

NOTICE OF MEETING
FINANCE COMMITTEE
March 12, 2014 - 3:30 PM

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

Agenda

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

Finance Committee - Regular Meeting - Feb 26, 2014 3:30 PM

Correspondence
County Administrator Report
Finance & IT Director Report
Sheriff Department-Inspector Jim Risseeuw

Consideration of Budget Adjustment to Purchase Mobile Forensic Solution

Health & Human Services Director - Tom Eggebrecht

Health & Human Services Project Bids and Status

Finance & IT Director

Consideration of Res. Authorizing Finance Committee & Finance Director to Balance Over
Budget Departmental Accounts

January Financial Statements

Annual Report

Approval of Vouchers
Approval of Attendance at Other Meetings or Functions
Adjourn

Next Scheduled Meeting-March 26, 2014 at 3:30 PM in Room 119, Administration
Building

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.

SHEBOYGAN COUNTY FINANCE COMMITTEE MINUTES

Administration Building
508 New York Avenue
Sheboygan WI 53081

February 26, 2014 **Called to Order: 3:30 P.M.** **Adjourned: 4:55 P.M**

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

MEMBERS ABSENT: None

ALSO PRESENT: Roger Te Stroete, Adam Payne, Terry Hanson, Mary Wegmann, Ed Procek, Laura Henning-Lorenz, Bernie Rammer, Aaron Brault, Milt Storm, Jim TeBeest, Josh McDermott

Chairperson Goehring called the meeting to order. He verified that the meeting notice was posted on February 24, 2014 at 1:45 P.M. in compliance with the open meeting law.

Supervisor Marthenze moved to approve the minutes of February 12, 2014. Motion seconded by Supervisor Wegner. Carried.

County Treasurer Laura Henning-Lorenz advised the committee that the following bids have been received on the foreclosed properties listed below:

Bid Summary For February 26, 2014						
No	Parcel ID Number	Location	Appraised Value	Posted Costs To Date	Name of Bidder	Amount of Bid
1	59024350380	N. 42nd Street	10,000.00	945.32	PF 21st Century Investments Inc.	7,000.00
2	59281204080	Formerly 1125-1127 N. 11th Street	7,800.00	5,244.09	John VanGrootheest	1,000.00

Supervisor LeMahieu moved to accept the bids as presented. Motion seconded by Supervisor Marthenze. Carried.

Correspondence – None.

County Administrator Adam Payne advised the Committee that work is beginning on the 2015 budget process, that Finance & IT Director Terry Hanson would be giving a presentation on the fiber optic project later in the meeting and that work is continuing on the establishment of a wetland mitigation bank.

The Committee discussed Resolution 33 – Sale of Additional Excess Former Union Pacific Land in City of Sheboygan. Supervisor Wegner moved to recommend that the Resolution be adopted. Motion seconded by Supervisor Marthenze. Supervisor Weggeman moved to amend the Resolution by striking \$23,010.00 on line 52 and 56 and replacing with \$23,701.00. Motion to amend seconded by Supervisor LeMahieu. Carried as amended.

Minutes Acceptance: Minutes of Feb 26, 2014 3:30 PM (Approval of Minutes)

The Committee discussed Ordinance 13 – Salary Adjustments for Certain Non-bargaining Unit Personnel for 2014. Supervisor LeMahieu moved to recommend that the ordinance be enacted. Motion seconded by Supervisor Marthenze. Supervisor Goehring moved to amend the resolution by deleting lines 29 through line 35. Motion failed for lack of second. Motion to enact carried. Ayes: 4, No. 1, Supervisor Goehring.

Building Services Director Jim TeBeest presented a request to purchase the garage and parking lot located at 615-A Center Avenue for \$155,000.00 to be paid in installments at 3% interest. Supervisor LeMahieu moved to approve funding the 2014 payment through usage of undesignated fund balance in the amount of \$35,000.00 and renegotiating the interest to be paid in future years to 1.5%. Motion seconded by Supervisor Marthenze. Carried.

Finance and IT Director Terry Hanson updated the Committee on the fiber optics project and presentation previously shown to the City/County Shared Services Committee.

Finance & IT Director Terry Hanson presented the Finance & Information Technology Department annual report.

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

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

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

The next scheduled meeting will be Wednesday, March 12, 2014 at 3:30 p.m. in Room 119 of the Administration Building.

Thomas Wegner, Secretary

Mary Wegmann, Recording Secretary

Capital Outlay Request for 2014 - \$5000+ Listed In Order of Priority

Department: Sheriff

<u>ACCOUNT NO.</u>	<u>ITEM DESCRIPTION</u>	<u>TOTAL COST OF ITEM(S)</u>	<u>REIMBURSEMENT AMOUNT</u>	<u>A / R</u>	<u>JUSTIFICATION</u>
196.567000	Squads (seven)	\$ 248,000.00	\$ 12,500.00	R	life exhausted
196.567000	Full sized transport van and equipment	\$ 32,000.00		R	life exhausted
196.567000	Ford Explorer and equipment	\$ 26,500.00	\$ 500.00	R	life exhausted
196.566000	Evidence Processing work station	\$ 8,000.00		A	life exhausted
196.565000	CyanoSafe Fuming Chamber	\$ 7,900.00		R	life exhausted
196.566200	Critical Software	\$ 5,715.00		A	We will be hiring/testing more dispatchers for combined dispatch. For the number we will be testing, it's cheaper to buy the software than to have an outside agency test and score for us.

Attachment: Sheriff - Mobile Forensic Solution (1920 : Budget Adjustment to Purchase Mobile Forensic

Grand Total Amounts

\$ 328,115.00 \$ 13,000.00

Acct Ledger Inq - Work With Account Ledger

Query: All Records



Form Row Report Tools

Account Sheriff Cash Account

Ledger Type 1 General Ledger

From Date *

Thru Date *

Type/Subledger Sheriff

Posted Unposted All

YTD

Cumulative

12,611.60

Balances LT1

Balances LT2

Records 1 - 4

[Customize Grid](#)

<input type="checkbox"/>	<input type="checkbox"/>	Doc Co	Doc Ty	G/L Date	Batch Number	Doc Number	LT 1 Amount	Sub-ledger	Asset Number
<input type="checkbox"/>									
<input type="checkbox"/>									
<input type="checkbox"/>									
<input type="checkbox"/>									

Attachment: Sheriff - Mobile Forensic Solution (1920 : Budget Adjustment to Purchase Mobile Forensic Solution)



UFED TOUCH ULTIMATE

All-inclusive Mobile Forensic Solution

Cellebrite's UFED Touch Ultimate is a high performance mobile forensic solution. With its intuitive GUI and easy-to-use touch screen, the UFED Touch Ultimate enables the physical, logical and file system extraction of all data and passwords (even if they've been deleted) from the widest range of popular mobile phones, portable GPS devices and tablets.

