefit Budget are:

- 2016 Budget request includes an increase within the overall claim expense line items.
- The Combined Dispatch will add 16 additional positions to our employee base.
- Premiums were held constant for the third year with the intention of utilizing fund balances for both Health and Dental.
- Employee Fitness Membership Program which was approved mid-year 2015 is now reflected as a specific item.
- Fixed costs related to administration remains constant.

The Strategic Benefits Committee will continue to work towards additional cost saving measures, while maintaining and providing quality safety and wellness plans for County employees.

Thank you in advance for your support and consideration of the 2016 Employee Benefit Budget request.

Attachment: 400 - Employee Benefit (3142 : 2016 Employee Benefits)

Liaison Committee Budget Sign Off 2016

Department: Employee Benefits

Liaison Committee: Human Resources Committee

Committee Chair: Fran Damp

Targets Set by Finance Committee		
Levy	$	0
Transfer Out	$	0
Transfer In	$	0
Equity	$	0

Department Budget Requested			
Total Revenue	$	-12,789,270	Note: amount should be negative
Total Expense	$	14,188,060	Note: amount should be positive
Transfer In	$	0	
Transfer Out	$	0	
Equity	$	0	
Variance	**$**	**1,398,790**	

Note: **Variance** *should be zero = meets budget target; or*
Variance *is a negative number = under budget; excess funds*

Signatures:

Fran Damp
Committee Chair — 9/23/2015 Date

Department Head — 9/23/2015 Date

Note: If the liaison committee supports one or more exceptions to the target; a letter of justification, completed and approved RESCEW form, and how the item ranks in the PEPC Report must be submitted with this form. The amounts are not to be included in the totals above.

Attachment: 400 - Employee Benefit (3142 : 2016 Employee Benefits)

R551446

SC0002

County Department Level 7 w/o CP

County of Sheboygan

Proposed Budget - Variance Report

For 2016

Description	5-Yr Average 2010-2014	Actual Annual 2013	Actual Annual 2014	Board Adopted 2015	Amended Budget 2015	Current Year At June 30th	Current Year Projection	Dept Budget Request 2016	$ Variance To 2015 Budget	% Chge To 2015 Bdgt
00400 Employee Benefits Insur										
400000 Revenues										
410000 Taxes										
411000 Property Tax Levy										
411100 Property Tax - Rea										
411000 Property Tax Levy										
410000 Taxes										
450000 Public Charges for S										
454000 Health Care Service										
454400 Other Health Care										
454425 Service	865,757-	2,213,079-	2,115,705-	2,069,553-	2,069,553-	1,062,512-	2,125,235-	2,211,886-	142,333-	6.88
454400 Other Health Care	865,757-	2,213,079-	2,115,705-	2,069,553-	2,069,553-	1,062,512-	2,125,235-	2,211,886-	142,333-	6.88
454000 Health Care Service	865,757-	2,213,079-	2,115,705-	2,069,553-	2,069,553-	1,062,512-	2,125,235-	2,211,886-	142,333-	6.88
450000 Public Charges for S	865,757-	2,213,079-	2,115,705-	2,069,553-	2,069,553-	1,062,512-	2,125,235-	2,211,886-	142,333-	6.88
460000 Interest and Other R										
462000 Rent Revenue										
462100 Rent Revenue	12,535-	30,120-	27,153-	30,600-	30,600-	14,927-	30,373-	30,243-	357	1.17-
462000 Rent Revenue	12,535-	30,120-	27,153-	30,600-	30,600-	14,927-	30,373-	30,243-	357	1.17-
466000 Other Misc. Revenue										
466105 Insurance Reimburs	159,162-	575,149-	220,660-	141,453-	141,453-	69,563-	174,952-	222,634-	81,181-	57.39
466125 Miscellaneous Reim	528,005-	577,622-	234,471-	281,535-	281,535-	129,416-	107,483-	191,350-	90,185	32.03-
466160 Collection Fees	1-		5-			5-				
466200 Employee Reimburse										
466203 Employee Fitness						3,724-	31,440-	85,193-	85,193-	
466200 Employee Reimburse						3,724-	31,440-	85,193-	85,193-	
466000 Other Misc. Revenue	687,168-	1,152,771-	455,136-	422,988-	422,988-	202,708-	313,875-	499,177-	76,1	

Attachment: 400 - Employee Benefit (3142 : 2016 Employee Benefits)

County of Sheboygan
Proposed Budget - Variance Report
For 2016

Description	5-Yr Average 2010-2014	Actual Annual 2013	Actual Annual 2014	Board Adopted 2015	Amended Budget 2015	Current Year At June 30th	Current Year Projection	Dept Budget Request 2016	$ Variance To 2015 Budget	% Chge To 2015 Bdgt
460000 Interest and Other R	699,702-	1,182,891-	482,288-	453,588-	453,588-	217,635-	344,248-	529,420-	75,832-	16.72
470000 Interdepartmental Re										
471000 Insurance & Employe										
471100 Health Insurance	9,958,280-	9,408,043-	8,718,517-	9,192,335-	9,192,335-	4,340,717-	8,857,407-	9,274,228-	81,893-	.89
471150 Dental Insurance	347,738-	303,377-	307,247-	323,363-	323,363-	153,420-	313,744-	329,579-	6,216-	1.92
471200 Group Life Insuran	20,705-	20,790-	21,040-	22,338-	22,338-	10,490-	21,763-	22,897-	559-	2.50
471300 Workers Compensati	352,930-	243,754-	249,200-	249,451-	249,451-	115,380-	242,279-	257,804-	8,353-	3.35
471350 Unemployment Insur	108,564-	35,187-	150,294-	159,347-	159,347-	74,936-	156,331-	163,456-	4,109-	2.58
471350.100 Unemployment	20,931-	104,655-								
471350 Unemployment Insur	129,495-	139,842-	150,294-	159,347-	159,347-	74,936-	156,331-	163,456-	4,109-	2.58
471000 Insurance & Employe	10,824,962-	10,115,805-	9,446,297-	9,946,834-	9,946,834-	4,694,943-	9,591,524-	10,047,964-	101,130-	1.02
476000 Other Interdepartme										
476000 Other Interdepartme										
470000 Interdepartmental Re	10,824,962-	10,115,805-	9,446,297-	9,946,834-	9,946,834-	4,694,943-	9,591,524-	10,047,964-	101,130-	1.02
400000 Revenues	12,390,421-	13,511,775-	12,044,291-	12,469,975-	12,469,975-	5,975,090-	12,061,007-	12,789,270-	319,295-	2.56
500000 Expense/Expenditure										
510000 Personnel Related Ex										
511000 Wages										
511100 General										
511100 General										
511000 Wages										
512000 Benefits										
512100 General										
512120 Health Insurance	9,356,362	7,700,959	7,333,132	7,801,775	7,801,775	3,988,355	7,619,304	8,453,234	651,4	

Attachment: 400 - Employee Benefit (3142 : 2016 Employee Benefits)

County of Sheboygan
Proposed Budget - Variance Report
For 2016

Description	5-Yr Average 2010-2014	Actual Annual 2013	Actual Annual 2014	Board Adopted 2015	Amended Budget 2015	Current Year At June 30th	Current Year Projection	Dept Budget Request 2016	$ Variance To 2015 Budget	% Chge To 2015 Bdgt
512123 Prescription Insu	843,521	1,941,869	2,275,735	2,160,233	2,160,233	1,240,663	2,421,744	2,591,367	431,134	19.96
512125 Dental Insurance	473,481	645,473	523,441	584,937	584,937	380,288	762,451	770,166	185,229	31.67
512130 Life Insurance	92,240	199,248	200,260	200,402	200,402	97,034	199,364	199,368	1,034-	.52-
512140 Worker's Compensa	406,358	325,612	511,323	233,251	233,251	244,425	430,264	491,728	258,477	110.81
512145 Unemployment Comp	98,517	76,208	59,039	159,347	159,347	5,361	17,646	23,532	135,815-	85.23-
512165 Fitness Membershi						3,724	58,412	154,888	154,888	
512167 Health Plan Incen						50	350	600	600	
512100 General	11,286,292	10,889,369	10,902,930	11,139,945	11,139,945	5,959,901	11,509,535	12,684,883	1,544,938	13.87
512000 Benefits	11,286,292	10,889,369	10,902,930	11,139,945	11,139,945	5,959,901	11,509,535	12,684,883	1,544,938	13.87
510000 Personnel Related Ex	11,286,292	10,889,369	10,902,930	11,139,945	11,139,945	5,959,901	11,509,535	12,684,883	1,544,938	13.87
530000 Operating Expenses										
531000 Purchased Services										
531100 Professional Servi										
531105 Consulting	14,400	36,000	36,000	36,000	36,000	18,000	36,000	36,000		
531202 Wellness Services	239,424	545,362	536,730	359,042	359,042	242,138	484,277	470,023	110,981	30.91
531100 Professional Servi	253,824	581,362	572,730	395,042	395,042	260,138	520,277	506,023	110,981	28.09
531300 Ancillary Services										
531300 Ancillary Services										
531400 Other Outside Serv										
531465 Insurance Adminis	541,633	667,012	667,870	753,828	753,828	364,695	731,023	827,299	73,471	9.75
531400 Other Outside Serv	541,633	667,012	667,870	753,828	753,828	364,695	731,023	827,299	73,471	9.75
531000 Purchased Services	795,457	1,248,374	1,240,600	1,148,870	1,148,870	624,834	1,251,300	1,333,322	184,452	16.06
533000 General Operating										
533450 Fees & Permits										
533475 Assessment Fees	18,000	1,871	88,130	84,950	84,950	10,619	100,159	70,544	14,406-	16.96-
533450 Fees & Permits	18,000	1,871	88,130	84,950	84,950	10,619	100,159	70,544	14,4[illegible]	

Attachment: 400 - Employee Benefit (3142 : 2016 Employee Benefits)

