

**NOTICE OF MEETING**  
**FINANCE COMMITTEE**  
**March 13, 2013 - 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 - Mar 6, 2013 5:30 PM

Bid Opening

Consideration of Bid Opening - Parcel 59281102260

Correspondence  
County Administrator's Report  
Finance Director's Report  
Rocky Knoll

Consideration of Rocky Knoll Fund Transfer

County Treasurer

Consideration of County Treasurer Utilizing Vanco Services

County Treasurer's Annual Report

Finance Director

January Financial Statements

Finance & Information Technology Annual Report

Review and Approve Vouchers  
Approval of Attendance a Other Meetings or Functions  
Adjourn - Next Scheduled Meeting - March 27, 2013 at 3:30 P.M.

Prepared by:  
Mary Wegmann  
Recording Secretary

William C. Goehring  
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.



Human Resources Committee and was contingently supported pending liaison committee approval. Supervisor Vandersteen moved to approve the request. Motion seconded by Supervisor Weggeman. Carried.

Finance & IT Director Terry Hanson requested authorization to hire a temporary accounting clerk. The temporary position would run from April 10, 2013 for approximately four to six weeks due to a staff member who will be on Family Medical Leave. This matter has been brought to the Human Resources Committee and was contingently supported pending liaison committee approval. Supervisor Vandersteen moved to approve the request. Motion seconded by Supervisor Weggeman. Carried.

Vouchers were reviewed. Supervisor Weggeman moved to approve the expenditures. Motion seconded by Supervisor LeMahieu. Carried.

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

Supervisor Weggeman moved to adjourn. Motion seconded by Supervisor Vandersteen. Carried.

The next scheduled meeting is Wednesday, March 13, 2013 at 3:30 p.m.

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Thomas Wegner, Secretary

Mary Wegmann, Recording Secretary

SHEBOYGAN COUNTY Committee Action NO. (ID # 1215)

Re: Bid Opening - Sale of Parcel 59281102260

**FISCAL NOTE**

**Re: Bid Opening - Sale of Parcel 59281102260**

SHEBOYGAN COUNTY Committee Action NO. (ID # 1216)

Re: Rocky Knoll Fund Transfer for Consulting

**FISCAL NOTE**

**Re: Rocky Knoll Fund Transfer for Consulting**



2013 SHEBOYGAN COUNTY FUND TRANSFER

Department: Rocky Knoll

Date: March 6, 2013

With the current absence of a Director of Nursing and the recently completed State of Wisconsin survey at Rocky Knoll, we are requesting the transfer of funds to allow the hiring of a consultant to assist with a required timely response to the survey.

I. Fund Transfer Request

**From:**

	<b>Acct. No.</b>	<b>Amount</b>
Rocky Knoll:		
Personnel Related Expenses		
Regular Wages	333.511105	\$16,000

**To:**

	<b>Acct. No.</b>	<b>Amount</b>
Rocky Knoll		
General Operating Expenses		
Consulting	326.531105	\$16,000

  
 \_\_\_\_\_  
 Tim Woodworth, Staff Accountant

Attachment: RK - Fund Transfer (1216 : Rocky Knoll Fund Transfer)

SHEBOYGAN COUNTY Committee Action NO. (ID # 1194)

Re: Consideration of County Treasurer Utilizing Vanco Services

**FISCAL NOTE**

**Re: Consideration of County Treasurer Utilizing Vanco Services**



**e.service® ELECTRONIC FUNDS TRANSFER AGREEMENT (DEFERRED TRANSFER)**

THIS AGREEMENT, is made and entered as of the date that the last party to the agreement executes it between

VANCO SERVICES, LLC ("Vanco") and \_\_\_\_\_ ("Company").  
(Legal name as it appears on current IRS records)

Return to:  
Vanco Services  
651-288-1124 (Fax)

**RECITALS:**

- A. Vanco provides services to its customers pursuant to various e.service® programs;
- B. Company desires to purchase e.service® Electronic Funds Transfer Services (Deferred Transfer ("e.service® EFT (Deferred Transfer)")) from Vanco pursuant to the terms and conditions of this Agreement;
- C. For the purpose of this Agreement, "notice" or "notification" may be given in person, by United States Mail with postage prepaid or by means of electronic communication to the last known address of the other party; and
- D. For the purpose of this Agreement, a "business day" means a calendar day other than a Saturday, Sunday, or Federal holiday.

Vanco and Company hereby agree as follows:

1. **e.service® EFT (Deferred Transfer).** e.service® EFT (Deferred Transfer) is an electronic funds transfer service utilizing the Automated Clearing House ("ACH") Network. e.service® EFT (Deferred Transfer) may include programming and data base management services as requested by Company. Pursuant to the terms and conditions of this Agreement, Vanco will collect amounts due Company from Company's customer ("Customer").

2. **COMPANY DUTIES.** Company agrees to comply with all of the rules and procedures of Vanco pertaining to e.service® EFT (Deferred Transfer) ("Client Procedures"). Company acknowledges receipt of the Client Procedures. The client Procedures may be amended from time to time by Vanco. Company will be bound by any amendments to the Client Procedures seven (7) days after Vanco notifies it of the amendments. In order to initiate any transaction, the Customer must execute an authorization for a direct debit to their checking or savings account for the amount which that Customer owes Company. Such authorization form must be obtained prior to initiating the transaction.

3. **VANCO DUTIES.** Vanco will utilize an Originating Depository Financial Institution ("ODFI") to initiate the electronic funds transfer entries. Company acknowledges that Vanco and the ODFI are bound by ACH rules, regulations and guidelines. The settlement of the debit transactions for the Customer, the crediting of those transactions to Vanco's trust account, and the subsequent crediting of those transactions to Company's depository account maintained at its financial institution ("Company's Account") shall all be made pursuant to ACH rules. Vanco shall credit Company's Account three (3) business days after the funds are deposited in Vanco's trust account less any amount deducted from said funds as a result of returned items.

4. **PROGRAM CHARGES AND TAXES.** Company agrees to pay Vanco monthly for Program Charges for e.service® EFT (Deferred Transfer) by an ACH debit to Company's Account or another account designated by Company. Said Program Charges, which Company acknowledges receiving from Vanco, may be modified at any time upon thirty (30) days written notice. Any taxes or fees, except taxes based upon income, imposed by any federal, state, municipal or other governmental authority that may be applicable to the services provided to Company pursuant to this Agreement shall be paid by Company regardless of whether such taxes or fees are added to the invoice which Vanco provides to Company and regardless of when such taxes or fees are determined to be due and owing. The Program Charges are small in relation to the amount of funds processed by Vanco pursuant to this Agreement. The Program Charges have been established based upon the limitation of liability set forth in Paragraph 7.