The UFED Touch Ultimate includes:

- **UFED Physical Analyzer:** A powerful mobile forensic application enabling advanced decoding, analysis and reporting
- **UFED Phone Detective:** For instant mobile phone identification
- **UFED Reader:** Enables sharing of information with any authorized personnel

The UFED Touch Ultimate is a mission-ready solution for investigations in the field or lab and available in both standard and ruggedized versions.

The UFED Touch Ultimate Advantage

Setting the industry standard for mobile data forensic solutions, the UFED Touch Ultimate provides investigators with maximum capabilities:

- Physical extraction from BlackBerry® devices running OS 4-7
Exclusive decoding: BBM data, apps, emails, Bluetooth, etc.
- Widest support for Apple devices running iOS3+
- Physical extraction and decoding while bypassing pattern lock / password / PIN, from Android devices including HTC, Motorola, Samsung Galaxy SIII family and more
- Physical extraction from Nokia BB5 devices - password extraction from selected devices
- File system extraction from any device running Windows phone 7.5 and 8 including Nokia, HTC, Samsung, Huawei and ZTE
- The most powerful solution for phones with Chinese chipsets
- TomTom® trip-log decryption, and data extraction from other portable GPS devices
- Obtain existing and deleted data: apps, passwords, emails, call history, SMS, contacts, calendar, media files, geotags, location information, GPS fixes etc.
- Proprietary technology and boot loaders ensure forensically sound extractions
- Frequent updates to ensure compatibility with new phones as they enter the market.

Mission-Ready

The all-inclusive standard and ruggedized mobile forensic kits contain a full range of peripherals and accessories for successful investigations in the field or lab. Complete with lightweight phone connector tips, an embedded work shelf in the ruggedized case, integrated long-life battery and external hard drive makes mobile investigations quicker, easier and more efficient.

RUGGEDIZED KIT



STANDARD KIT



Cellebrite USA, Inc.
7 Campus Drive
Suite 210
Parsippany, NJ 07054

Tel: 201-848-8552
Fax: 201-848-9982
Tax ID#: 22-3770059

Quote

Quote Number:

Q-26530-V

Quote Date:

2/12/2014

Quote to:

Sheboygan Co. Sheriff
525 N. 6th Street

Sheboygan, WI 53042

Contact: Brian Judd

Phone #: 920 458 3135

Quote Ship to:

Sheboygan Co. Sheriff
525 N. 6th Street

Sheboygan, WI 53042

Customer ID	Good Thru	Payment Terms	Sales Rep	
SHEBOYGANCOSHERI-525	3/14/2014	Net 30	Bryan Carroll	
Quantity	Item	Description	List Price	Ext. Price
1	KIT UFED TOUCH ULTIMATE	UFED TOUCH ULTIMATE (Logical & Physical Mobile Forensic Solution)	\$10,499.00	\$10,499.00
	FOREN-GLOVE	UFED Rubberized/Shockproof Housing		
	2ALL	All Cables & Power Charging Tips are included		
	ORGANIZER-UFED	Cable & Power Tips Organizer		
	FOREN-CASE	UFED Padded Carrying Case		
	FOREN-MICROSIMADAPTR	UFED Micro SIM Adapter		
	FOREN-SIM	UFED SIM ID Cloning Cards		
	FOREN-MICROSIM	UFED MICRO SIM ID Cloning Cards		
	8PS1000ma	Power Supply 12v 1000ma		
	FOREN-CAR	Car Power Adaptor		
	FOREN-USB	USB Flash Drive		
	UFED-DATACONN	Data Connectivity Cable		
	C-PWRUPCABLE	Phone Power Up Cable		
	FOREN-BRUSH	UFED Cleaning Brush		
	FOREN-CARDREAD	Memory Card Reader		
	D-PHY	First year Logical & Physical software updates, live tech support, and new cables are included free of charge. Second Year and Thereafter will be \$3,098.99		
1	SHIPPING-Forensic	Shipping & Handling Forensic Charges	\$85.00	\$85.00
		Touch UII		

Please include the following information on your PO for Cellebrite UFED purchase:

- Please include the ORIGINAL QUOTE NUMBER (For example - M777) on your PO
- CONTACT NAME & NUMBER of individual purchasing and bill to address
- E-MAIL ADDRESS of END USER for monthly software update as this is critical for future functionality

Terms and conditions:

- Payment terms: Net 30 ; 1.5% per month interest on late payment
- Shipping: FCA, Parsippany, NJ, USA ; Limited Warranty: Hardware: 12 Months; Software: 60 days; Touch Screen: 30 days
- 12 months software support included in initial purchase. The next support period purchased begins immediately at the end of the 12 months, i.e., no gaps in support period are allowed.
- Complete Terms and conditions of sale available upon request (or available at: <http://www.cellebrite.com/us/icc>)

Subtotal	\$10,584.00
S&H Amount	
Sales Tax	\$0.00
Total	\$10,584.00

2/12/2014 2:02 PM

Prepared by Bryan Carroll

Page 1 of 1

Attachment: Sheriff - Mobile Forensic Solution (1920 : Budget Adjustment to Purchase Mobile Forensic Solution)

SHEBOYGAN COUNTY RESOLUTION NO. _____ (2013/14)

Re: **Authorizing the Finance Committee and Finance Director to Balance Over Budget Departmental Accounts**

WHEREAS, it is anticipated that there may be certain departmental expense accounts which will be over budget for 2013 due to unexpected or unusual expenses, and there may be other expense or revenue accounts which are under/over budget, and

WHEREAS, while the exact amount of the variances cannot be determined until the books for 2013 have been closed, the approximate amount for each Department is attached to this Resolution and represent, in total for all funds, the favorable net amount of \$3,134,523.00;

NOW, THEREFORE, BE IT RESOLVED that negative variances in the departmental appropriation units, "Salaries and Benefits," "Operating Expenses," "Interdepartmental Charges," and "Capital Outlay" are hereby authorized.