R551446

SC0002

County Department Level 7 w/o CP

County of Sheboygan

Proposed Budget - Variance Report

For 2016

Description	5-Yr Average 2010-2014	Actual Annual 2013	Actual Annual 2014	Board Adopted 2015	Amended Budget 2015	Current Year At June 30th	Current Year Projection	Dept Budget Request 2016	$ Variance To 2015 Budget	% Chge To 2015 Bdgt
533500 General Supplies										
533500 General Supplies										
533700 Office Supplies										
533700 Office Supplies										
533900 Other										
533950 Special Event	256	298	985	1,000	1,000	390	1,000	5,000	4,000	400.00
533900 Other	256	298	985	1,000	1,000	390	1,000	5,000	4,000	400.00
533000 General Operating	18,257	2,169	89,115	85,950	85,950	11,009	101,159	75,544	10,406-	12.11-
534000 Fixed Charges										
534100 Rentals										
534105 Rental of Buildin	23,882	59,706	59,706	61,200	61,200	29,853	60,746	60,486	714-	1.17-
534100 Rentals	23,882	59,706	59,706	61,200	61,200	29,853	60,746	60,486	714-	1.17-
534000 Fixed Charges	23,882	59,706	59,706	61,200	61,200	29,853	60,746	60,486	714-	1.17-
530000 Operating Expenses	837,596	1,310,248	1,389,421	1,296,020	1,296,020	665,696	1,413,205	1,469,352	173,332	13.37
550000 Interdepartmental Ch										
553000 System Operation Ch										
553100 System Operation C										
553100 System Operation C										
553000 System Operation Ch										
556000 Other Interdepartme										
556100 Other Interdepartm										
556108 Employee Wages &								33,825	33,825	
556100 Other Interdepartm	343							33,825	33,8	

Attachment: 400 - Employee Benefit (3142 : 2016 Employee Benefits)

R551446

SC0002

County Department Level 7 w/o CP

County of Sheboygan

Proposed Budget - Variance Report

For 2016

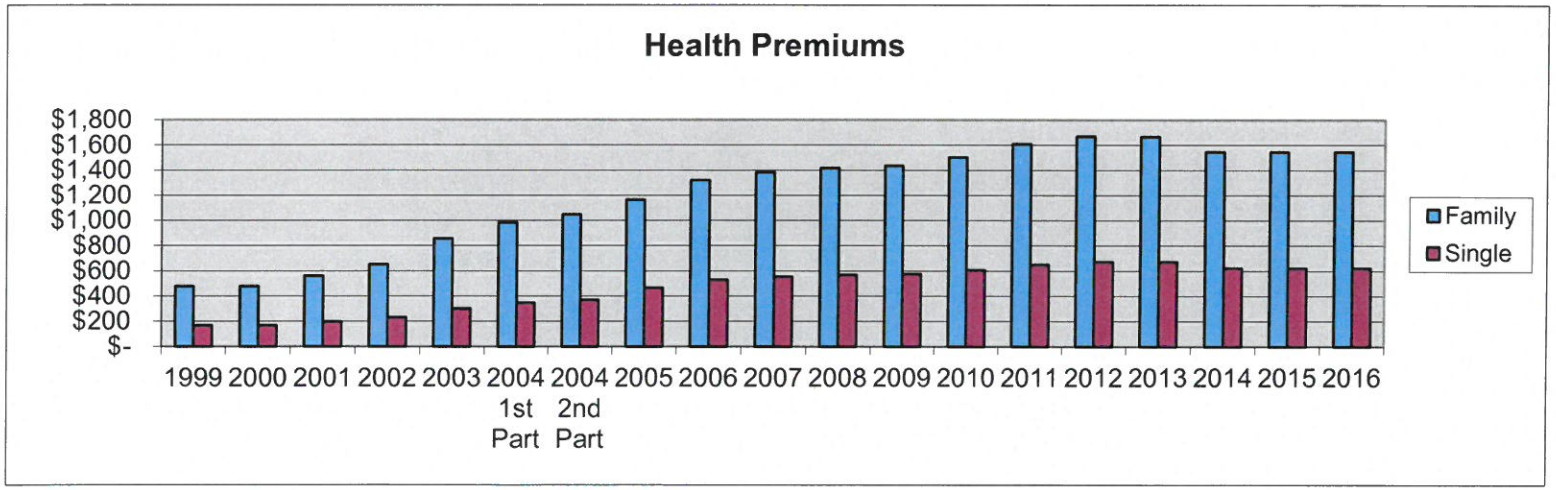
Description	5-Yr Average 2010-2014	Actual Annual 2013	Actual Annual 2014	Board Adopted 2015	Amended Budget 2015	Current Year At June 30th	Current Year Projection	Dept Budget Request 2016	$ Variance To 2015 Budget	% Chge To 2015 Bdgt
556000 Other Interdepartme	343							33,825	33,825	
550000 Interdepartmental Ch	343							33,825	33,825	
570000 Depreciation										
575000 Machinery & Equip D										
575000 Machinery & Equip D										
570000 Depreciation										
500000 Expense/Expenditure	12,124,231	12,199,618	12,292,350	12,435,965	12,435,965	6,625,597	12,922,740	14,188,060	1,752,095	14.09
700000 Other Financing Uses										
720000 Transfer to Other Fu										
721000 General Fund				34,010	34,010	17,004	34,010		34,010-	100.00-
722000 Special Revenue Fun										
722000 Special Revenue Fun										
725000 Enterprise Fund										
725000 Enterprise Fund										
726000 Internal Services F										
726000 Internal Services F										
720000 Transfer to Other Fu				34,010	34,010	17,004	34,010		34,010-	100.00-
700000 Other Financing Uses				34,010	34,010	17,004	34,010		34,010-	100.00-
00400 Employee Benefits Insur	266,190-	1,312,157-	248,060			667,511	895,743	1,398,790	1,398,790	2.58

Attachment: 400 - Employee Benefit (3142 : 2016 Employee Benefits)

Health Premiums - Sheboygan County

(Gross Cost - based on allocated premiums)

	Family			Single		
	Monthly Premium	$ Change From Prior Yr	% Change From Prior Yr	Monthly Premium	$ Change From Prior Yr	% Change From Prior Yr
1999	$ 478			$ 169		
2000	$ 478	$ -	0.0%	$ 169	$ -	0.0%
2001	$ 561	$ 83	17.5%	$ 198	$ 29	17.5%
2002	$ 653	$ 92	16.4%	$ 231	$ 33	16.4%
2003	$ 856	$ 202	31.0%	$ 302	$ 71	31.0%
2004 1st Part	$ 983	$ 128	14.9%	$ 347	$ 45	14.9%
2004 2nd Part	$ 1,047	$ 64	6.5%	$ 369	$ 23	6.5%
2005	$ 1,164	$ 117	11.1%	$ 466	$ 96	26.0%
2006	$ 1,320	$ 156	13.4%	$ 528	$ 62	13.4%
2007	$ 1,381	$ 61	4.6%	$ 553	$ 25	4.8%
2008	$ 1,417	$ 37	2.7%	$ 569	$ 15	2.8%
2009	$ 1,436	$ 18	1.3%	$ 576	$ 8	1.4%
2010	$ 1,504	$ 68	4.7%	$ 607	$ 31	5.3%
2011	$ 1,608	$ 104	7.2%	$ 649	$ 42	6.9%
2012	$ 1,669	$ 61	4.1%	$ 672	$ 23	3.6%
2013	$ 1,666	$ (3)	-0.2%	$ 672	$ -	0.0%
2014	$ 1,547	$ (119)	-7.1%	$ 623	$ (49)	-7.3%
2015	$ 1,547	$ -	0.0%	$ 623	$ -	0.0%
2016	$ 1,547	$ -	0.0%	$ 623	$ -	0.0%

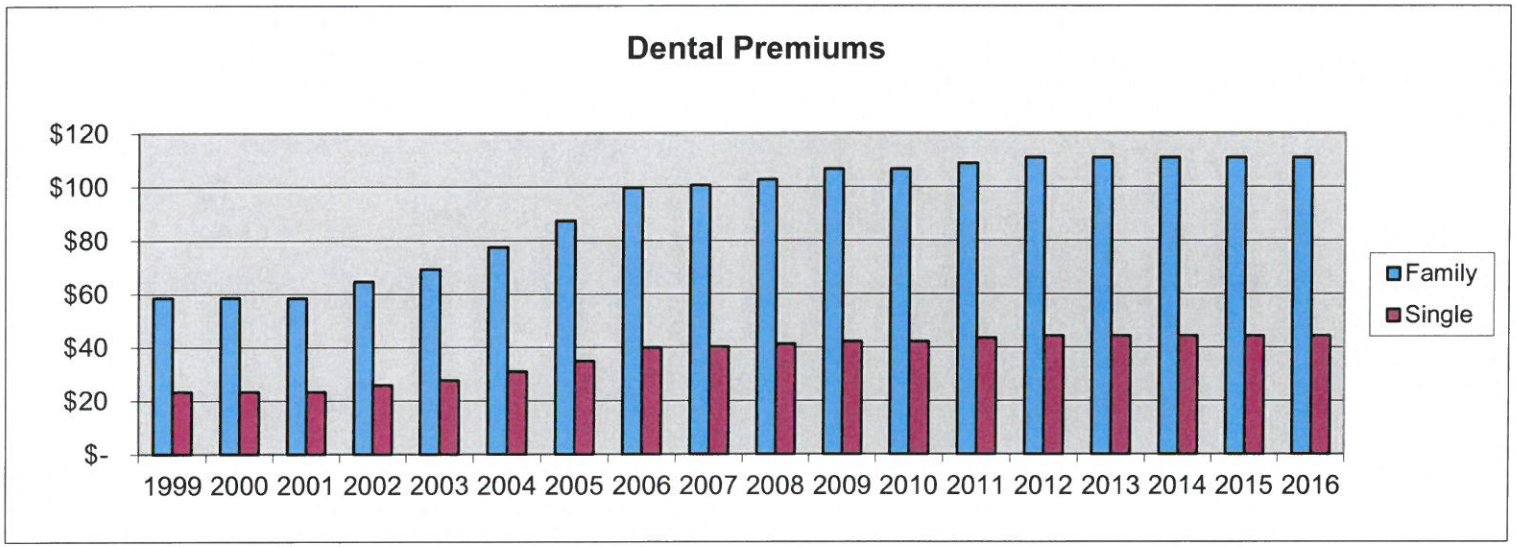


Attachment: 400 - Employee Benefit (3142 : 2016 Employee Benefits)