5. **COMPANY WARRANTIES.** Company hereby warrants as follows:  
a. That the authorization received from the Customer is genuine and enforceable;  
b. If it initiates a debit entry for the Customer by utilizing Vanco's internet site or if it sends Vanco a data file which permits Vanco to initiate the transaction without itself entering the data, it is in possession of an authorization for each such debit entry as well as any modifications or changes made to the original authorization for a debit entry and it shall maintain copies of such documentation for two (2) years following termination or revocation of the authorization;  
c. That any and all Customer requests to terminate the authorization to debit their bank account have been provided to Vanco unless it has utilized Vanco's internet site or if it sends Vanco a data file which permits Vanco to initiate the transaction without itself entering the data and is bound pursuant to Subparagraph b to maintain copies of the authorization;  
d. Each debit entry is for an amount which will be due and owing to Company on the settlement date for a sum specified to be paid to Company or is to correct a previously transmitted entry;  
e. That it will not initiate any debit entry which violates any law or regulation;  
f. That it shall be responsible for and pay the ODFI for any credit entries originated and any debit entries returned by the RDFI (Receiving Depository Financial Institution) when the ODFI does not receive payment from Vanco; and  
g. Company has not received any bankruptcy notice or other notification which would in any manner bar the debiting of the Customer's bank account;  
h. That if the amount of the debit entry to be initiated to the Customer's account is different from the amount of the immediately preceding debit entry, that Company has sent the Customer notification of the amount of the entry and the date on or after which the entry will be debited.  
i. It assumes the responsibilities of an Originator under the NACHA Rules (National Automated Clearing House Association), which includes but is not limited to being bound by NACHA Operating Rules regarding returned entries. An "Originator" is an entity (such as Company) that agrees to initiate ACH entries into the ACH Payment System.

6. **COMPANY LIABILITY AND INDEMNIFICATION.** Company shall be liable for all damages which Vanco suffers by reason of Company's breach of any of its warranties set forth in Paragraph 5 of this Agreement or by reason of any other representation made by it in this Agreement.

In the event that it is necessary to make a reversing entry for any debit transaction to a Customer's account by reason of a withdrawal of the authorization by the Customer or for any other reason, Company hereby authorizes Vanco to debit Company's Account in order to settle such reversing entry and Company hereby indemnifies Vanco for all amounts which are subject to such reversing entries. Company hereby indemnifies and holds Vanco harmless from all claims, damages and causes of action (including reasonable attorney's fees and costs) which may be asserted against Vanco by any person by reason of Company's breach of the warranties and representations made by this Agreement. In no event shall Company be liable for any consequential, special, punitive or indirect loss or damage.

7. **VANCO LIABILITY.** Vanco shall be responsible for performing only those services expressly provided for in this Agreement and shall be liable only for material losses directly resulting from its intentional misconduct in performing those services. Except as provided in the preceding sentence and except for its obligation to account for all funds credited to its trust account, Vanco shall not have any liability for failing to perform, for delay in performing or for negligently performing any services pursuant to this Agreement, and shall have no liability for any consequential, special, punitive or indirect loss or damage.

8. **TERM.** This Agreement shall continue in effect, unless terminated by either party upon thirty (30) days notice. Provided, however, that in the event that any of the following occur:  
a. Vanco attempts to make a debit to Company's Account pursuant to Paragraph 4 or Paragraph 6 of this Agreement which is later returned because the account has insufficient funds in it to permit the debit transaction,  
b. Company has terminated Vanco's authorization to debit Company's Account, for any other reason which prevents Vanco from making the debit entry, or  
c. Company breaches any of its warranties in Paragraph 5,  
Vanco shall be entitled to terminate this contract immediately upon the occurrence of such an event and thereafter give notice to Company that this Agreement has been terminated.

9. **CONFIDENTIALITY.** Vanco acknowledges that in performing services for Company pursuant to this Agreement that it will have access to information about Company and Customers that is confidential ("Confidential Information"). Vanco agrees to maintain the confidentiality of Confidential Information and will not in any manner disseminate Confidential Information to third persons, either in whole or in part, and will not in any manner use Confidential Information for its own benefit. Vanco shall also take such steps as are reasonable and necessary to cause its employees to be individually subject to an obligation to maintain the confidentiality of Confidential Information.

10. **MISCELLANEOUS.** This Agreement shall constitute the entire agreement between the parties and supersedes all prior oral or written representations, conditions, warranties, understandings, proposals or agreements regarding e.service® EFT (Deferred Transfer). This Agreement shall be construed under the laws of the State of Delaware and the venue for any litigation shall be in the courts of the state of the defending party. The parties hereby submit to the jurisdiction of said courts.

This Agreement may hereafter be amended by Vanco giving Company advance written notice of changes to the terms and conditions of this Agreement. Company's utilization of e.service® EFT (Deferred Transfer) from Vanco subsequent to such notification shall constitute Company's consent to such modification. All of the provisions of this Agreement shall survive its termination except for Vanco's obligation to provide e.service® (Deferred Transfer) to Company. This Agreement may not be assigned by either party except that either party may assign this Agreement to any successor by merger, consolidation or corporate reorganization. Each party hereby warrants and represents that the person whose signature appears below has been duly authorized and that all of the necessary and appropriate corporate authority exists for said party to execute this Agreement.

**VANCO SERVICES, LLC**  
By \_\_\_\_\_  
(Vanco Services, LLC Officer's Signature)

\_\_\_\_\_  
(Vanco Services, LLC Officer's Printed Name)

Its \_\_\_\_\_  
(Vanco Services, LLC Officer's Title)

Dated: \_\_\_\_\_

**COMPANY**  
\_\_\_\_\_  
(Legal Business Name)

By \_\_\_\_\_  
(Company Officer's Signature)

\_\_\_\_\_  
(Company Officer's Printed Name)

Its \_\_\_\_\_ Dated: \_\_\_\_\_  
(Company Officer's Title)

Attachment: Vanco (1194 : County Treasurer Utilizing Vanco Services)



# SHEBOYGAN COUNTY

9.2

**Laura Henning-Lorenz**  
County Treasurer

**Jayne Dragan**  
Office Supervisor

February 28, 2013

To: Adam Payne, County Administrator and the Honorable Members of the Sheboygan County Board of Supervisors  
Re: County Treasurer's 2012 Annual Report

Dear Administrator Payne and the Honorable Members of the Sheboygan County Board of Supervisors:

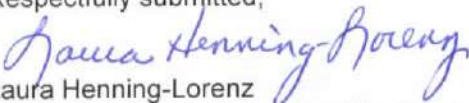
On behalf of the team members of the County Treasurer's office, I am pleased to present our 2012 Annual Report. Throughout the year I am amazed at the dedication and overall performance of our team, considering the fact that we have continued to take on additional workloads, but have also continued to look for efficiencies that have allowed us to continue making our statutory deadlines.

I am pleased to report that the 2011 taxes collected in 2012 were done so timely and according to the Wisconsin State statutes. This office settles for all taxes collected throughout the year and collects delinquent and second installment real estate tax payments for all 28 municipalities.

Documents such as split and straight type property transfers that were filed during calendar year 2012 were all processed timely. This allowed municipal assessors the ability to perform their duties of assessing property for the upcoming tax year with accurate and timely information. The real property listing duties and responsibilities are very important to the County since the work done at the County level allows tax bills to be sent to the most current owner on record in December.