BE IT FURTHER RESOLVED that after the books are closed for 2013 the Finance Committee and Finance Director report to this County Board any significant differences from the variances reported here.

Respectfully submitted this 18th day of March, 2014.

FINANCE COMMITTEE

William C. Goehring, Chairperson

Greg Weggeman, Vice-Chairperson

Thomas Wegner, Secretary

Devin LeMahieu

George Marthenze

Opposed to Introduction:

**Budget Comparisons - 2013
Appropriation Units**

Department	Revenue			Wages & Benefits			Operating Expenses			Interdepartmental			Operational	Capital Outlay		
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance	Variance	Budget	Actual	Variance
General Fund																
Treasurer	\$ 607,832	\$ 778,779	\$ 170,947	\$ 359,223	\$ 372,593	\$ (13,370)	\$ 117,493	\$ 76,399	\$ 41,094	\$ 159,826	\$ 146,434	\$ 13,392	\$ 212,063	\$ 52,000	\$ 31,996	\$ 20,004
ROD	\$ 624,793	\$ 668,638	\$ 43,845	\$ 354,003	\$ 351,757	\$ 2,246	\$ 173,259	\$ 175,796	\$ (2,537)	\$ 145,031	\$ 139,594	\$ 5,437	\$ 48,991	\$ -	\$ -	\$ -
Finance	\$ 1,009,894	\$ 1,106,384	\$ 96,490	\$ 749,843	\$ 787,665	\$ (37,842)	\$ 81,714	\$ 71,643	\$ 10,071	\$ 190,437	\$ 184,158	\$ 6,279	\$ 74,997	\$ -	\$ -	\$ -
UW Sheboygan	\$ 110,594	\$ 110,734	\$ 150	\$ -	\$ -	\$ -	\$ 104,090	\$ 98,139	\$ 5,951	\$ 17,584	\$ 17,130	\$ 448	\$ 6,549	\$ -	\$ -	\$ -
Coroner	\$ 118,839	\$ 126,164	\$ 7,325	\$ 68,130	\$ 72,961	\$ (4,831)	\$ 48,730	\$ 49,677	\$ (947)	\$ 5,429	\$ 5,661	\$ (232)	\$ 1,314	\$ -	\$ -	\$ -
County Board	\$ 222,046	\$ 222,046	\$ -	\$ 149,165	\$ 135,973	\$ 13,192	\$ 45,912	\$ 40,147	\$ 5,765	\$ 26,969	\$ 26,297	\$ 672	\$ 19,629	\$ -	\$ -	\$ -
Co Airport	\$ 428,866	\$ 431,933	\$ 3,067	\$ 209,435	\$ 206,151	\$ 3,284	\$ 78,040	\$ 83,591	\$ (5,551)	\$ 108,721	\$ 111,696	\$ (2,975)	\$ (2,176)	\$ -	\$ -	\$ -
Family Court	\$ 349,113	\$ 357,462	\$ 8,349	\$ 231,818	\$ 227,807	\$ 4,011	\$ 48,365	\$ 50,964	\$ (2,599)	\$ 68,930	\$ 51,197	\$ 17,733	\$ 27,493	\$ -	\$ -	\$ -
Clerk of Crts	\$ 2,094,190	\$ 1,977,178	\$ (117,012)	\$ 1,235,811	\$ 1,259,676	\$ (23,865)	\$ 421,147	\$ 374,100	\$ 47,047	\$ 437,232	\$ 430,264	\$ 6,968	\$ (66,861)	\$ -	\$ -	\$ -
DA	\$ 868,829	\$ 933,745	\$ (25,083)	\$ 646,130	\$ 641,283	\$ 4,847	\$ 53,506	\$ 44,513	\$ 8,993	\$ 259,192	\$ 257,222	\$ 1,970	\$ (9,272)	\$ -	\$ -	\$ -
Child Support	\$ 1,096,229	\$ 1,090,069	\$ (6,160)	\$ 657,465	\$ 653,035	\$ 4,430	\$ 70,583	\$ 70,196	\$ 387	\$ 368,181	\$ 357,565	\$ 10,616	\$ 9,274	\$ -	\$ -	\$ -
UW Extension	\$ 481,128	\$ 500,406	\$ 19,280	\$ 124,965	\$ 123,445	\$ 1,420	\$ 277,834	\$ 257,018	\$ 20,816	\$ 78,429	\$ 78,412	\$ 17	\$ 41,533	\$ -	\$ -	\$ -
Co Planning	\$ 2,145,213	\$ 2,156,226	\$ 11,013	\$ 868,810	\$ 817,588	\$ 51,222	\$ 823,378	\$ 753,659	\$ 69,719	\$ 433,531	\$ 348,905	\$ 84,626	\$ 216,579	\$ 52,795	\$ 41,516	\$ 11,279
Sheriff	\$ 17,331,067	\$ 17,435,148	\$ 104,080	\$ 11,525,619	\$ 11,812,466	\$ (286,847)	\$ 2,297,791	\$ 2,266,723	\$ 31,068	\$ 3,177,403	\$ 3,083,854	\$ 93,549	\$ (58,149)	\$ 330,254	\$ 348,936	\$ (18,682)
County Clerk	\$ 415,000	\$ 424,051	\$ 9,051	\$ 210,259	\$ 217,509	\$ (7,250)	\$ 161,063	\$ 164,194	\$ (3,131)	\$ 82,771	\$ 55,993	\$ 26,778	\$ 5,449	\$ -	\$ -	\$ -
Bldg Services	\$ 3,239,125	\$ 3,303,150	\$ 64,025	\$ 1,490,769	\$ 1,424,354	\$ 66,415	\$ 1,099,296	\$ 1,029,262	\$ 70,034	\$ 577,176	\$ 566,584	\$ 10,592	\$ 211,066	\$ 92,475	\$ 51,393	\$ 41,082
Human Resources	\$ 468,034	\$ 468,079	\$ 45	\$ 306,454	\$ 324,262	\$ (17,808)	\$ 114,836	\$ 87,701	\$ 27,135	\$ 71,744	\$ 61,220	\$ 10,524	\$ 19,896	\$ -	\$ -	\$ -
Veterans' Serv	\$ 150,915	\$ 154,666	\$ 3,751	\$ 111,237	\$ 110,767	\$ 470	\$ 14,866	\$ 14,288	\$ 568	\$ 24,822	\$ 24,824	\$ (2)	\$ 4,787	\$ -	\$ -	\$ -
Nondepartl	\$ 2,094,080	\$ 788,901	\$ (1,305,179)	\$ -	\$ -	\$ -	\$ 1,873,870	\$ 1,507,495	\$ 366,375	\$ 101,639	\$ 101,211	\$ 428	\$ (938,376)	\$ -	\$ -	\$ -
Veterans' Comm	\$ 61,912	\$ 61,912	\$ -	\$ 4,387	\$ 4,338	\$ 49	\$ 56,583	\$ 53,134	\$ 3,449	\$ 942	\$ 949	\$ (7)	\$ 3,490	\$ -	\$ -	\$ -
Corp Counsel	\$ 321,835	\$ 321,985	\$ 150	\$ 91,251	\$ 90,553	\$ 698	\$ 205,569	\$ 205,994	\$ (425)	\$ 25,015	\$ 24,962	\$ 53	\$ 477	\$ -	\$ -	\$ -
County Administrator	\$ 215,260	\$ 212,905	\$ (2,355)	\$ 173,235	\$ 173,342	\$ (107)	\$ 7,365	\$ 5,228	\$ 2,137	\$ 34,660	\$ 34,270	\$ 390	\$ 65	\$ -	\$ -	\$ -
Total - General Fund	\$ 34,544,783	\$ 33,630,562	\$ (914,221)	\$ 19,567,909	\$ 19,807,546	\$ (239,637)	\$ 8,175,280	\$ 7,479,860	\$ 695,421	\$ 6,375,664	\$ 6,108,409	\$ 267,255	\$ (191,181)	\$ 527,524	\$ 473,841	\$ 53,683
Special Revenue																
Community Programs	\$ 13,051,154	\$ 14,348,566	\$ 1,287,412	\$ 3,071,441	\$ 2,894,085	\$ 177,356	\$ 8,057,537	\$ 9,133,622	\$ (1,076,085)	\$ 1,907,176	\$ 1,597,200	\$ 309,976	\$ 698,659			\$ -
H&HS Admin	\$ 2,888	\$ 6,330	\$ 3,442	\$ 1,460,867	\$ 1,163,743	\$ 297,124	\$ 264,300	\$ 103,979	\$ 160,321	\$ (1,689,219)	\$ (1,268,175)	\$ (421,044)	\$ 39,543	\$ 6,699	\$ 6,699	\$ -
Office on Aging	\$ 1,370,386	\$ 1,356,213	\$ (14,173)	\$ 287,669	\$ 288,269	\$ (600)	\$ 748,542	\$ 724,116	\$ 24,426	\$ 264,175	\$ 212,910	\$ 51,265	\$ 60,918	\$ 95,000	\$ 64,179	\$ 30,821
Public Health	\$ 3,207,532	\$ 3,774,454	\$ 566,922	\$ 1,649,761	\$ 2,023,037	\$ (173,276)	\$ 235,288	\$ 346,728	\$ (111,440)	\$ 1,122,483	\$ 982,126	\$ 140,355	\$ 422,561			\$ -