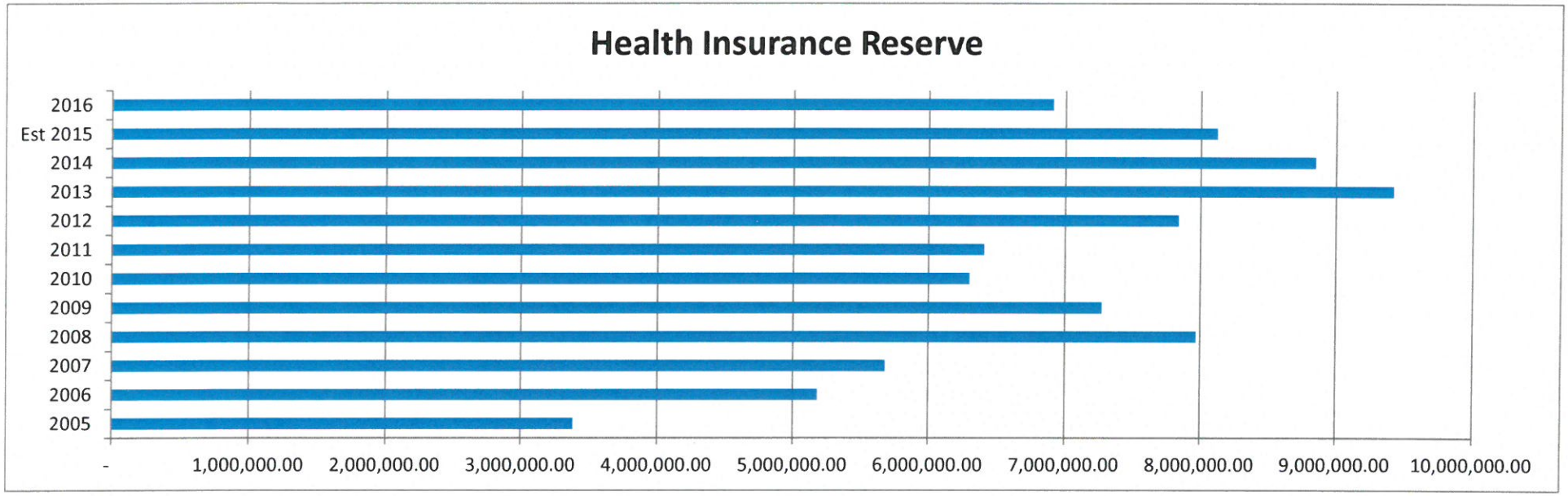
Dental Premiums - Sheboygan County

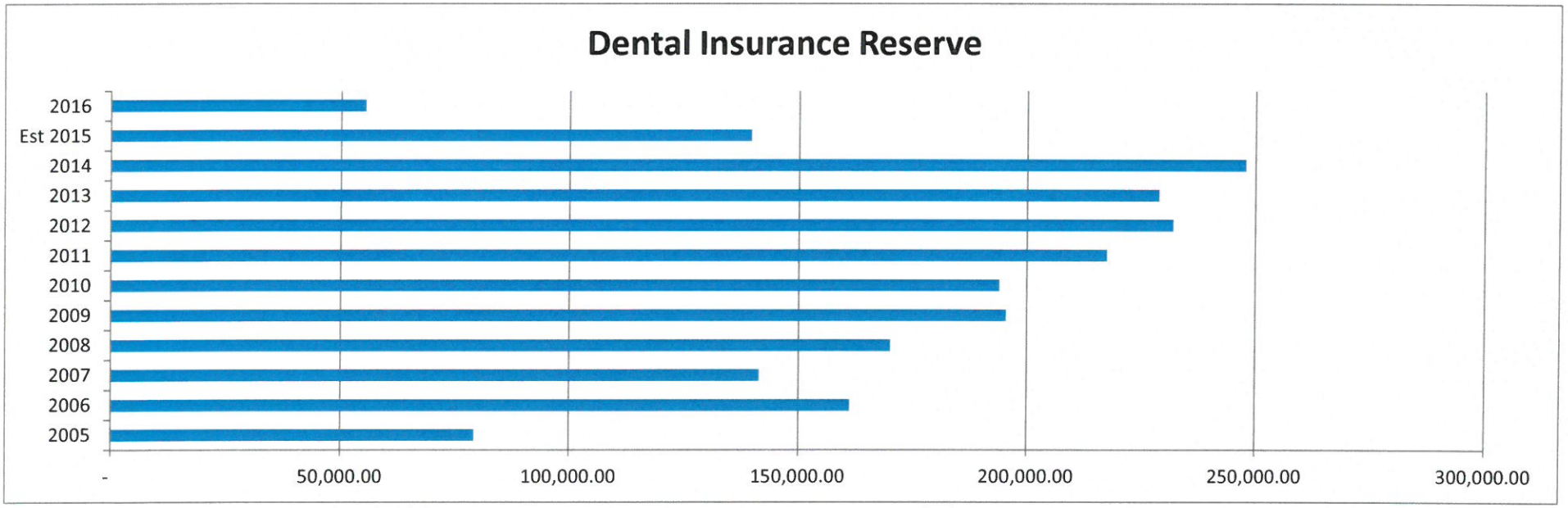
(Gross Cost - based on allocated premiums)

	Family			Single		
	Monthly Premium	$ Change From Prior Yr	% Change From Prior Yr	Monthly Premium	$ Change From Prior Yr	% Change From Prior Yr
1999	$ 59			$ 23		
2000	$ 59	$ -	0.0%	$ 23	$ -	0.0%
2001	$ 58	$ (0)	-0.2%	$ 23	$ -	0.0%
2002	$ 65	$ 6	10.6%	$ 26	$ 2	10.4%
2003	$ 69	$ 5	7.1%	$ 28	$ 2	7.1%
2004	$ 77	$ 8	11.8%	$ 31	$ 3	11.9%
2005	$ 87	$ 10	12.9%	$ 35	$ 4	12.9%
2006	$ 100	$ 12	14.1%	$ 40	$ 5	14.1%
2007	$ 101	$ 1	1.0%	$ 40	$ 0	1.0%
2008	$ 103	$ 2	2.1%	$ 41	$ 1	2.2%
2009	$ 107	$ 4	3.9%	$ 42	$ 1	2.4%
2010	$ 107	$ -	0.0%	$ 42	$ -	0.0%
2011	$ 109	$ 2	1.9%	$ 43	$ 1	3.2%
2012	$ 111	$ 2	2.0%	$ 44	$ 1	2.0%
2013	$ 111	$ -	0.0%	$ 44	$ -	0.0%
2014	$ 111	$ -	0.0%	$ 44	$ -	0.0%
2015	$ 111	$ -	0.0%	$ 44	$ -	0.0%
2016	$ 111	$ -	0.0%	$ 44	$ -	0.0%

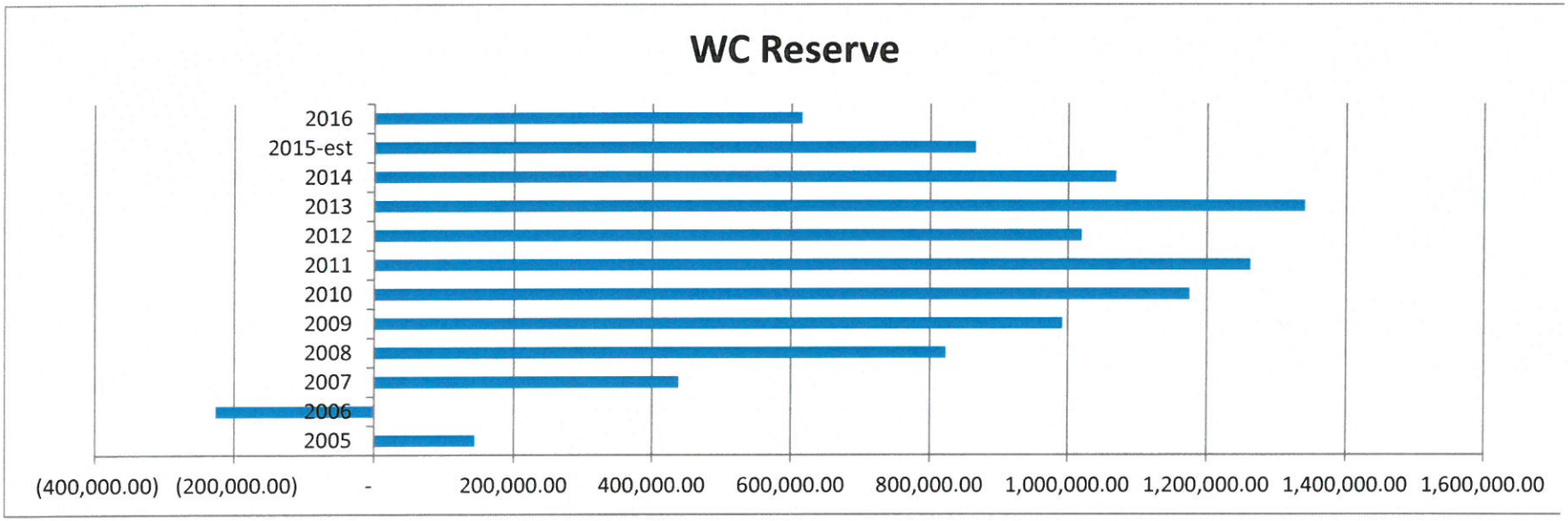


Attachment: 400 - Employee Benefit (3142 : 2016 Employee Benefits)