I, along with the team members of this office look forward to our partnership with Administrator Payne and the County Board of Supervisors. I would like to thank the supervisors for their support throughout the past year. This office continues to look forward to meeting the needs of the taxpayers of Sheboygan County.

Respectfully submitted,

  
Laura Henning-Lorenz  
Sheboygan County Treasurer/Real Property Lister

Enclosure: as noted

Telephone (920) 459-3015  
Facsimile (920) 459-6436

**Administration Building**  
508 New York Avenue - Room 109  
Sheboygan, WI 53081-4126

countytreasurer@co.sheboygan.wi.us  
www.co.sheboygan.wi.us



## COUNTY TREASURER 2012 ANNUAL REPORT

### MISSION STATEMENT

The mission statement of the Sheboygan County Treasurer's office is to serve the public and other units of government in the most friendly, efficient, and effective manner possible by providing assessment, tax, and real property information.

### SUMMARY OF RESPONSIBILITIES

The County Treasurer is an elected public official, whose constitutional duties are defined in the Wisconsin State Statutes, section 59.25. Those duties include receiving moneys belonging to the County. Currently the Treasurer's office collects second installment (postponed) and delinquent payments for all 28 municipalities. Other responsibilities include, but are not limited to paying out tax moneys to municipalities due to tax collection; paying out moneys to the State for taxes collected; keeping a true and correct account of the receipts and expenditures that come through the Treasurer's office; and tracking and reporting unclaimed funds.

The County Treasurer's office initiates the transfer of unexpended revenues and reserves with various banking and investing institutions. Funds in the County's general account are utilized to meet the needs of payrolls and approved vouchers.

It is necessary to file timely reports with the State throughout the year. Those reports include but are not limited to the District Treasurers Tax Roll Settlement Reports, Lottery Credit Report, First Dollar Credit Report, Sales Tax Reports, Real Estate Transfer Fee Transmittal Reports, Probate and Birth Certificate Reports, and the Court Fines and Assessment Reports.

The duties and responsibilities of the real property lister are identified in Wisconsin State Statute, section 70.09, and indicate that the real property lister maintain accurate ownership and description information of parcels, including parcel numbers, owner's names, legal descriptions, mailing addresses, number of acres, school districts, and special purpose districts. Real property listing functions include reconciling assessment information from the assessors and coordinating the flow of assessment information between the County and taxation district for assessment and taxation purposes.

There were 57,263 2011 bills (real estate and personal property) printed for the 2012 first installment tax collection season. This is a decrease of 18 bills versus the prior year and is mostly attributable a decrease in the number of personal property tax bills. This is not a significant change from one year to the next. A total of 15,700 notices were printed in June for the second installment tax collection period. This was a decrease of 608 notices from the prior year. Tax rolls are maintained in a central file for Sheboygan County. Rolls are open to the public and are consulted daily by representatives from real estate companies, title insurance companies, financial companies, and the general public.

Unpaid real estate taxes constitute a lien against a given property. Delinquency notices and In Rem proceedings are the result of such delinquencies. Property that is obtained by Sheboygan County via In Rem proceedings is advertised in the County's official newspaper as a legal notice and on the County Treasurer's web site as Tax Foreclosed Property for Sale and sold by sealed bid. The County Treasurer's office also attends Sheriff's sales (mortgage foreclosures) to verify the reported amount of property tax due on property being sold. There were 383 properties sold by Sheriff's sale during 2012, an increase of 76 properties from 2011. An additional 129 properties were cancelled from being sold, an increase of 18 from 2011.

There were 3665 straight-type transfers that amounted to changes to 4462 parcels. There were 296 split-type transfers that amounted to 968 new or changed parcels.



## GOALS AND OBJECTIVES ACHIEVED IN 2012

Our office was officially consolidated with the County's real property listing office in January 2009. A second consolidation took place in April 2010, where the City of Sheboygan real property listing duties and responsibilities were added to our office workload. Our taxpayers continue to receive the savings from the first consolidation of \$70,990 annually, and in addition the City of Sheboygan taxpayers will receive the savings of the 2 full-time positions that were eliminated due to the April 2010 consolidation. Our office staffing did not increase due to either of the consolidations.

Our office worked on daily, monthly, quarterly, and annual tasks. These included, but are not limited to payments that were receipted for property taxes, County invoices, grant funding, and miscellaneous payments. We also conducted banking routines; filed multiple reports with the State; completed recording all straight and split documents from the prior year; reconciled the preliminary assessment rolls and rolled over that information in 2012; provided assessors with work rolls, data files, and spreadsheets for the fourth time mostly in electronic format in an effort to save money on paper; created and distributed tax rolls to our 28 municipalities; created and mailed delinquent statements 10 times during the year; completed January, February, March, and August tax settlements with our 28 municipalities, State, and all other taxing jurisdictions; collected second installment property tax payments from the time notices were mailed on June 8<sup>th</sup> until the end of July; processed address changes; continued going through the process of reconciling assessment rolls prior to open book, prior to board of review, and after board of review as our 9 municipal assessors made changes and corrections; continued efforts to update written procedural instructions throughout the entire office; agricultural use conversion fees were invoiced and collected; personal property charge backs were processed, education was provided by our office to all local municipalities; County-wide Lottery and Gaming Credit certification of our database was completed with the help of most of our local municipalities; Laura and Jayne attended continuing education seminars for treasurers and real property listers; and tax certificates were issued on all real property that had unpaid taxes. Real and personal property tax bills started being built beginning mid-October. This process includes entering and reconciling manufacturing values, special assessments, special charges, and special taxes; entering and proofing tax rates for all taxing jurisdictions, including special districts and tax increment districts, entering tax rates from the State, applying credits and going through a lengthy process of producing and then printing and sealing the tax bills. Statement of Assessments were completed by all 28 municipalities and reviewed by our office. The same was true for the Statement of Taxes. As discrepancies on these forms were discovered they were discussed with the municipality's clerk or treasurer. This information was then passed along to the State. As tax bills were mailed, electronic payments were coordinated with several of our major mortgage and tax servicing companies. Tax rates were posted to our departmental internet site shortly after the final bills were mailed. Our office continues to have property listing meetings, where Laura, Jayne, Jane, and Kendra continue to work with Shawn and Karin from the Planning and Conservation department and with Ed Harvey from the Highway. This group of people work together to solve a plethora of split issues, allowing split transactions to be processed timely.

In addition to our daily, monthly, quarterly, and annual tasks our office took on additional workload. That includes updating tables in the tax software; ordering personal and real property tax bills; the actual rollout and creation of the entire County's first installment tax bills in December (with assistance from Kathi Fedler throughout the process, being our first time); and printing and sealing all first installment tax bills (also with the help of Kathi Fedler).