**Budget Comparisons - 2013
Appropriation Units**

Department	Revenue			Wages & Benefits			Operating Expenses			Interdepartmental			Operational	Capital Outlay		
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance	Variance	Budget	Actual	Variance
Social Services	\$ 9,106,611	\$ 9,220,120	\$ 113,509	\$ 3,347,487	\$ 3,298,474	\$ 49,013	\$ 3,910,667	\$ 3,333,940	\$ 576,727	\$ 1,848,457	\$ 1,656,723	\$ 189,734	\$ 926,963	\$ -	\$ -	\$ -
Economic Support	\$ 2,288,390	\$ 2,273,907	\$ (14,483)	\$ 1,347,496	\$ 1,293,810	\$ 53,686	\$ 258,023	\$ 227,685	\$ 30,338	\$ 682,871	\$ 671,290	\$ 11,581	\$ 81,122	\$ -	\$ -	\$ -
Total - Special Revenue	\$ 29,036,961	\$ 30,979,590	\$ 1,942,629	\$ 11,364,721	\$ 10,961,418	\$ 403,303	\$ 13,474,357	\$ 13,870,070	\$ (395,713)	\$ 4,135,943	\$ 3,854,076	\$ 281,867	\$ 2,232,086	\$ 101,699	\$ 70,878	\$ 30,821
Health Care Centers																
Rocky Knoll	\$ 13,913,185	\$ 13,408,485	\$ (504,700)	\$ 8,054,476	\$ 7,718,439	\$ 336,037	\$ 3,202,238	\$ 3,112,509	\$ 89,729	\$ 2,581,675	\$ 2,391,425	\$ 190,250	\$ 111,316	\$ 106,198	\$ 142,270	\$ (36,072)
Total - HCC	\$ 13,913,185	\$ 13,408,485	\$ (504,700)	\$ 8,054,476	\$ 7,718,439	\$ 336,037	\$ 3,202,238	\$ 3,112,509	\$ 89,729	\$ 2,581,675	\$ 2,391,425	\$ 190,250	\$ 111,316	\$ 106,198	\$ 142,270	\$ (36,072)
Internal Services																
Employee Benefits	\$ 14,098,344	\$ 13,511,775	\$ (586,569)	\$ 13,325,798	\$ 10,889,369	\$ 2,436,429	\$ 772,071	\$ 1,310,248	\$ (538,177)	\$ 475	\$ 475	\$ 1,312,158	\$ -	\$ -	\$ -	\$ -
Property Ins & Phones	\$ 675,900	\$ 682,185	\$ 6,285	\$ -	\$ -	\$ -	\$ 675,900	\$ 678,017	\$ (2,117)	\$ -	\$ -	\$ 4,168	\$ -	\$ -	\$ -	\$ -
Info Technology	\$ 1,993,331	\$ 2,000,690	\$ 7,359	\$ 564,391	\$ 527,278	\$ 37,113	\$ 1,217,364	\$ 1,071,208	\$ 146,156	\$ 136,843	\$ 214,482	\$ (77,639)	\$ 112,989	\$ 99,000.00	\$ 12,430.00	\$ 86,570
Highway	\$ 16,382,700	\$ 15,716,827	\$ (665,873)	\$ 5,501,457	\$ 5,753,914	\$ (252,457)	\$ 8,130,852	\$ 7,126,893	\$ 1,003,959	\$ 1,992,641	\$ 1,972,076	\$ 20,565	\$ 106,194	\$ 959,250.00	\$ 1,303,649.00	\$ (344,399)
Total - Internal Servs	\$ 33,150,275	\$ 31,911,477	\$ (1,238,798)	\$ 19,391,646	\$ 17,170,561	\$ 2,221,085	\$ 10,796,187	\$ 10,186,366	\$ 609,821	\$ 2,129,484	\$ 2,186,558	\$ (56,599)	\$ 1,535,509	\$ 1,058,250	\$ 1,316,079	(257,829)
Debt Service	\$ 6,269,479	\$ 8,040,993	\$ 1,771,514	\$ -	\$ -	\$ -	\$ 6,315,950	\$ 8,293,595	\$ (1,977,645)	\$ -	\$ -	\$ -	\$ (206,131)	\$ -	\$ -	\$ -
Total Expenditure Variance			\$ 2,215,778													
Total Revenue Variance - All Funds			\$ 1,056,424													
Operational Change Positive(Negative)			\$ 3,272,202													
Less Carryovers			\$ (137,679)													
Total Change Positive(Negative)			\$ 3,134,523													