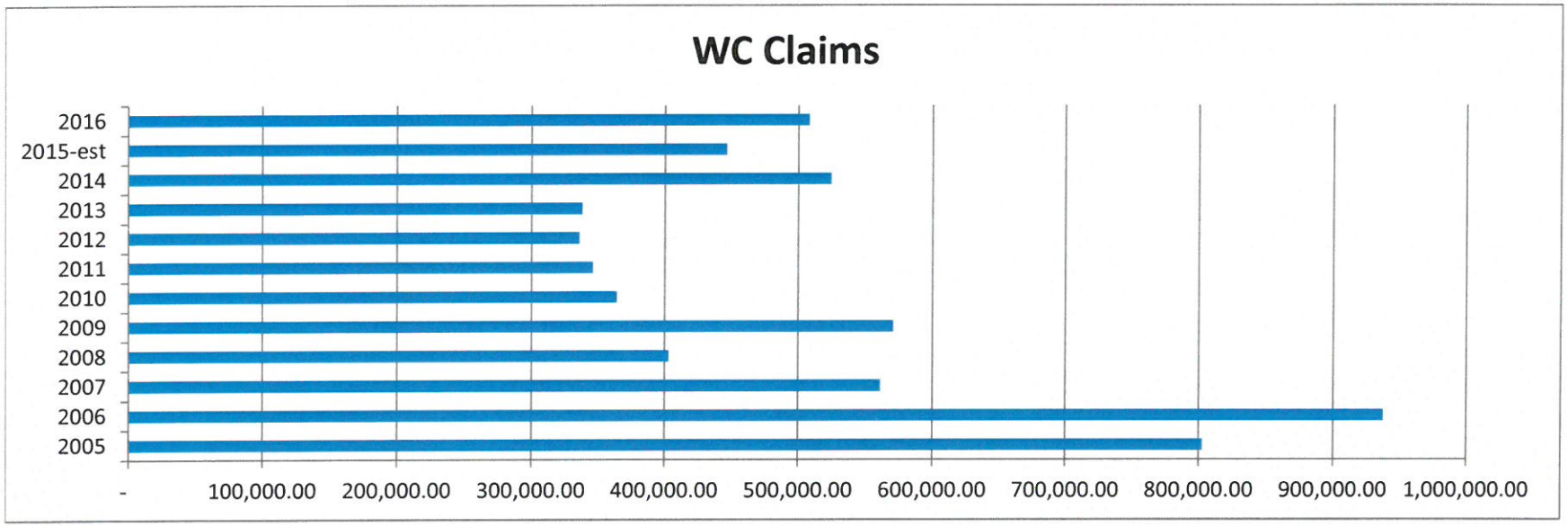




Attachment: 400 - Employee Benefit (3142 : 2016 Employee Benefits)

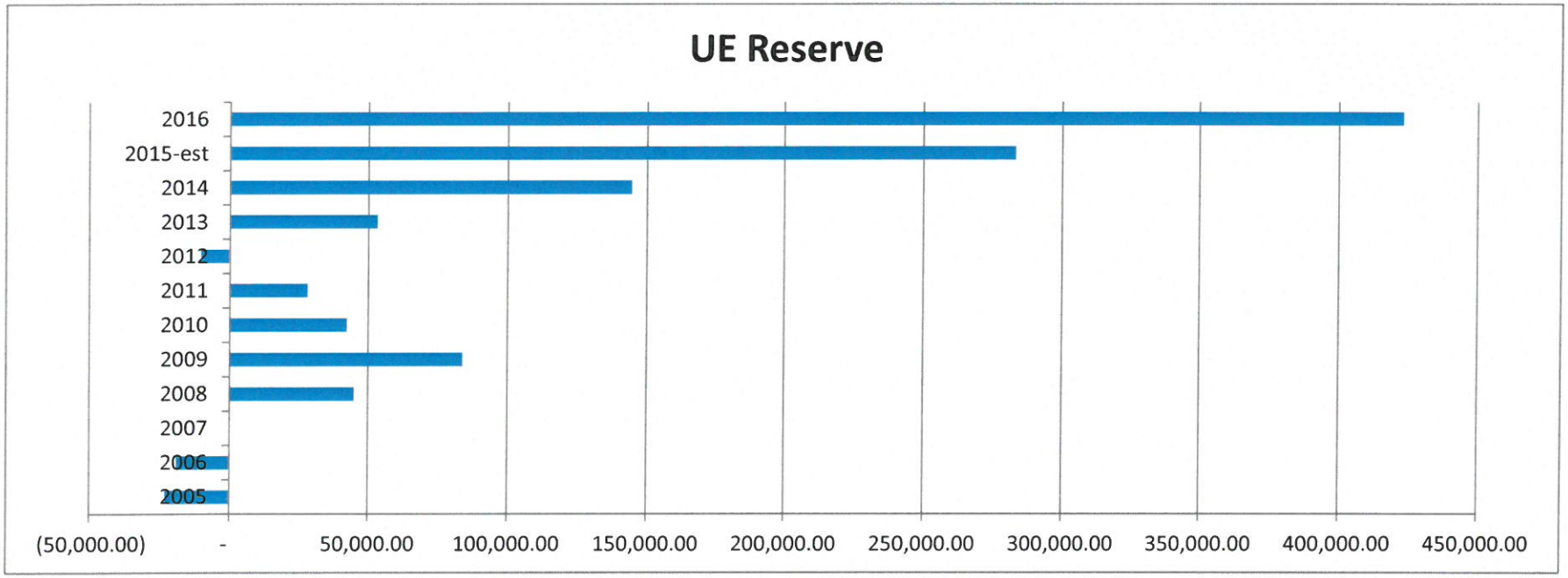


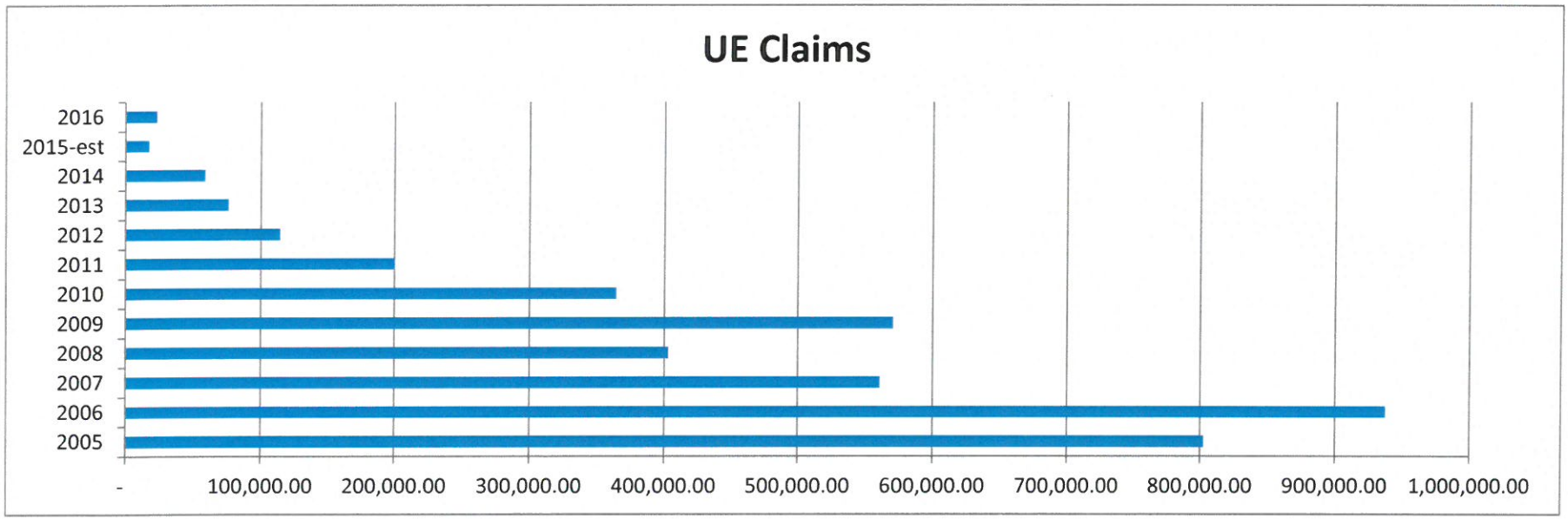
Premiums have been held steady for WC to adjust the reserve balance down.
Workers Compensation is charge to the departments through the payroll system. Rates are set per employee groupings based on risk factors for the activities performed in that position.



Claims for 2014 increased with a slight decrease projected for 2015

Attachment: 400 - Employee Benefit (3142 : 2016 Employee Benefits)





Prior year decisions have been made to build up the unemployement reserve to a safe level to even level out our charges to all departments In 2016, rates were held the same to continue to build the reserve.

Attachment: 400 - Employee Benefit (3142 : 2016 Employee Benefits)

SHEBOYGAN COUNTY

Roger L. Te Stroete
County Board Chairman

To: Members of the Finance Committee

From: Roger Te Stroete

Date: September 22, 2015

Re: Proposed 2016 Budget for County Board

The proposed 2016 budget for the County Board is $2,672 below the target and is presented for your review and consideration. It was supported by the Executive Committee on August 24, 2015 on a vote of 4-1.

Overall, there were increases totaling $8,010 and reductions totaling $10,682. Reductions were mainly in wages and health insurance due to the planned retirement of the Assistant to the County Administrator in May 2016. Her overall wages included 12.5% longevity for 33 years of service.

As a result of these reductions and the tax levy provided for 2016, this proposed budget includes:

- 14 conference chairs for Room 119 and a total of 40 side chairs for Rooms 119, 302, and 311 to replace the burgundy chairs purchased in 1998. The burgundy conference chairs and side chairs currently in each of the three areas will be relocated.
- NACo Conference attendance for the Chairman. The Chairman hasn't attended a NACo Conference since 2001.
- Replacement of the office laptop (current laptop was purchased in 2009).