Special projects that were completed were judgment on In Rem No. 38; Jayne worked with the Department of Revenue (DOR) on equalization questions and responded to taxpayer questions with regard to why their tax bill went up or down; worked with Green Tree Mortgage to track people who had expected this company to pay their taxes directly and never did. This issue was tracked with a great deal of correspondence between our office, the mortgage company, and QBE, who was the servicing company until all taxes were paid in full. A request for proposal was prepared for banking services and safekeeping services. Responses were recorded and presented to the Finance Committee for award. Jayne created a new receipting database for our office to utilize during times when we cannot receipt in to our tax system; training was accomplished for Arc GIS; added Associated Bank to the collection sites where second installment payments may be paid, adding 3 locations of convenience to our taxpayers; Kendra entered old error deeds from 2011 in a database set up by Jayne; the State of Wisconsin conducted a sales tax audit of our County; the State of Wisconsin conducted a Lottery and Gaming Credit audit of our office; memorandum information on the assessment roll was audited; J. D. Edwards training



sessions for the entire office were scheduled and attended; and a meeting with 2 other counties with regard to working cooperatively in purchasing enterprise land software.

Special projects that are ongoing include laminating larger and unusual sized maps, placing old maps that are stored in cardboard files in hard covered books, allowing for better long-term storage of the maps and safer accessibility; cleanup of memorandums in the real property listing area; and selecting an enterprise land information system. Some progress was made to produce parcel maps for the City of Sheboygan.

## **BUDGET**

Our office ended 2012 with a negative variance mainly attributed to writing off the taxes of In Rem No. 38 properties. Since the judgment for In Rem No. 38 was filed in the Register of Deeds office at the end of December there was no chance to sell the parcels within the same calendar year, meaning there were no sales to offset the foreclosure write off of these properties. A sale is scheduled for 2013. As of December 31, 2012 the Treasurer's office had a year-to-date negative variance of \$244,244.19.

We do continue to operate on a daily basis with heavy workloads and no levy to hire additional staff, or to increase the hours to a 40 hour work week for any of our team members. As our office looks forward to 2013, each line item in our business unit has been scrutinized and savings implemented for every possible line item. Our department has historically functioned very frugally and we will continue to search for cost saving processes and procedures for the people that we serve.

## **ISSUES, CONCERNS, OR CHALLENGES AHEAD**

Our software is an issue and concern in our office, presenting regular challenges in its utilization. It is our office's goal to procure new enterprise software during 2013 through the utilization of funds that have been budgeted through the Land Information Records fund. This endeavor will be extremely important, tedious, and time consuming with the goals being an end product that will meet the needs of the end-users, where a reduction in the number of independent and separate software systems that users of land records in Sheboygan County are licensing, maintaining, and supporting could be obtained. Additional reductions would be seen in integrations and file sharing that link some of those systems together. Many manual processes and data discrepancies between systems take time and resources to trace and resolve and could be eliminated. The long-term results would be lowered taxes by having one enterprise land record system; end users that have a system that is user-friendly; and availability for the public to access this information in a format that is acceptable to them.

Our office is concerned with our levy in that again last year we were tasked with reducing our budget. Our office has participated in budget reductions in the past only to see reliable revenue streams being reduced. It may be time to take action with regard to a new revenue stream.

## **GOALS AND OBJECTIVES FOR 2013**

Our office will be in the midst of more changes during 2013. Outlined below are some rather time consuming goals and objectives for our office.

- Complete procurement of an enterprise land record system.
- Maintain staffing levels during the upcoming budget process, keeping in mind that our office has been consolidated twice in the past 4 years.

I am surrounded by many hard-working people. My thanks goes out to Jayne Dragan, Jack Verhelst, Kendra Versey, Jane Villeneuve, Jeff Lampe, and Brenda Goddard who have all been part of continuous change for the past 4 years. I look to the County Board of Supervisors for their support during the upcoming year as our office takes on the procurement of enterprise land record software. Our office will continue to implement new ideas that end in more efficient and effective governmental services for the public. This office is truly dedicated to being servants and communicators of their knowledge to the residents of Sheboygan County.





# Financial Overview

January 2013

Finance Committee & County Administrator Report

# Budget Variance Summary

Year to Date January 31, 2013

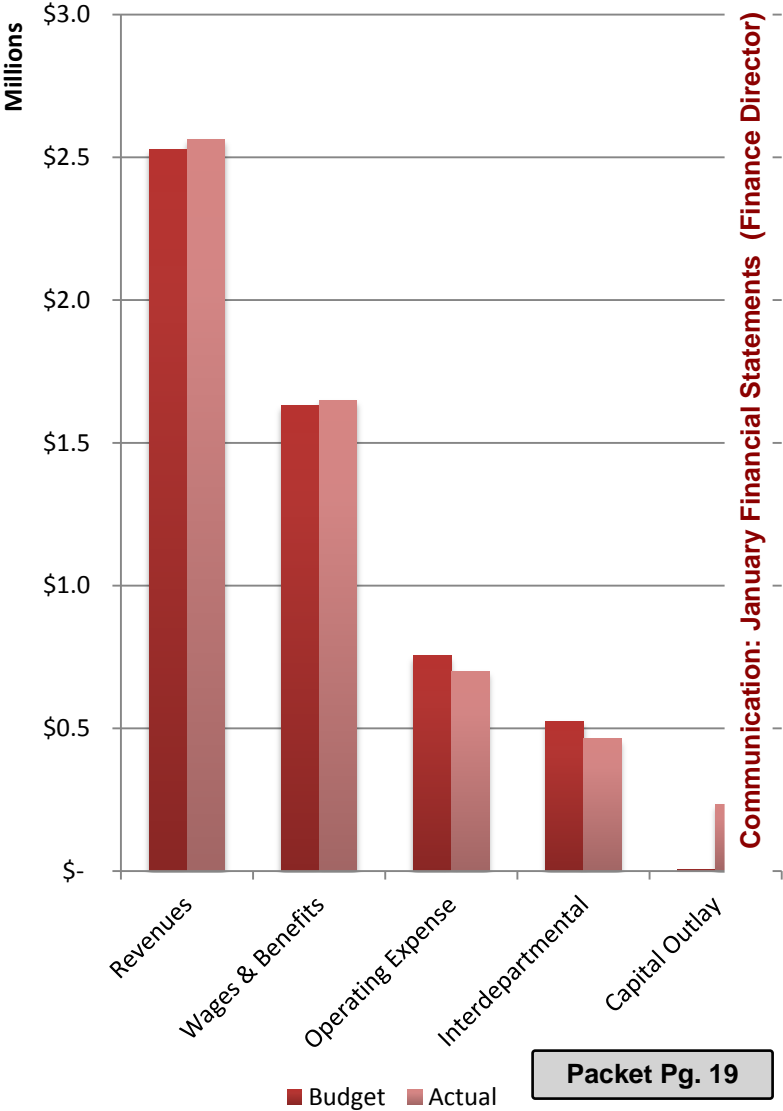
	Fund				
	General	Special Revenue	Enterprise	Internal Service	Total
Change in Fund Balance	\$ (483,048)	\$ 99,546	\$ (319,392)	\$ 5,260	\$ (697,634)
Unbudgeted Depreciation			60,752	98,224	158,976
Adjusted Change in Fund Balance	<u>\$ (483,048)</u>	<u>\$ 99,546</u>	<u>\$ (258,640)</u>	<u>\$ 103,484</u>	<u>\$ (538,658)</u>
Budgeted Use of Retained Earnings	\$ -	\$ -	\$ -	\$ -	\$ -
Change from Prior Month	\$ -	\$ -	\$ -	\$ -	\$ -