Attachment: Resolution - Over-Under Accounts (1921) : Res. Authorizing Finance Committee & Finance



Financial Overview

January 2014

Finance Committee & County Administrator Report

Budget Variance Summary

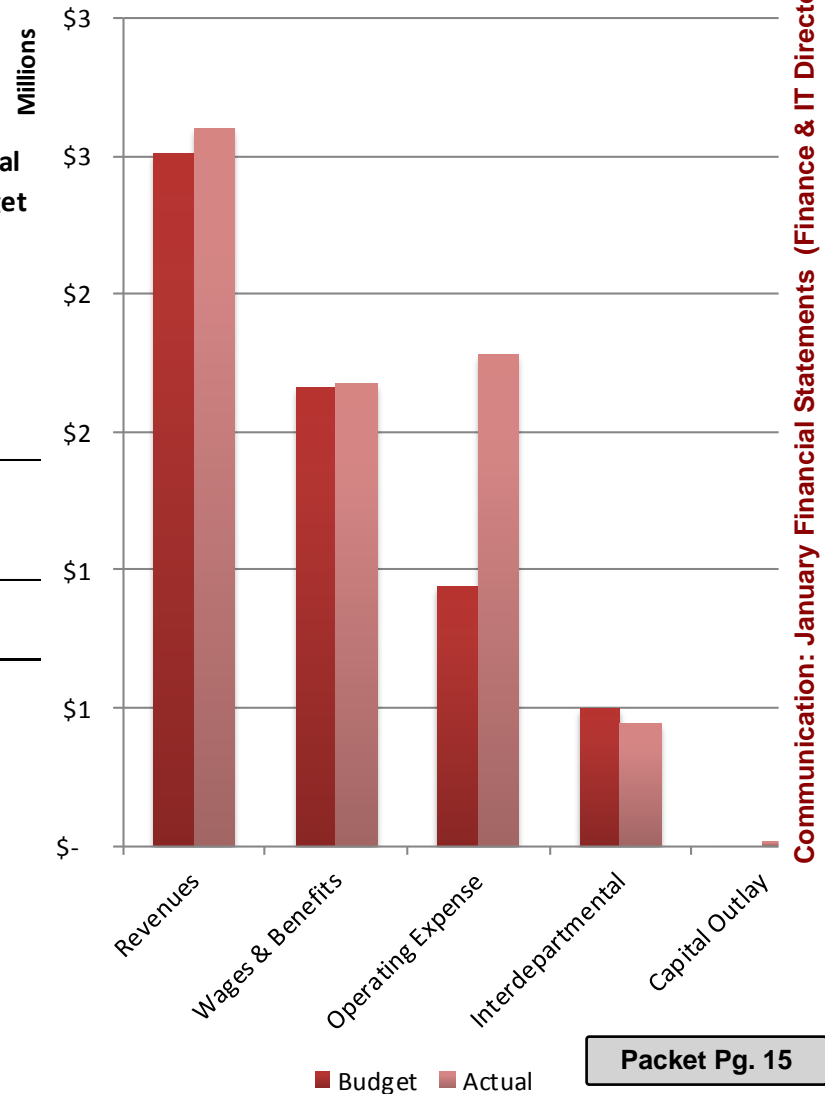
Year to Date January 31, 2014

	Fund				
	General	Special Revenue	Enterprise	Internal Service	Total
Change in Fund Balance	\$ (1,318,886)	\$ (1,040,877)	\$ (35,656)	\$ (455,336)	\$ (2,850,755)
Unbudgeted Depreciation			34,763	87,174	121,937
Adjusted Change in Fund Balance	<u>\$ (1,318,886)</u>	<u>\$ (1,040,877)</u>	<u>\$ (893)</u>	<u>\$ (368,162)</u>	<u>\$ (2,728,818)</u>
Budgeted Use of Retained Earnings	\$ -	\$ -	\$ -	\$ -	\$ -
Change from Prior Month	\$ (1,318,886)	\$ (1,040,877)	\$ (893)	\$ (368,162)	\$ (2,728,818)

General Fund (Budget to Actual)

Year to Date January 31, 2014

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 2,512,328	\$ 2,600,776	\$ 88,448	104%
Wages & Benefits	(1,658,442)	(1,677,079)	(18,637)	101%
Operating Expense	(939,601)	(1,780,704)	(841,103)	190%
Interdepartmental	(499,171)	(443,928)	55,243	89%
Capital Outlay	-	(17,947)	(17,947)	N/A
Total Expenses	<u>(3,097,214)</u>	<u>(3,919,658)</u>	<u>(822,444)</u>	<u>127%</u>
Other Financing	<u>(367)</u>	<u>0</u>	<u>367</u>	<u>0%</u>
Change in Fund Balance	<u>\$ (585,253)</u>	<u>\$ (1,318,882)</u>	<u>\$ (733,629)</u>	<u>225%</u>