Thank you for your consideration.

cc: Adam Payne
Wendy Charnon

Attachment: 186 - County Board (3154 : 2016 County Board)

Telephone (920) 459-3103
Facsimile (920) 459-3144

Administration Building
508 New York Avenue - Room 311
Sheboygan, WI 53081-4126

Roger.TeStroete@SheboyganCounty.com
www.Sheb

Liaison Committee Budget Sign Off 2016

Department: County Board

Liaison Committee: Executive

Committee Chair: Roger Te Stroete

Targets Set by Finance Committee		
Levy	$	-219,424
Transfer Out	$	0
Transfer In	$	0
Equity	$	0

Department Budget Requested			
Total Revenue	$	-219,372	Note: amount should be negative
Total Expense	$	216,700	Note: amount should be positive
Transfer In	$	0	
Transfer Out	$	0	
Equity	$	0	
Variance	**$**	**-2,672**	

Note: **Variance** *should be zero = meets budget target; or*
Variance *is a negative number = under budget; excess funds*

Signatures:

Roger Te Stroete — Committee Chair

8-31-15 — Date

Department Head

Date

Note: If the liaison committee supports one or more exceptions to the target; a letter of justification, completed and approved RESCEW form, and how the item ranks in the PEPC Report must be submitted with this form. The amounts are not to be included in the totals above.

Attachment: 186 - County Board (3154 : 2016 County Board)

Description	5-Yr Average 2010-2014	Actual Annual 2013	Actual Annual 2014	Board Adopted 2015	Amended Budget 2015	Current Year At June 30th	Current Year Projection	Dept Budget Request 2016	$ Variance To 2015 Budget	% Chge To 2015 Bdgt
00186 County Board										
400000 Revenues										
410000 Taxes										
411000 Property Tax Levy										
411100 Property Tax - Rea	234,944-	222,046-	221,712-	210,711-	210,711-	105,356-	210,711-	219,372-	8,661-	4.11
411000 Property Tax Levy	234,944-	222,046-	221,712-	210,711-	210,711-	105,356-	210,711-	219,372-	8,661-	4.11
410000 Taxes	234,944-	222,046-	221,712-	210,711-	210,711-	105,356-	210,711-	219,372-	8,661-	4.11
460000 Interest and Other R										
466000 Other Miscellaneous										
466200 Employee Reimburse										
466200 Employee Reimburse										
466000 Other Miscellaneous	110-									
460000 Interest and Other R	110-									
470000 Interdepartmental Re										
473000 System Operation Re										
473400 Printing & Duplica	15-		76-							
473000 System Operation Re	15-		76-							
476000 Other Interdepartme										
476110 Employee Wages & R	477-		2,387-							
476000 Other Interdepartme	477-		2,387-							
470000 Interdepartmental Re	493-		2,463-							
400000 Revenues	235,547-	222,046-	224,175-	210,711-	210,711-	105,356-	210,711-	219,372-	8,661-	4.11
500000 Expense/Expenditure										
510000 Personnel Related Ex										

Attachment: 186 - County Board (3154 : 2016 County Board)

Description	5-Yr Average 2010-2014	Actual Annual 2013	Actual Annual 2014	Board Adopted 2015	Amended Budget 2015	Current Year At June 30th	Current Year Projection	Dept Budget Request 2016	$ Variance To 2015 Budget	% Chge To 2015 Bdgt
511000 Wages										
511100 General										
511105 Regular	63,688	124,089	123,723	126,757	127,110	61,215	127,110	120,281	6,476-	5.11-
511100 General	111,889	124,089	123,723	126,757	127,110	61,215	127,110	120,281	6,476-	5.11-
511800 Temporary Help										
511800 Temporary Help										
511000 Wages	138,299	124,089	123,723	126,757	127,110	61,215	127,110	120,281	6,476-	5.11-
512000 Benefits										
512100 General										
512105 Social Security	10,316	9,145	9,086	9,697	9,697	4,479	9,697	9,201	496-	5.11-
512110 Retirement (Emplo	3,448	2,740	2,871	2,833	2,833	1,428	2,833	2,355	478-	16.87-
512100 General	13,764	11,885	11,956	12,530	12,530	5,907	12,530	11,556	974-	7.77-
512000 Benefits	13,764	11,885	11,956	12,530	12,530	5,907	12,530	11,556	974-	7.77-
510000 Personnel Related Ex	152,063	135,973	135,680	139,287	139,640	67,122	139,640	131,837	7,450-	5.35-
530000 Operating Expenses										
531000 Purchased Services										
531800 Utilities										
531800 Utilities										
531000 Purchased Services										
532000 Repair & Maintenanc										
532200 Maintenance of Equ										
532200 Maintenance of Equ	143									
532000 Repair & Maintenanc	143									
533000 General Operating										

Attachment: 186 - County Board (3154 : 2016 County Board)

Description	5-Yr Average 2010-2014	Actual Annual 2013	Actual Annual 2014	Board Adopted 2015	Amended Budget 2015	Current Year At June 30th	Current Year Projection	Dept Budget Request 2016	$ Variance To 2015 Budget	% Chge To 2015 Bdgt
533100 Advertising and Pr										
533100 Advertising and Pr										
533200 Travel and Meals										
533205 Mileage - Employe	18,126	17,996	17,849	17,215	17,215	8,412	16,570	18,000	785	4.56
533215 Meals - Employee	196	103	133	200	200	183	247	350	150	75.00
533220 Lodging - Employe	2,495	1,436	2,702	3,690	3,690	98	3,690	5,240	1,550	42.01
533235 Commercial Trans.	23					10		500	500	
533245 Seminars and Trai	2,412	1,900	2,846	3,175	3,175	656	3,175	3,675	500	15.75
533200 Travel and Meals	23,252	21,435	23,530	24,280	24,280	9,359	23,682	27,765	3,485	14.35
533300 Dues										
533305 Membership Dues	16,438	16,441	16,427	16,407	16,407	16,387	16,407	16,407		
533300 Dues	16,438	16,441	16,427	16,407	16,407	16,387	16,407	16,407		
533500 General Supplies										
533505 General	1,358	366	3,111	1,500	1,500	231	1,000	1,500		
533500 General Supplies	1,358	366	3,111	1,500	1,500	231	1,000	1,500		
533700 Office Supplies										
533705 Office	355	309	329	400	400	9	200	400		
533725 Postage	67	28	13	50	50	12	25	50		
533700 Office Supplies	422	337	343	450	450	21	225	450		
533870 Books & Periodical										
533875 Subscriptions	1,040	849	1,499	1,500	1,500	1,389	1,500	1,500		
533890 Books	11	22		50	50		172-	50		
533870 Books & Periodical	1,051	871	1,499	1,550	1,550	1,389	1,328	1,550		
533900 Other										
533925 Furniture Under $	2,168		10,838					11,844	11,844	
533928 Computer Sys $500	122		610					886	886	
533900 Other	2,341		11,448					12,730	12,730	

Attachment: 186 - County Board (3154 : 2016 County Board)

Description	5-Yr Average 2010-2014	Actual Annual 2013	Actual Annual 2014	Board Adopted 2015	Amended Budget 2015	Current Year At June 30th	Current Year Projection	Dept Budget Request 2016	$ Variance To 2015 Budget	% Chge To 2015 Bdgt
533000 General Operating	44,862	39,450	56,358	44,187	44,187	27,387	42,642	60,402	16,215	36.70
534000 Fixed Charges										
534100 Rentals										
534115 Rental of Equipme	324	697	925	925	925	832	1,293	925		
534100 Rentals	324	697	925	925	925	832	1,293	925		
534000 Fixed Charges	324	697	925	925	925	832	1,293	925		
530000 Operating Expenses	45,330	40,147	57,283	45,112	45,112	28,218	43,935	61,327	16,215	35.94
550000 Interdepartmental Ch										
551000 Employee Related In										
551100 Benefits - General										
551105 Health Insurance	8,407	8,486	7,905	7,888	7,888	3,987	7,888	5,157	2,731-	34.62-
551110 Dental Insurance	269	286	266	266	266	134	266	266		
551115 Group Life Insura	44	21	67	51	51	33	51	48	3-	5.88-
551125 Worker Compensati	249	77	73	76	76	32	76	72	4-	5.26-
551130 Unemployment Insu	265	173	478	367	367	236	367	341	26-	7.08-
551140 Pension Retiremen	486	315	484	152	152	76	152	40	112-	73.68-
551100 Benefits - General	9,777	9,357	9,274	8,800	8,800	4,498	8,800	5,924	2,876-	32.68-
551000 Employee Related In	9,777	9,357	9,274	8,800	8,800	4,498	8,800	5,924	2,876-	32.68-
551900 Insurance Charges										
551905 General Liability	551	474	468	441	441	221	441	459	18	4.08
551920 Property Insurance	643	682	779	870	870	435	870	1,298	428	49.20
551930 Deductible Escrow	75	64	73	76	76	38	76	74	2-	2.63-
551900 Insurance Charges	1,270	1,220	1,320	1,387	1,387	693	1,387	1,831	444	32.01
552000 Repairs & Maint Cha										
552100 Repairs & Maint Ch										

Attachment: 186 - County Board (3154 : 2016 County Board)

Description	5-Yr Average 2010-2014	Actual Annual 2013	Actual Annual 2014	Board Adopted 2015	Amended Budget 2015	Current Year At June 30th	Current Year Projection	Dept Budget Request 2016	$ Variance To 2015 Budget	% Chge To 2015 Bdgt
552100 Repairs & Maint Ch										
552000 Repairs & Maint Cha										
553000 System Operation Ch										
553100 System Operation C										
553105 Telephone	421	373	370	396	396	198	396	382	14-	3.54-
553115 Telephone - Long	10	14	20	9	9	5	9	19	10	111.11
553135 Printing & Duplic	996	513	458	900	900	406	500	600	300-	33.33-
553150 Data Processing S	15,211	14,820	14,820	14,820	14,820	7,410	14,820	14,780	40-	.27-
553100 System Operation C	16,641	15,720	15,668	16,125	16,125	8,019	15,725	15,781	344-	2.13-
553000 System Operation Ch	16,641	15,720	15,668	16,125	16,125	8,019	15,725	15,781	344-	2.13-
556000 Other Interdepartme										
556100 Other Interdepartm										
556100 Other Interdepartm	80									
556000 Other Interdepartme	80									
550000 Interdepartmental Ch	27,767	26,297	26,262	26,312	26,312	13,211	25,912	23,536	2,776-	10.55-
560000 Capital Outlay										
566000 Office Furniture &										
566000 Office Furniture &										
560000 Capital Outlay										
570000 Depreciation										
575000 Machinery & Equip D										
575000 Machinery & Equip D										
570000 Depreciation										