Communication: January Financial Statements (Finance Director)

# General Fund (Budget to Actual)

Year to Date January 31, 2013

	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>% Actual to Budget</b>
Revenues	\$ 2,527,731	\$ 2,563,916	\$ 36,185	101%
Wages & Benefits	(1,632,547)	(1,649,800)	(17,253)	101%
Operating Expense	(754,094)	(700,230)	53,864	93%
Interdepartmental	(523,501)	(463,391)	60,110	89%
Capital Outlay	(4,333)	(233,543)	(229,210)	5390%
<b>Total Expenses</b>	<b>(2,914,475)</b>	<b>(3,046,964)</b>	<b>(132,489)</b>	<b>105%</b>
Other Financing	(4,806)	-	4,806	0%
<b>Change in Fund Balance</b>	<b>\$ (391,550)</b>	<b>\$ (483,048)</b>	<b>\$ (91,498)</b>	<b>123%</b>



# General Fund (Variance Change)

Year to Date January 31, 2013

	<u>Prior Month</u>	<u>Variance Current Month</u>	<u>Change</u>
Revenues	\$ -	\$ 36,185	\$ 36,185
Wages & Benefits	-	(17,253)	(17,253)
Operating Expense	-	53,864	53,864
Interdepartmental	-	60,110	60,110
Capital Outlay	-	(229,210)	(229,210)
Total Expenses	-	(132,489)	(132,489)
Other Financing	-	4,806	4,806
Change in Fund Balance	<u>\$ -</u>	<u>\$ (91,498)</u>	<u>\$ (91,498)</u>

- Revenue is within reason for a normal variance.
- Outlay variance due to timing of purchases versus the budget spread.

Communication: January Financial Statements (Finance Director)

# General Fund – Department Analysis

## Year to Date January 31, 2013

### Overall Budget

Department	Variances				% of Outflow
	Revenues	Expenditures	Other Financing	Total	
Treasurer	\$ 756	\$ 13,423	\$ (6,726)	\$ 7,453	↑ 12.92%
Register of Deeds	23,986	8,816	-	32,802	↑ 62.90%
Finance	8,170	1,830	-	10,000	↑ 9.72%
UW Campus	-	(4,836)	-	(4,836)	↓ -372.57%
Coroner	374	11	-	385	↑ 3.98%
County Board	-	5,385	-	5,385	↑ 15.22%
Airport	(6,701)	177	-	(6,524)	↓ -18.06%
Family Court Commissioner	635	450	-	1,085	↑ 3.74%
Clerk of Courts	(13,491)	3,414	-	(10,077)	↓ -5.78%
District Attorney	(3,033)	1,652	-	(1,381)	↓ -1.73%
Child Support	18,651	532	-	19,183	↑ 20.62%
UW Extension	3,729	7,241	-	10,970	↑ 27.35%
Planning & Conservation	(53,579)	28,005	2,606	(22,968)	↓ -11.94%
Sheriff	7,225	(170,444)	-	(163,219)	↓ -11.62%
County Clerk	24,537	(5,282)	-	19,255	↑ 36.22%
Building Services	(2,561)	46,939	-	44,378	↑ 15.54%
Human Resources	(17)	9,569	-	9,552	↑ 19.06%
Veteran's Services	-	289	-	289	→ 2.42%
Non-Departmental	27,418	(83,345)	8,926	(47,001)	↓ -32.96%
Veterans Commission	-	3,052	-	3,052	↑ 18.37%
Corporation Counsel	345	99	-	444	→ 1.66%
County Administrator	(258)	534	-	276	→ 1.46%
<b>Total General Fund</b>	<b>\$ 36,186</b>	<b>\$ (132,489)</b>	<b>\$ 4,806</b>	<b>\$ (91,497)</b>	<b>-3.14%</b>

### Overtime

Department	Overtime			% of Vari
	Budget	Actual	\$ Variance	
Treasurer	\$ -	\$ -	\$ -	→ 0.00%
Register of Deeds	-	-	-	→ 0.00%
Finance	-	-	-	→ 0.00%
UW Campus	-	-	-	→ 0.00%
Coroner	-	-	-	→ 0.00%
County Board	-	-	-	→ 0.00%
Airport	1,100	853	247	↑ 22.45%
Family Court Commissioner	-	-	-	→ 0.00%
Clerk of Courts	42	193	(151)	↓ -359.52%
District Attorney	-	-	-	→ 0.00%
Child Support	-	-	-	→ 0.00%
UW Extension	-	-	-	→ 0.00%
Planning & Conservation	-	-	-	→ 0.00%
Sheriff	23,255	47,197	(23,942)	↓ -102.95%
County Clerk	-	-	-	→ 0.00%
Building Services	1,703	351	1,352	↑ 79.39%
Human Resources	-	322	(322)	↓ -100.00%
Veteran's Services	33	-	33	↑ 100.00%
Non-Departmental	-	-	-	→ 0.00%
Veterans Commission	-	-	-	→ 0.00%
Corporation Counsel	-	-	-	→ 0.00%
County Administrator	-	-	-	→ 0.00%
<b>Total General Fund</b>	<b>\$ 26,133</b>	<b>\$ 48,916</b>	<b>\$ (22,783)</b>	<b>↓ -87.18%</b>

Communication: January Financial Statements (Finance Director)