General Fund (Variance Change)

Year to Date January 31, 2014

	<u>Prior Month</u>	<u>Variance Current Month</u>	<u>Change</u>
Revenues	\$ -	\$ 88,448	\$ 88,448
Wages & Benefits	-	(18,637)	(18,637)
Operating Expense	-	(841,103)	(841,103)
Interdepartmental	-	55,243	55,243
Capital Outlay	-	(17,947)	(17,947)
Total Expenses	-	(822,444)	(822,444)
Other Financing	-	367	367
Change in Fund Balance	\$ -	\$ (733,629)	\$ (733,629)

- Revenue is higher due to interest and penalties on taxes as well as timing of voting machine maintenance revenue.
- Operating variance due to timing of Library Gant payment. Budgeted in March and paid in January and timing of the purchase of new flooring at the UW Campus.
- Interdepartmental variance due to Sheriff staffing/insurance selection.
- Outlay variance due to timing of purchases versus the budget spread.

General Fund – Department Analysis

Year to Date January 31, 2014

Overall Budget

Department	Variances				% of Outflow
	Revenues	Expenditures	Other Financing	Total	
Treasurer	\$ (221)	\$ 3,821	\$ 515	\$ 4,115	↑ 8.19%
Register of Deeds	(10,510)	(10,539)	9,699	(11,350)	↓ -19.92%
Finance	879	(3,037)	-	(2,158)	↓ -2.30%
UW Campus	-	(22,705)	-	(22,705)	↓ -254.17%
Coroner	3,069	975	-	4,044	↑ 37.97%
County Board	-	3,318	-	3,318	↑ 9.69%
Airport	(3,227)	3,624	-	397	→ 1.12%
Family Court Commissioner	(657)	1,667	-	1,010	↑ 3.58%
Clerk of Courts	(9,915)	14,402	-	4,487	↑ 2.63%
District Attorney	(2,113)	(2,607)	-	(4,720)	↓ -6.21%
Child Support	4,089	9,623	-	13,712	↑ 13.20%
UW Extension	(696)	2,054	-	1,358	↑ 3.38%
Planning & Conservation	(4,538)	12,178	4,400	12,040	↑ 7.26%
Sheriff	(10,761)	(6,080)	-	(16,841)	↓ -1.20%
County Clerk	25,926	2,434	-	28,360	↑ 95.12%
Building Services	(7,328)	73,599	-	66,271	↑ 20.14%
Human Resources	(13)	1,006	-	993	↑ 2.52%
Veteran's Services	-	(658)	-	(658)	↓ -5.45%
Non-Departmental	103,764	(911,092)	(14,247)	(821,575)	↓ -241.26%
Veterans Commission	-	5,746	-	5,746	↑ 34.33%
Corporation Counsel	304	(25)	-	279	→ 1.03%
County Administrator	396	(152)	-	244	→ 1.29%
Total General Fund	\$ 88,448	\$ (822,448)	\$ 367	\$ (733,633)	-23.69%

Overtime

Department	Overtime			
	Budget	Actual	\$ Variance	% of Budget
Treasurer	\$ -	\$ -	\$ -	→ 0%
Register of Deeds	-	-	-	→ 0%
Finance	-	-	-	→ 0%
UW Campus	-	-	-	→ 0%
Coroner	-	-	-	→ 0%
County Board	-	-	-	→ 0%
Airport	1,200	1,288	(88)	↓ -7.33%
Family Court Commissioner	-	-	-	→ 0%
Clerk of Courts	83	(16)	99	↑ 119.05%
District Attorney	-	-	-	→ 0%
Child Support	-	-	-	→ 0%
UW Extension	-	-	-	→ 0%
County Planning & Resources	-	-	-	→ 0%
Sheriff	26,761	75,392	(48,631)	↓ -181.73%
County Clerk	33	(3)	36	↑ 109.09%
Building Services	1,404	1,036	368	↑ 26.21%
Human Resources	-	-	-	→ 0%
Veteran's Services	33	-	33	↑ 100.00%
Non-Departmental	-	-	-	→ 0%
Veterans Commission	-	-	-	→ 0%
Corporation Counsel	-	-	-	→ 0%
County Administrator	-	-	-	→ 0%
Total General Fund	\$ 29,514	\$ 77,697	\$ (48,183)	↓ -163.25%

Communication: January Financial Statements (Finance & IT Director)

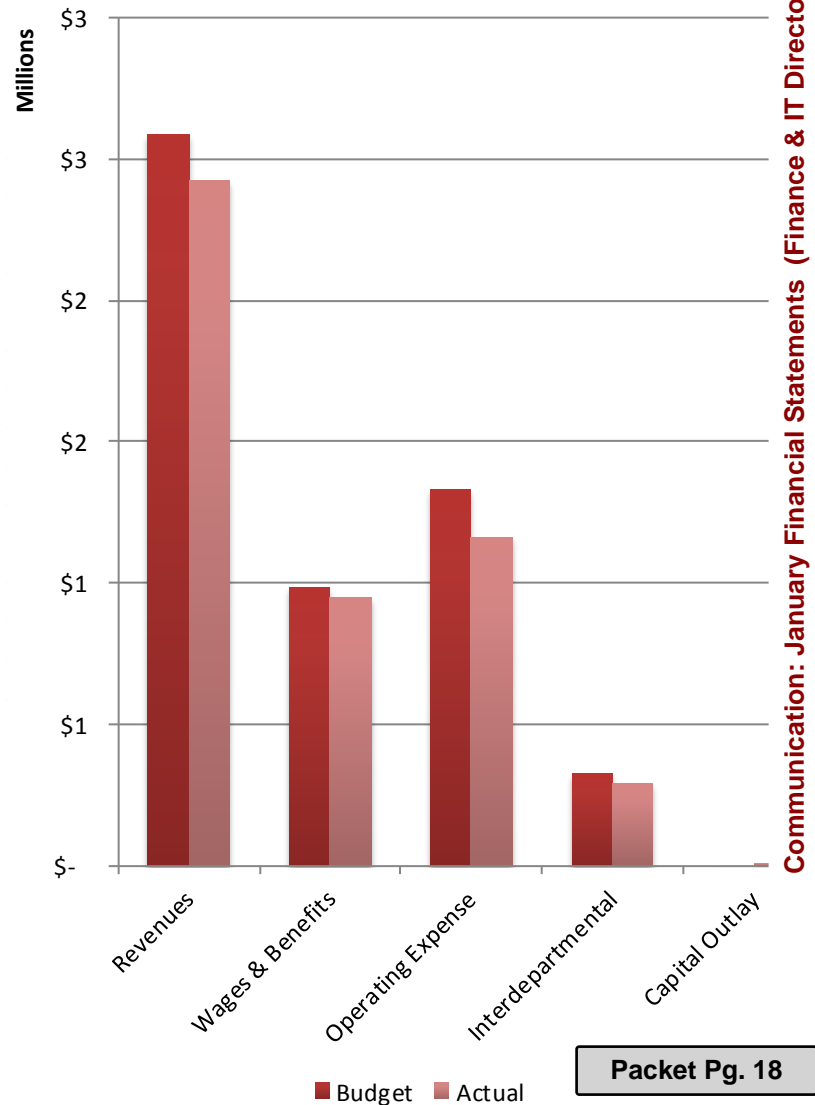
↓ Negative Variance
 → Positive Variance < 2.5%
 ↑ Positive Variance > 2.5%