Attachment: 186 - County Board (3154 : 2016 County Board)

Description	5-Yr Average 2010-2014	Actual Annual 2013	Actual Annual 2014	Board Adopted 2015	Amended Budget 2015	Current Year At June 30th	Current Year Projection	Dept Budget Request 2016	$ Variance To 2015 Budget	% Chge To 2015 Bdgt
580000 Debt Service										
582000 Interest										
582000 Interest										
580000 Debt Service										
500000 Expense/Expenditure	225,160	202,417	219,225	210,711	211,064	108,551	209,487	216,700	5,989	2.84
600000 Other Financing Sourc										
630000 Opt'g Transfers from										
630000 Opt'g Transfers from										
600000 Other Financing Sourc										
700000 Other Financing Uses										
720000 Transfer to Other Fu										
720000 Transfer to Other Fu										
700000 Other Financing Uses										
00186 County Board	10,387-	19,629-	4,950-		353	3,195	1,224-	2,672-	2,672-	

Attachment: 186 - County Board (3154 : 2016 County Board)

SHEBOYGAN COUNTY

Adam N. Payne
County Administrator

To: Members of the Finance Committee

From: Adam Payne

Date: September 24, 2015

Re: Proposed 2016 Budget for County Administrator

The proposed 2016 budget for the County Administrator is $6,780 below the target and is presented for your review and consideration.

Decreases were mainly in wages and health insurance due to the planned retirement of the Assistant to the County Administrator in May 2016. Her overall wages included 12.5% longevity for 33 years of service.

The primary change in the proposed budget is to assign the County Administrator a decommissioned Sheriff's Department vehicle at a net cost of $2,200.

Background

As a component of the proposed budget, the Executive Committee originally included a $7,500 vehicle allowance and $2,500 deferred compensation retention incentive for the County Administrator. However, after consulting with the HR Committee (letter to HR Committee and supporting documentation attached), the vehicle allowance and deferred compensation retention incentive has been removed from the proposed budget, and as an alternative, been replaced with a decommissioned Sheriff's Department vehicle.

As you know, each year the Sheriff's Department replaces a minimum of seven vehicles, and the surplus vehicles are then turned over to the Purchasing Agent who evaluates their condition and assigns them to departments as needed. In general, the cost per mile to utilize these vehicles is about half the cost of personal vehicle reimbursement at the IRS rate.

Conclusion

This alternative is $7,800 less than what the Executive Committee originally supported as a component of the proposed budget. In addition to being more cost-effective, it's not a paid benefit, addressing the concern expressed by some members of the HR Committee.

In summary, the proposed budget is below the established target, and the Executive Committee and I respectfully request your support.

Cc: Executive Committee
Attachments (4)

Telephone (920) 459-3103
Facsimile (920) 459-3144

Administration Building
508 New York Avenue - Room 311
Sheboygan, WI 53081-4126

Adam.Payne@Sheboygan
www.Sheboyg

Attachment: 1092 - County Administrator (3155 : 2016 County Administrator)

Liaison Committee Budget Sign Off 2016

Department: County Administrator

Liaison Committee: Executive Committee

Committee Chair: Roger Te Stroete

Targets Set by Finance Committee		
Levy	$	-224,277
Transfer Out	$	0
Transfer In	$	0
Equity	$	0

Department Budget Requested			
Total Revenue	$	-224,979	Note: amount should be negative
Total Expense	$	218,199	Note: amount should be positive
Transfer In	$	0	
Transfer Out	$	0	
Equity	$	0	
Variance	**$**	**-6,780**	

Note: **Variance** *should be zero = meets budget target; or*
Variance *is a negative number = under budget; excess funds*

Signatures:

Roger Te Stroete — Committee Chair

9-24-15 — Date

Cle A. Payne — Department Head

9-24-15 — Date

Note: If the liaison committee supports one or more exceptions to the target; a letter of justification, completed and approved RESCEW form, and how the item ranks in the PEPC Report must be submitted with this form. The amounts are not to be included in the totals above.

Attachment: 1092 - County Administrator (3155 : 2016 County Administrator)

Description	5-Yr Average 2010-2014	Actual Annual 2013	Actual Annual 2014	Board Adopted 2015	Amended Budget 2015	Current Year At June 30th	Current Year Projection	Dept Budget Request 2016	$ Variance To 2015 Budget	% Chge To 2015 Bdgt
01092 County Administrator										
400000 Revenues										
410000 Taxes										
411000 Property Tax Levy										
411100 Property Tax - Rea	212,456-	211,995-	215,433-	220,384-	220,384-	110,192-	220,384-	223,950-	3,566-	1.62
411000 Property Tax Levy	212,456-	211,995-	215,433-	220,384-	220,384-	110,192-	220,384-	223,950-	3,566-	1.62
410000 Taxes	212,456-	211,995-	215,433-	220,384-	220,384-	110,192-	220,384-	223,950-	3,566-	1.62
460000 Interest and Other R										
466000 Other Miscellaneous										
466125 Miscellaneous Reim	519-	165-	147-	165-	165-	78-	165-	165-		
466200 Employee Reimburse										
466200 Employee Reimburse										
466000 Other Miscellaneous	519-	165-	147-	165-	165-	78-	165-	165-		
460000 Interest and Other R	519-	165-	147-	165-	165-	78-	165-	165-		
470000 Interdepartmental Re										
473000 System Operation Re										
473400 Printing & Duplica	15-		76-							
473000 System Operation Re	15-		76-							
476000 Other Interdepartme										
476110 Employee Wages & R	912-	745-	2,674-	864-	864-	462-	864-	864-		
476000 Other Interdepartme	912-	745-	2,674-	864-	864-	462-	864-	864-		
470000 Interdepartmental Re	927-	745-	2,750-	864-	864-	462-	864-	864-		
400000 Revenues	213,901-	212,905-	218,331-	221,413-	221,413-	110,732-	221,413-	224,979-	3,566-	1.61
500000 Expense/Expenditure										

Attachment: 1092 - County Administrator (3155 : 2016 County Administrator)

Description	5-Yr Average 2010-2014	Actual Annual 2013	Actual Annual 2014	Board Adopted 2015	Amended Budget 2015	Current Year At June 30th	Current Year Projection	Dept Budget Request 2016	$ Variance To 2015 Budget	% Chge To 2015 Bdgt
510000 Personnel Related Ex										
511000 Wages										
511100 General										
511105 Regular	145,426	152,300	157,405	159,147	161,494	79,636	161,494	156,379	2,768-	1.74-
511100 General	156,595	152,300	157,405	159,147	161,494	79,636	161,494	156,379	2,768-	1.74-
511800 Temporary Help										
511800 Temporary Help										
511000 Wages	156,595	152,300	157,405	159,147	161,494	79,636	161,494	156,379	2,768-	1.74-
512000 Benefits										
512100 General										
512105 Social Security	11,172	10,890	11,243	11,501	11,501	5,884	11,501	10,891	610-	5.30-
512110 Retirement (Emplo	11,627	10,152	11,003	10,822	10,822	5,415	10,822	10,321	501-	4.63-
512100 General	22,799	21,042	22,246	22,323	22,323	11,300	22,323	21,212	1,111-	4.98-
512800 Temporary Help										
512800 Temporary Help										
512000 Benefits	22,799	21,042	22,246	22,323	22,323	11,300	22,323	21,212	1,111-	4.98-
510000 Personnel Related Ex	179,393	173,342	179,651	181,470	183,817	90,935	183,817	177,591	3,879-	2.14-
530000 Operating Expenses										
531000 Purchased Services										
531800 Utilities										
531840 Telephone - Cellu	746	797	636	840	840	253	650	650	190-	22.62-
531800 Utilities	746	797	636	840	840	253	650	650	190-	22.62-
531000 Purchased Services	746	797	636	840	840	253	650	650	190-	22.62-
532000 Repair & Maintenanc										
532200 Maintenance of Equ										

Attachment: 1092 - County Administrator (3155 : 2016 County Administrator)

Description	5-Yr Average 2010-2014	Actual Annual 2013	Actual Annual 2014	Board Adopted 2015	Amended Budget 2015	Current Year At June 30th	Current Year Projection	Dept Budget Request 2016	$ Variance To 2015 Budget	% Chge To 2015 Bdgt
532230 Vehicle								800	800	
532200 Maintenance of Equ	132							800	800	
532000 Repair & Maintenanc	132							800	800	
533000 General Operating										
533100 Advertising and Pr										
533100 Advertising and Pr										
533200 Travel and Meals										
533205 Mileage - Employe	1,201	1,251	1,266	1,200	1,200		1,200	200	1,000-	83.33-
533215 Meals - Employee	39	46	96	75	75	63	140	200	125	166.67
533220 Lodging - Employe	665	337	1,000	1,066	1,066	118	1,066	1,425	359	33.68
533235 Commercial Trans.	242		367	450	450	348	348	500	50	11.11
533245 Seminars and Trai	566	390	815	900	900	640	900	900		
533200 Travel and Meals	2,712	2,024	3,544	3,691	3,691	1,169	3,654	3,225	466-	12.63-
533300 Dues										
533305 Membership Dues	177	100	50	455	455	328	455	500	45	9.89
533300 Dues	177	100	50	455	455	328	455	500	45	9.89
533500 General Supplies										
533505 General	837	1,005	487	650	650	867	650	536	114-	17.54-
533500 General Supplies	837	1,005	487	650	650	867	650	536	114-	17.54-
533700 Office Supplies										
533705 Office	164	143	152	150	150	68	150	150		
533725 Postage	98	93	53	50	50	34	50	60	10	20.00
533700 Office Supplies	262	236	205	200	200	102	200	210	10	5.00
533800 Maintenance Suppli										
533825 Fuel - Gasoline								1,920	1,920	
533800 Maintenance Suppli								1,920	1,920	