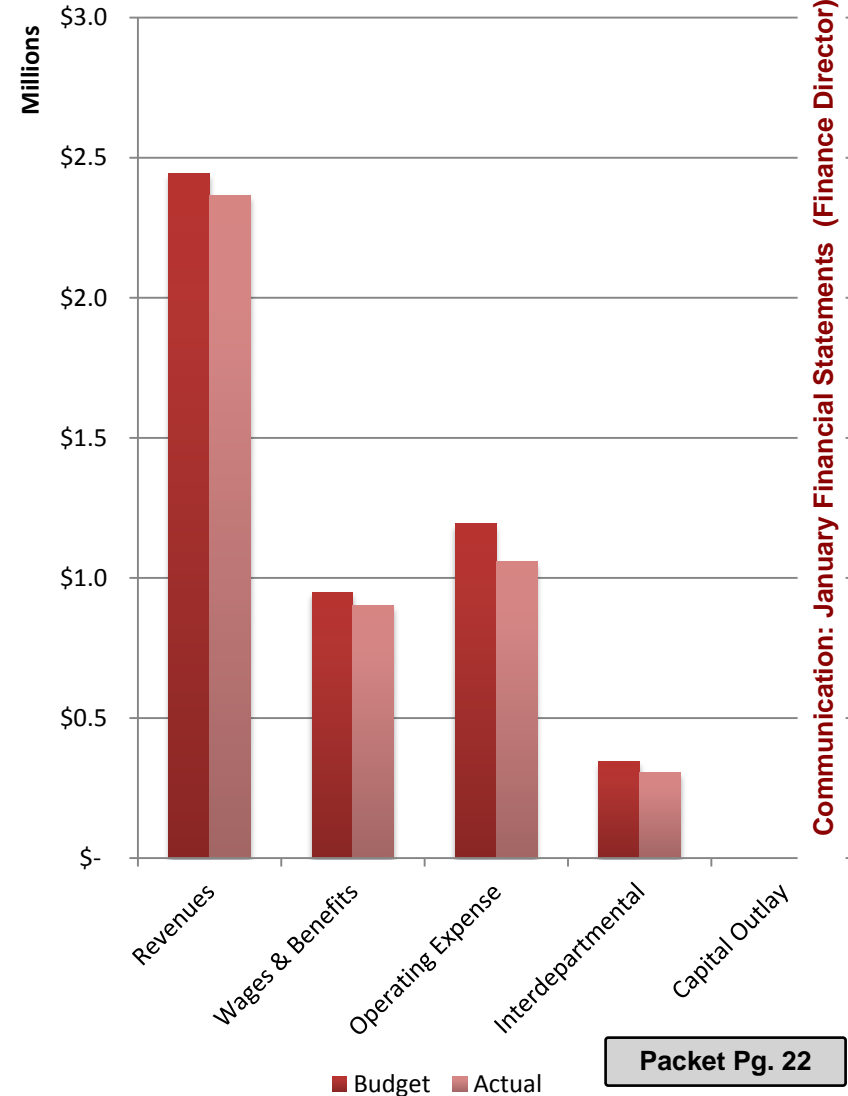
↓ Negative Variance    
 → Positive Variance < 2.5%    
 ↑ Positive Variance > 2.5%

# Special Revenue Fund

(Budget to Actual)

Year to Date January 31, 2013

	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>% Actual to Budget</b>
Revenues	\$ 2,442,540	\$ 2,365,799	\$ (76,741)	97%
Wages & Benefits	(949,144)	(902,879)	46,265	95%
Operating Expense	(1,193,113)	(1,058,970)	134,143	89%
Interdepartmental	(344,689)	(304,403)	40,286	88%
Capital Outlay	-	-	-	N/A
Total Expenses	(2,486,946)	(2,266,252)	220,694	91%
Other Financing	-	-	-	N/A
Change in Fund Balance	<u>\$ (44,406)</u>	<u>\$ 99,547</u>	<u>\$ 143,953</u>	<u>-224%</u>



Special Revenue Fund includes Public Safety Special Revenue and Health & Human Services

# Special Revenue Fund (Variance Change)

Year to Date January 31, 2013

	<u>Prior Month</u>	<u>Variance</u> <u>Current Month</u>	<u>Change</u>
Revenues	\$ -	\$ (76,741)	\$ (76,741)
Wages & Benefits	-	46,265	46,265
Operating Expense	-	134,143	134,143
Interdepartmental	-	40,286	40,286
Capital Outlay	-	-	-
Total Expenses	-	220,694	220,694
Other Financing	-	-	-
Change in Fund Balance	<u>\$ -</u>	<u>\$ 143,953</u>	<u>\$ 143,953</u>

- Revenues are lower than expected due to lower than expected client services.
- Operating Expense variance reflects lower client services as well.

Communication: January Financial Statements (Finance Director)

Special Revenue Fund includes Public Safety Special Revenue and Health & Human Services

# Special Revenue Fund – Department Analysis

Year to Date January 31, 2013

## Overall Budget

Department	Revenue	Variances		Total	% of Outflow
		Expenditures	Other Financing		
Public Safety Sp Rev	\$ 200	\$ -	\$ -	\$ 200	➡ 0.00%
Community Programs	(86,808)	109,534	-	22,726	➡ 2.08%
HHS Administration	1,748	4,663	-	6,411	⬆ 9.75%
Elder Services	(1,718)	10,461	-	8,743	⬆ 8.07%
Public Health Service	(12,038)	19,419	-	7,381	⬆ 2.76%
Social Services	22,312	63,919	-	86,231	⬆ 11.29%
Economic Support	(438)	12,697	-	12,259	⬆ 6.46%
<b>Total</b>	<b>\$ (76,742)</b>	<b>\$ 220,693</b>	<b>\$ -</b>	<b>\$ 143,951</b>	

## Overtime

Department	Budget	Overtime		% Variance
		Actual	\$ Variance	
Public Safety Sp Rev	\$ -	\$ -	\$ -	➡ 0.00%
Community Programs	833	559	274	⬆ 32.89%
HHS Administration	167	829	(662)	⬆ -396.41%
Elder Services	-	163	(163)	⬆ -100.00%
Public Health Service	333	102	231	⬆ 69.37%
Social Services	4,622	872	3,750	⬆ 81.13%
Economic Support	541	-	541	⬆ 100.00%
<b>Total</b>	<b>\$ 6,496</b>	<b>\$ 2,525</b>	<b>\$ 3,971</b>	<b>⬆ 61.13%</b>

Communication: January Financial Statements (Finance Director)

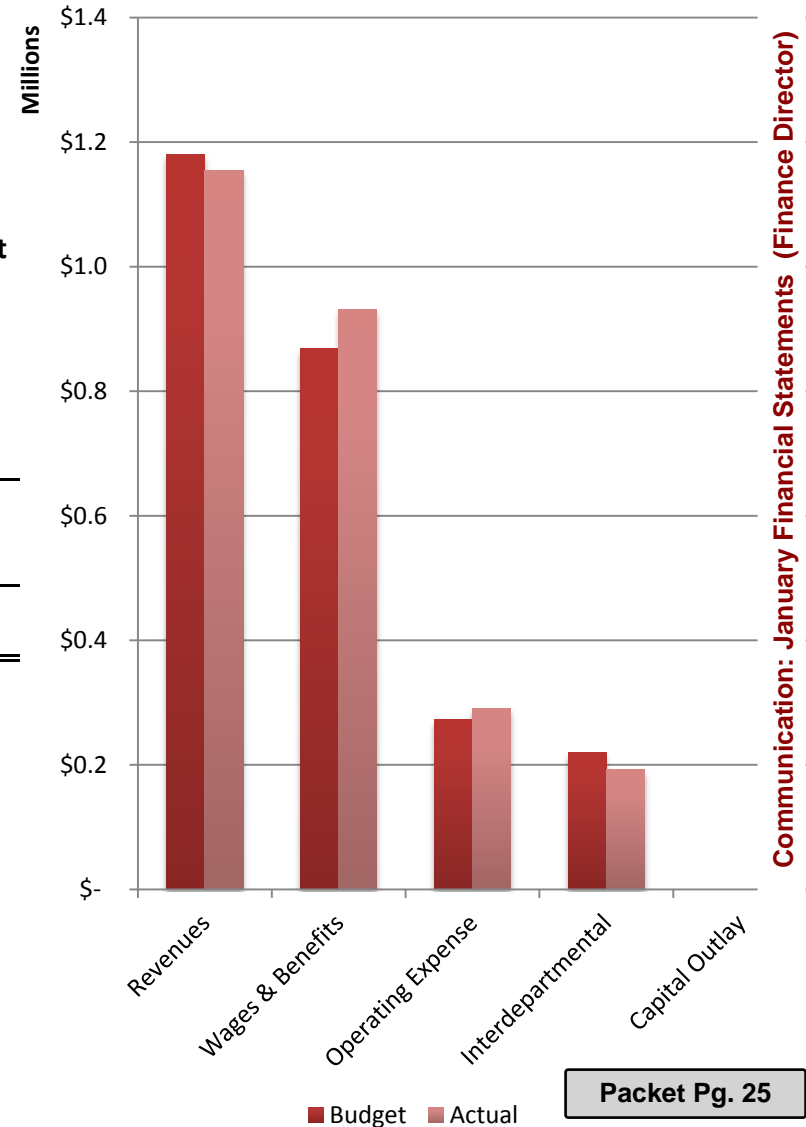
⬆ Negative Variance
➡ Positive Variance < 2.5%
⬆ Positive Variance > 2.5%