Special Revenue Fund

(Budget to Actual)

Year to Date January 31, 2014

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 2,588,142	\$ 2,428,754	\$ (159,388)	94%
Wages & Benefits	(982,436)	(948,878)	33,558	97%
Operating Expense	(1,327,258)	(1,159,246)	168,012	87%
Interdepartmental	(328,134)	(293,354)	34,780	89%
Capital Outlay	-	(7,243)	(7,243)	N/A
Total Expenses	<u>(2,637,828)</u>	<u>(2,408,721)</u>	<u>229,107</u>	<u>91%</u>
Other Financing	<u>(88,409)</u>	<u>(1,060,911)</u>	<u>(972,502)</u>	<u>1200%</u>
Change in Fund Balance	<u>\$ (138,095)</u>	<u>\$ (1,040,878)</u>	<u>\$ (902,783)</u>	<u>754%</u>



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

Special Revenue Fund (Variance Change)

Year to Date January 31, 2014

	<u>Prior Month</u>	<u>Variance</u> <u>Current Month</u>	<u>Change</u>
Revenues	\$ -	\$ (159,388)	\$ (159,388)
Wages & Benefits	-	33,558	33,558
Operating Expense	-	168,012	168,012
Interdepartmental	-	34,780	34,780
Capital Outlay	-	(7,243)	(7,243)
Total Expenses	-	229,107	229,107
Other Financing	-	(972,502)	(972,502)
Change in Fund Balance	\$ -	\$ (902,783)	\$ (902,783)

- Revenues are lower than expected due to timing of State Grants and Public Charges for services.
- Operating Expense variance reflects timing of computer equipment and reduced need for out-of-home juvenile placement.

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

Special Revenue Fund – Department Analysis

Year to Date January 31, 2014

Overall Budget

Department	Revenue	Variances		Total	% of Outflow
		Expenditures	Other Financing		
Public Safety Sp Rev	\$ 7,629	\$ (280)	\$ -	\$ 7,349	➡ 0.00%
Community Programs	(145,785)	42,331	-	(103,454)	↓ -8.47%
HHS Administration	356	72,833	(972,502)	(899,313)	↓ 1302.63%
Elder Services	(20,565)	4,705	-	(15,860)	↓ -14.92%
Public Health Service	(5,470)	8	-	(5,462)	↓ -1.97%
Social Services	(5,958)	93,433	-	87,475	↑ 11.60%
Economic Support	10,405	16,078	-	26,483	↑ 12.64%
Total	\$ (159,388)	\$ 229,108	\$ (972,502)	\$ (902,782)	

Overtime

Department	Budget	Overtime		% Variance
		Actual	\$ Variance	
Public Safety Sp Rev	\$ -	\$ -	\$ -	➡ 0.00%
Community Programs	1,000	1,162	(162)	↓ -16.20%
HHS Administration	267	215	52	↑ 19.48%
Elder Services	83	(57)	140	↑ 168.60%
Public Health Service	250	108	142	↑ 56.80%
Social Services	4,021	1,679	2,342	↑ 58.24%
Economic Support	2,975	597	2,378	↑ 79.95%
Total	\$ 8,596	\$ 3,704	\$ 4,892	↑ 56.91%

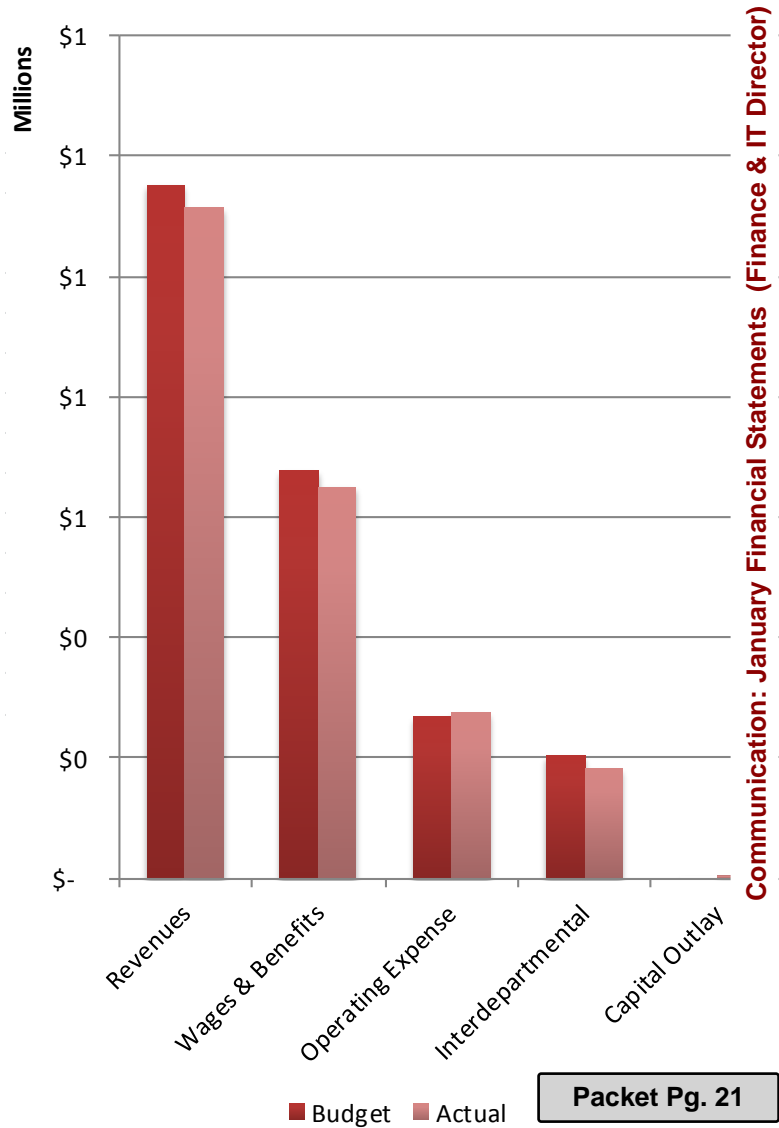
Communication: January Financial Statements (Finance & IT Director)