Attachment: 1092 - County Administrator (3155 : 2016 County Administrator)

Description	5-Yr Average 2010-2014	Actual Annual 2013	Actual Annual 2014	Board Adopted 2015	Amended Budget 2015	Current Year At June 30th	Current Year Projection	Dept Budget Request 2016	$ Variance To 2015 Budget	% Chge To 2015 Bdgt
533870 Books & Periodical										
533875 Subscriptions	268	247	247	260	260	99	300	300	40	15.38
533890 Books	27	122								
533870 Books & Periodical	295	368	247	260	260	99	300	300	40	15.38
533900 Other										
533928 Computer Sys $500	122		610							
533951 Employee Recognit	37		184	466	466	191	466	1,153	687	147.42
533900 Other	210		794	466	466	191	466	1,153	687	147.42
533000 General Operating	4,494	3,734	5,327	5,722	5,722	2,756	5,725	7,844	2,122	37.08
534000 Fixed Charges										
534100 Rentals										
534115 Rental of Equipme	324	697	925	925	925	832	1,293	925		
534100 Rentals	324	697	925	925	925	832	1,293	925		
534200 Insurance										
534200 Insurance										
534000 Fixed Charges	324	697	925	925	925	832	1,293	925		
530000 Operating Expenses	5,697	5,228	6,888	7,487	7,487	3,841	7,668	10,219	2,732	36.49
550000 Interdepartmental Ch										
551000 Employee Related In										
551100 Benefits - General										
551105 Health Insurance	25,209	25,458	23,645	23,664	23,664	11,788	23,664	20,933	2,731-	11.54-
551110 Dental Insurance	795	798	798	798	798	398	798	798		
551115 Group Life Insura	72	83	86	89	89	44	89	88	1-	1.12-
551125 Worker Compensati	335	91	94	95	95	45	95	94	1-	1.05-
551130 Unemployment Insu	459	553	614	637	637	314	637	626	11-	1.73-

Attachment: 1092 - County Administrator (3155 : 2016 County Administrator)

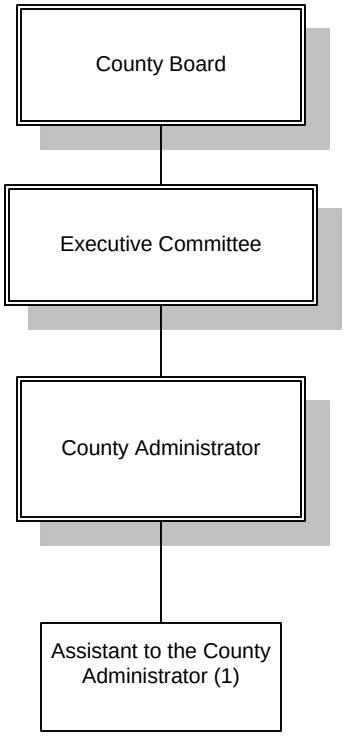
Description	5-Yr Average 2010-2014	Actual Annual 2013	Actual Annual 2014	Board Adopted 2015	Amended Budget 2015	Current Year At June 30th	Current Year Projection	Dept Budget Request 2016	$ Variance To 2015 Budget	% Chge To 2015 Bdgt
551140 Pension Retiremen	1,842	1,955	1,936	2,022	2,022	1,011	2,022	2,077	55	2.72
551100 Benefits - General	28,879	28,939	27,173	27,305	27,305	13,600	27,305	24,616	2,689-	9.85-
551000 Employee Related In	28,879	28,939	27,173	27,305	27,305	13,600	27,305	24,616	2,689-	9.85-
551900 Insurance Charges										
551905 General Liability	475	438	454	431	431	216	431	482	51	11.83
551915 Auto Insurance										
551917 Auto Mutual								500	500	
551915 Auto Insurance								500	500	
551920 Property Insurance	115	116	133	148	148	74	148	221	73	49.32
551930 Deductible Escrow	66	60	71	74	74	37	74	77	3	4.05
551900 Insurance Charges	656	614	658	653	653	327	653	1,280	627	96.02
552000 Repairs & Maint Cha										
552100 Repairs & Maint Ch										
552100 Repairs & Maint Ch	3									
552000 Repairs & Maint Cha	3									
553000 System Operation Ch										
553100 System Operation C										
553105 Telephone	384	375	373	399	399	200	399	385	14-	3.51-
553115 Telephone - Long	39	29	39	18	18	13	18	37	19	105.56
553130 Supplies	5	3	3							
553135 Printing & Duplic	581	529	84	300	300	429	300	300		
553150 Data Processing S	3,876	3,781	3,781	3,781	3,781	1,890	3,781	3,771	10-	.26-
553100 System Operation C	4,885	4,717	4,280	4,498	4,498	2,532	4,498	4,493	5-	.11-
553000 System Operation Ch	4,885	4,717	4,280	4,498	4,498	2,532	4,498	4,493	5-	.11-
556000 Other Interdepartme										

Attachment: 1092 - County Administrator (3155 : 2016 County Administrator)

Description	5-Yr Average 2010-2014	Actual Annual 2013	Actual Annual 2014	Board Adopted 2015	Amended Budget 2015	Current Year At June 30th	Current Year Projection	Dept Budget Request 2016	$ Variance To 2015 Budget	% Chge To 2015 Bdgt
556100 Other Interdepartm										
556100 Other Interdepartm										
556000 Other Interdepartme										
550000 Interdepartmental Ch	34,423	34,270	32,111	32,456	32,456	16,459	32,456	30,389	2,067-	6.37-
570000 Depreciation										
575000 Machinery & Equip D										
575000 Machinery & Equip D										
570000 Depreciation										
580000 Debt Service										
582000 Interest										
582000 Interest										
580000 Debt Service										
500000 Expense/Expenditure	219,513	212,840	218,649	221,413	223,760	111,235	223,941	218,199	3,214-	1.45-
600000 Other Financing Sourc										
630000 Opt'g Transfers from										
630000 Opt'g Transfers from										
600000 Other Financing Sourc										
700000 Other Financing Uses										
720000 Transfer to Other Fu										
720000 Transfer to Other Fu										
700000 Other Financing Uses										
01092 County Administrator	5,611	65-	319		2,347	502	2,528	6,780-	6,780-	

Attachment: 1092 - County Administrator (3155 : 2016 County Administrator)

Sheboygan County Organizational Chart



Attachment: 1092 - County Administrator (3155 : 2016 County Administrator)

SHEBOYGAN COUNTY

Roger L. Te Stroete
County Board Chairman

To: Human Resources Committee

From: Roger Te Stroete

Date: September 2, 2015

Re: Request

On behalf of the Executive Committee, I respectfully request your support for a $7,500 vehicle allowance and $2,500 deferred compensation retention incentive for the County Administrator. The 2016 proposed office budget for the County Administrator includes these benefits and meets the budget target.

In order to attract and retain County Administrators across the state and region, it is not uncommon to provide additional benefits. Attached for your interest and review are examples of salary and benefits, sorted in order by total compensation. I think you will find these examples of interest.

Also attached for your interest and review is a memo from Bernie Rammer stating that the assigned vehicle to the Transportation Director equates to $11,451 in expense per year. At present, we have four staff that have vehicles assigned to them which they are authorized to take to and from work.

County Administrator Adam Payne has served as our Chief Administrative Officer for the past 16 years. He is a tremendous asset to Sheboygan County, and has a proven track record. The following are some examples of his leadership and teamwork:

- Leads a collaborative annual budget development process and every year the County Board is positioned to achieve its goal.
- Implemented numerous cost containment initiatives, including negotiating the sale of the Sunny Ridge Nursing Home in 2007, saving $3 million annually.
- Established a county purchasing agent, completed two county-wide program evaluation and prioritization processes, consolidated a number of departments, and initiated independent department operational reviews all contributing to substantial savings.
- Reduced staffing levels from a high of 1,349 to 810 – our total payroll is less today than it was in 2001.
- Positioned the County Board to reduce property taxes four of the last eight years.

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Sheboygan, WI 53081-4126

Roger.TeStroete@SheboyganCounty.com
www.sheboygancounty.com

Attachment: 1092 - County Administrator (3155 : 2016 County Administrator)

- Sheboygan County's property tax levy only increased 3.52% since 2007, compared with 18.93% for the average county.

- As a result of the Sheboygan County not increasing its property tax levy equal to the average Wisconsin County the past eight years, Sheboygan County taxpayers have saved $49.3 million.

- Sheboygan County has healthy fiscal reserves, an excellent bond rating, and we recently received a Certificate of Achievement for Excellence in Financial Reporting. Sheboygan County also received the Foth 2009 Wisconsin Good Government Award for intergovernmental cooperation and innovative programs, including establishing our InHealth Clinic.

- Thanks in great part to Sheboygan County's strong leadership and support, $80 million in local, state and federal funding was leveraged for the Sheboygan River and Harbor clean-up that also removed the stigma of being an EPA Superfund site.

- Sheboygan County established the Amsterdam Dunes Wetland Mitigation Bank and Preservation Area, which preserves and enhances a very unique property while also better positioning the County to support economic development and public infrastructure expansion.

Successful organizations understand the importance and value of leadership, and leadership development. We also know it is challenging to fill key leadership positions, and that the ability of an organization to attract and retain good people is essential.

Sheboygan County is fortunate to have Adam Payne as our County Administrator. He is a leader with a proven track record, respected by his co-workers, and active and highly regarded in the community. Though I know money is not what motivates him, nor is it his goal to be the highest paid County Administrator in the State, Adam does want to receive a competitive compensation package and know that the Sheboygan County Board wants to retain him.