# Enterprise Fund (Budget to Actual)

Year to Date January 31, 2013

	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>% Actual to Budget</b>
Revenues	\$ 1,180,377	\$ 1,154,989	\$ (25,388)	98%
Wages & Benefits	(868,440)	(931,256)	(62,816)	107%
Operating Expense	(272,324)	(290,450)	(18,126)	107%
Interdepartmental	(219,261)	(191,923)	27,338	88%
Capital Outlay	-	-	-	N/A
Total Expenses	<u>(1,360,025)</u>	<u>(1,413,629)</u>	<u>(53,604)</u>	<u>104%</u>
Other Financing	-	-	-	N/A
Change in Fund Balance	<u><u>\$ (179,648)</u></u>	<u><u>\$ (258,640)</u></u>	<u><u>\$ (78,992)</u></u>	<u><u>144%</u></u>



Enterprise Fund includes Rocky Knoll

# Enterprise Fund (Variance Change)

Year to Date January 31, 2013

	<u>Prior Month</u>	<u>Variance</u> <u>Current Month</u>	<u>Change</u>
Revenues	\$ -	\$ (25,388)	\$ (25,388)
Wages & Benefits	-	(62,816)	(62,816)
Operating Expense	-	(18,126)	(18,126)
Interdepartmental	-	27,338	27,338
Capital Outlay	-	-	-
Total Expenses	-	(53,604)	(53,604)
Other Financing	-	-	-
Change in Fund Balance	<u>\$ -</u>	<u>\$ (78,992)</u>	<u>\$ (78,992)</u>

- Revenues are within reason for a normal variance.
- Wages are higher due to early retirement.
- Interdepartmental expenses reflect positive variances in employee related insurance due to reduced staff.

Communication: January Financial Statements (Finance Director)

Enterprise Fund includes Rocky Knoll

# Enterprise Fund – Department Analysis

## Year to Date January 31, 2013

### Overall Budget

Department	Revenue	Variances		Total	% of Outflow
		Expenditures	Other Financing		
Rocky Knoll	\$ (25,388)	\$ (53,604)	\$ -	\$ (78,992)	↓ -5.81%
<b>Total</b>	<u>\$ (25,388)</u>	<u>\$ (53,604)</u>	<u>\$ -</u>	<u>\$ (78,992)</u>	

### Overtime

Department	Budget	Overtime		% Variar
		Actual	\$ Variance	
Rocky Knoll	\$ 18,790	\$ 42,822	\$ (24,032)	↓ -127.90
<b>Total</b>	<u>\$ 18,790</u>	<u>\$ 42,822</u>	<u>\$ 61,612</u>	

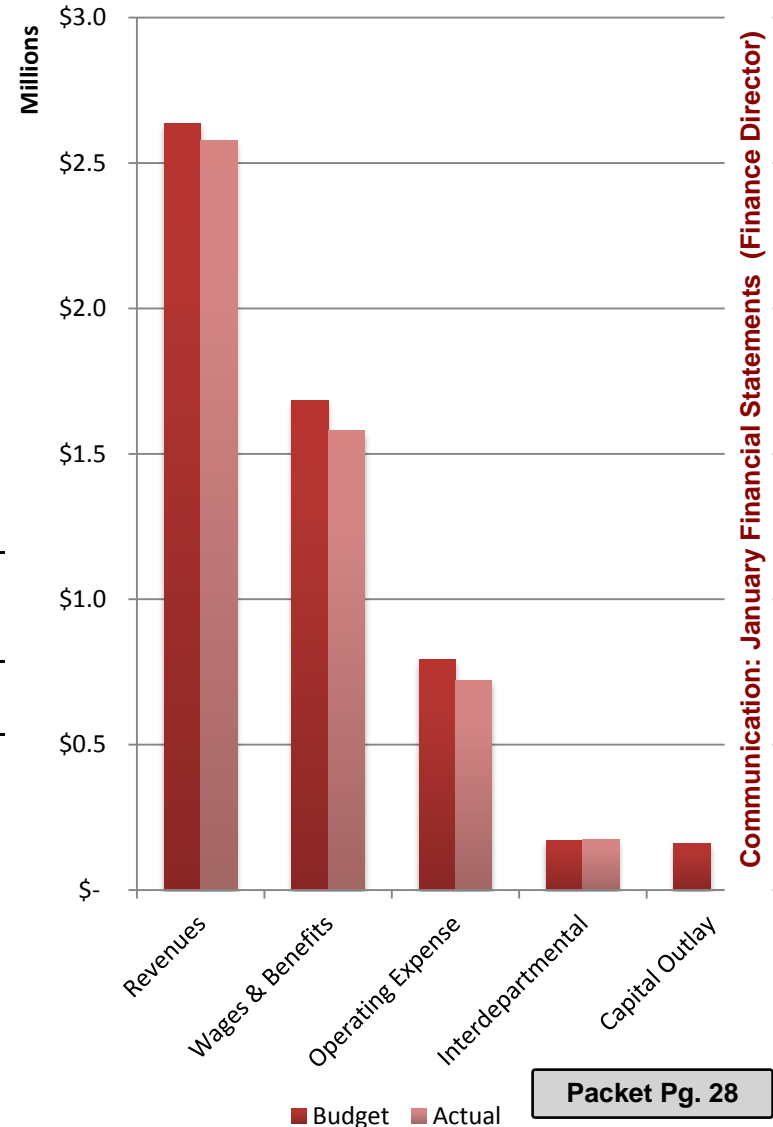
Communication: January Financial Statements (Finance Director)