2016 presents a rare window of opportunity to provide a vehicle allowance and deferred compensation benefit while still meeting the County Administrator's budget target. The Executive Committee supports these benefits as a wise investment, and I respectfully request your support as well.

Thank you.

Attachment: 1092 - County Administrator (3155 : 2016 County Administrator)

County Administrator Compensation/Benefit Comparison

September 3, 2015

County	2010 Population	2015 (Current) Salary	Years in Position	Retention Incentive	Vehicle Allowance	Expense Allowance	Deferred Comp	Dues for Civic Clubs	Vacation	Professional Development	Total Compensation
Dunn	43,857	$121,472	14		$6,900				20	Memberships to Associations and attending one national conference annually	$128,372
Sheboygan	**115,507**	**$130,333**	**16**						**22**	**Membership to WCEA and attending WCA, NACo conferences budgeted**	**$130,333**
Eau Claire	98,736	$135,000	1 MONTH					Reasonable membership dues, fees and attendant expenses to participate in a local civic or community organization	26	Memberships to NACA, ICMA, WCEA, WCMA and cost of attending one national conference annually	$135,000
Rock	160,331	$127,500	1		$6,000	$2,000	$4,000 annually to deferred compensation plan		25	Membership includes WCMA, ICMA, WCEA	$139,500
Calumet	48,971	$135,000 (to increase $5,000 per year through 2018 - 2018 salary will be $150,000)	1	Beginning January 2016, $4,000 annually. Beginning January 2018, $8,000 annually.			3% of annual base salary annually to deferred compensation plan ($4,050 for 2015)		PTO earned at level 5 (21 years of service). Total per year is 43.	Dues for NACA, ICMA, WCEA, WCMA and cost of attending one national conference in addition to the NACo conference annually.	$143,050
St. Croix	84,345	$160,000	4	Same P4P as other County Employees. For 2015, amount earned was 2% or $3,200.	$4,800 with annual adjustment to reflect increases and decreases in CPI.				36	Dues for WCMA, ICMA and one area service organization. May attend 2 NACo/NACA and one ICMA Conference annually.	$168,000
a Crosse	114,638	$180,245	12		$2,400 plus travel outside the County on County business will be reimbursed according to County policy		$12,000 annually to deferred compensation plan	Pay for reasonable membership fees and/or dues for ONE club/organization	35	Includes ICMA, WCMA, NACo dues and conference expenses	$194,645

SHEBOYGAN COUNTY BUDGET SUMMARY PUBLICATION
NOTICE OF PUBLIC HEARING
2016 SHEBOYGAN COUNTY BUDGET

Notice is hereby given pursuant to Sec. 65.90 of the Wisconsin Statutes that a public hearing will be held by the County Board of Supervisors on the proposed 2016 budget at 6:00 P.M., October 27, 2015 in the County Board room on the Fifth Floor of the Courthouse located at 615 North 6th Street, Sheboygan, Wisconsin. Any resident or taxpayer of Sheboygan County will have the opportunity to give written and/or oral comment.

The proposed budget for 2016, in detail, is now available for public inspection in the Finance Department of Sheboygan County, located in Room 208 of the Administration Building, 508 New York Avenue, Sheboygan, Wisconsin.

BUDGET SUMMARY

	2015 Adopted Budget		2015 Estimates		2016 Finance Committee Budget		Percent Change from 2015 Adopted Budget
Revenues							
Taxes	$ 47,010,607		$ 47,010,607		$ 48,359,637		**2.87%**
Intergovernmental Charges & Grants	32,241,533		33,266,274		30,407,882		**-5.69%**
Licenses & Permits	721,047		650,269		652,700		**-9.48%**
Fines, Forfeitures & Penalties	300,700		290,300		294,700		**-2.00%**
Public Charges for Services	19,555,483		23,205,636		20,686,981		**5.79%**
Interdepartmental Revenues	17,424,513		17,216,072		17,070,459		**-2.03%**
Miscellaneous Revenues	3,165,901		3,470,429		3,480,136		**9.93%**
Other Financing Sources	4,579,078	(a)	598,862	(b)	7,604,855	(c)	**66.08%**
Total Revenues	$ 124,998,862		$ 125,708,449		$ 128,557,350		**2.85%**
Expenditures							
General Government	28,047,454		$28,370,151		$30,230,458		**7.78%**
Public Safety	17,502,191		17,376,598		18,531,760		**5.88%**
Public Works	13,987,477		14,968,772		13,823,343		**-1.17%**
Health & Human Services	45,499,777		44,394,753		46,348,546		**1.87%**
Culture, Recreation and Education	602,317		625,476		605,583		**0.54%**
Conservation & Development	2,066,573		2,348,387		2,112,594		**2.23%**
Capital Outlay	1,216,188		2,588,465		1,902,600		**56.44%**
Capital Projects	9,030,075		9,030,075		8,037,000	(d)	**-11.00%**
Debt Service	7,046,810	(a)	7,046,810		6,965,466		**-1.15%**
Total Expenditures (e)	$124,998,862		$126,749,487		$128,557,350		**2.85%**

Attachment: Notice of Public Hearing (3169 : Notice of Public Hearing)

BUDGET/FUND BALANCE SUMMARY - - ALL FUNDS

	General Fund	Special Revenue	Enterprise (Health Care Centers)	Internal Service	Debt Service	Capital Projects	Totals
Estimated Fund Balance 1/1/2016	$ 23,134,541 (e)	$ 600,000 (f)	$ 7,956,330 (g)	$ 18,666,324 (h)	$ 56,201 (i)	$ 339,678 (j)	$ 50,753,074
Budgeted Revenues	11,984,732	19,926,747	12,369,968	25,270,329	597,518	7,802,000	77,951,294
Tax Levy	22,770,344	13,358,463	783,909	3,791,704	6,311,747		47,016,167
Budgeted Expenditures	(34,765,940)	(33,285,210)	(13,153,877)	(30,460,823)	(6,965,466)	(8,037,000)	(126,668,316)
Excess of Revenues Over (Under) Expenditures	(10,864)	-	-	(1,398,790)	(56,201)	(235,000)	(1,700,855)
Operating Transfers							-
Estimated Fund Balance 12/31/16	$23,123,677 (e)	$600,000 (f)	$7,956,330 (g)	$17,267,534 (h)	$0	$104,678 (i)	$49,052,219

TAX BASE

Equalized Valuation 2015	$ 8,380,543,700 (k)
Equalized Valuation 2014	$ 8,331,862,700
Change in Valuation	$ 48,681,000
	0.58%

COMPOSITE RATES (l)

2006	$5.64
2007	$5.25
2008	$5.00
2009	$4.96
2010	$5.23
2011	$5.28
2012	$5.41
2013	$5.60
2014	$5.64
Preliminary 2015	$5.77

LEVIES

Actual 2006 Tax Levy	$ 45,412,901
Actual 2007 Tax Levy	$ 44,861,211
Actual 2008 Tax Levy	$ 44,331,717
Actual 2009 Tax Levy	$ 44,222,084
Actual 2010 Tax Levy	$ 45,346,942
Actual 2011 Tax Levy	$ 45,255,914
Actual 2012 Tax Levy	$ 45,610,915
Actual 2013 Tax Levy	$ 46,444,243
Actual 2014 Tax Levy	$ 47,010,607
Preliminary 2015 Tax Levy	$ 48,359,637

(a) Includes usage of $489,864 of Information Technology retained earnings, usage of $129,139 of Debt Service assigned fund balance, an increase of $55,000 of jail assessment fees, an increase of $14,925 of land record fees, issuance of $4,000,000 of general obligation notes and usage of $30,000 of Capital Projects fund balance.

(b) Includes usage of $128,788 of Debt Service fund balance, $30,000 of Capital Project fund balance, usage of $489,864 of Information Technology retained earnings, increase of $19,000 of jail assessment restricted funds and $30,790 increase in Land Records restricted funds.

(c) Includes increase of $79,000 of jail assessment restricted funds, usage of $235,000 of Capital Project fund balance, usage of $56,201 of debt service fund balance, usage of $89,864 of land records fund balance and issuance of $5,500,000 of general obligation notes.

(d) For comparison purposes, assumes all funds budgeted for capital projects will be expended in the year budgeted.

(e) Includes estimated unassigned fund balance of $19,192,652.

(f) Includes estimated unassigned fund balance of $500,000.

(g) Includes $397,817 of unrestricted net assets.

(h) $8,633,757 of unrestricted net assets.

(j) Reserved for capital projects.

(k) Net of tax incremental district value of $264,542,500.

(l) Rates per $1,000 of valuation, due and payable in following calendar year.

Respectfully Submitted,

GREG WEGGEMAN, Chairperson, Finance Committee
GEORGE J. MARTHENZE, Vice Chairperson
THOMAS WEGNER, Secretary
WILLIAM GOEHRING, Member
AL J. BOSMAN, Member

Attachment: Notice of Public Hearing (3169 : Notice of Public Hearing)

2015 SHEBOYGAN COUNTY BUDGET ADJUSTMENT

Department: Capital Project #3002

Date: September 18, 2015

I. Budget Summary – Project #3002 – Storage Area Network

	Budgeted YTD	Actual YTD	Variance Positive (Negative)
Capital Outlay	$160,000	$174,972	($14,972)

II. Budget Adjustment

From:	Acct. No.	Amount
Unrestricted Net Position	420.331000	$14,972
To:	**Acct. No.**	**Amount**
Restricted Fund Balance	814.342505	$14,972

The request is to utilize $14,972 of unrestricted net assets to fund the overage in Project 3002 (2014 – 2018 Five Year Plan), Storage Area Network. The purpose of the project was to provide uninterrupted storage and data backups for all County files and data. The units selected and implemented were more costly than anticipated and an overage of $14,972 exists.

Unrestricted net position for Information Technology is $1,346,805 as of 8/31/2015.

Mary Wegmann

Mary Wegmann, Deputy Finance Director

Attachment: IT - Budget Adjustment (3167 : Budget Adjustment ? Storage Area Network Project)