↓ Negative Variance
⇨ Positive Variance < 2.5%
↑ Positive Variance > 2.5%

# Internal Services (Budget to Actual)

Year to Date January 31, 2013

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 2,636,801	\$ 2,577,800	\$ (59,001)	98%
Wages & Benefits	(1,685,208)	(1,579,173)	106,035	94%
Operating Expense	(793,716)	(720,019)	73,697	91%
Interdepartmental	(171,107)	(175,046)	(3,939)	102%
Capital Outlay	(160,000)	(78)	159,922	0%
<b>Total Expenses</b>	<b>(2,810,031)</b>	<b>(2,474,316)</b>	<b>335,715</b>	<b>88%</b>
Other Financing	5,000	-	(5,000)	0%
<b>Change in Fund Balance</b>	<b>\$ (168,230)</b>	<b>\$ 103,484</b>	<b>\$ 271,714</b>	<b>-62%</b>



Internal Service Fund includes Employee Benefits Insurance, Property & Liability Insurance & Phones, Information Technology, and Highway

# Internal Services (Variance Change)

Year to Date January 31, 2013

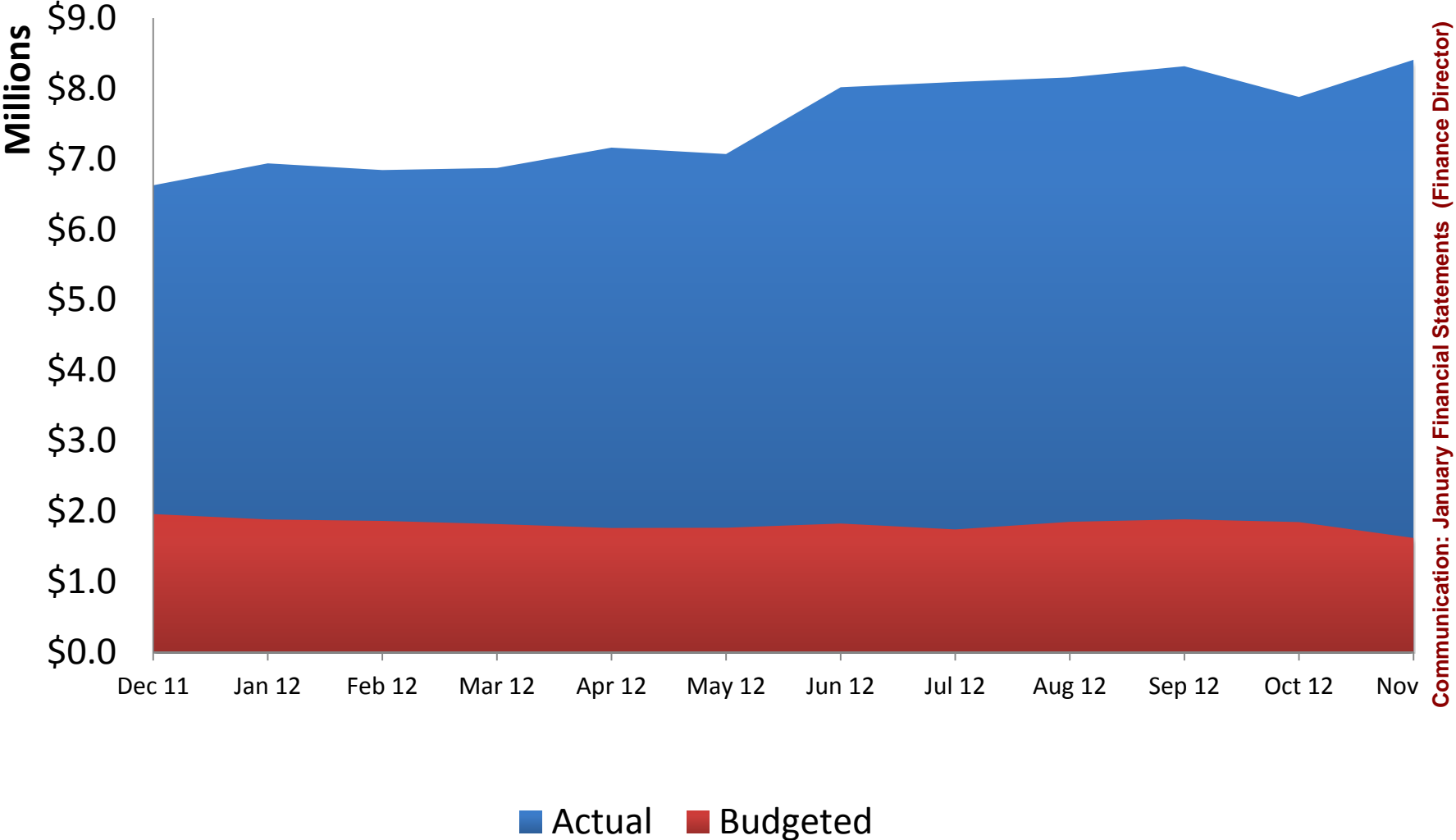
	<u>Prior Month</u>	<u>Variance</u> <u>Current Month</u>	<u>Change</u>
Revenues	\$ -	\$ (59,001)	\$ (59,001)
Wages & Benefits	-	106,035	106,035
Operating Expense	-	73,697	73,697
Interdepartmental	-	(3,939)	(3,939)
Capital Outlay	-	159,922	159,922
Total Expenses	-	335,715	335,715
Other Financing	-	(5,000)	(5,000)
Change in Fund Balance	<u>\$ -</u>	<u>\$ 271,714</u>	<u>\$ 271,714</u>

- Revenues are within reason for a normal variance.
- Outlay variance due to the timing of payments for equipment purchases

Internal Service Fund includes Employee Benefits Insurance, Property & Liability Insurance & Phones, Information Technology, and Highway

# Internal Services – Insurance Reserves

(Health & Dental - 12 Month History)



Communication: January Financial Statements (Finance Director)

# Internal Service Fund – Department Analysis

## Year to Date January 31, 2013

### Overall Budget

### Overtime

Department	Variances			Total	% of Outflow
	Revenue	Expenditures	Other Financing		
Employee Benefits & Insurance	\$ (697,472)	\$ 691,680	\$ -	\$ (5,792)	↓ -0.05%
Insurance/Telephone	(1,789)	8,061	-	6,272	→ 1.03%
Information Systems	5,139	56,688	1,256	63,083	↑ 3.48%
Highway	2,448,463	(1,966,057)	(8,500)	473,906	↑ 3.59%
<b>Total</b>	<b>\$ 1,754,341</b>	<b>\$ (1,209,628)</b>	<b>\$ (7,244)</b>	<b>\$ 537,469</b>	

Department	Overtime			% Vari
	Budget	Actual	\$ Variance	
Employee Benefits & Insurance	\$ -	\$ -	\$ -	→ 0.00%
Insurance/Telephone	-	-	-	→ 0.00%
Information Systems	3,667	707	2,960	↑ 80.72%
Highway	203,418	183,574	19,844	↑ 9.76%
<b>Total</b>	<b>\$ 207,085</b>	<b>\$ 184,281</b>	<b>\$ 391,366</b>	

Communication: January Financial Statements (Finance Director)

↓ Negative Variance    
 → Positive Variance < 2.5%    
 ↑ Positive Variance > 2.5%

# Questions...