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

Enterprise Fund (Budget to Actual)

Year to Date January 31, 2014

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 1,151,889	\$ 1,112,330	\$ (39,559)	97%
Wages & Benefits	(679,010)	(649,820)	29,190	96%
Operating Expense	(269,255)	(276,404)	(7,149)	103%
Interdepartmental	(202,021)	(183,565)	18,456	91%
Capital Outlay	-	(3,434)	(3,434)	N/A
Total Expenses	(1,150,286)	(1,113,223)	37,063	97%
Other Financing	-	-	-	N/A
Change in Fund Balance	\$ 1,603	\$ (893)	\$ (2,496)	-56%



Enterprise Fund includes Rocky Knoll

Enterprise Fund (Variance Change)

Year to Date January 31, 2014

	<u>Prior Month</u>	<u>Variance</u> <u>Current Month</u>	<u>Change</u>
Revenues	\$ -	\$ (39,559)	\$ (39,559)
Wages & Benefits	-	29,190	29,190
Operating Expense	-	(7,149)	(7,149)
Interdepartmental	-	18,456	18,456
Capital Outlay	-	(3,434)	(3,434)
Total Expenses	-	37,063	37,063
Other Financing	-	-	-
Change in Fund Balance	\$ -	\$ (2,496)	\$ (2,496)

- Lower than expected census have caused revenues to be lower.
- Wages are lower due to reduced staffing and response to lower census.
- Interdepartmental expenses reflect employee insurance election.

Enterprise Fund includes Rocky Knoll

Enterprise Fund – Department Analysis

Year to Date January 31, 2014

Overall Budget

Department	Revenue	Variances			Total	% of Outflow
		Expenditures	Other Financing			
Rocky Knoll	\$ (39,559)	\$ 37,063	\$ -	\$ (2,496)	↓ -0.22%	
Total	\$ (39,559)	\$ 37,063	\$ -	\$ (2,496)		

Overtime

Department	Budget	Overtime		
		Actual	\$ Variance	% Var
Rocky Knoll	\$ 30,746	\$ 18,950	\$ 11,796	↑ 38.3%
Total	\$ 30,746	\$ 18,950	\$ 11,796	

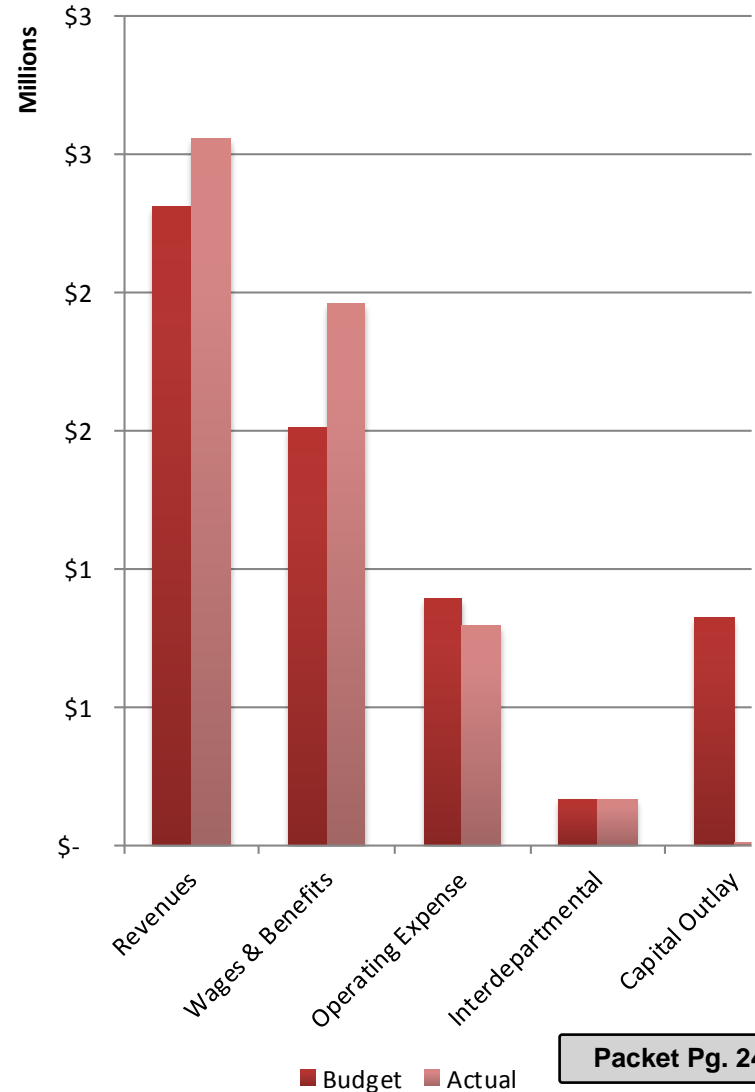
Communication: January Financial Statements (Finance & IT Director)

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

Internal Services (Budget to Actual)

Year to Date January 31, 2014

	Budget	Actual	Variance	% Act to Bud
Revenues	\$ 2,314,297	\$ 2,555,174	\$ 240,877	110%
Wages & Benefits	(1,510,083)	(1,961,144)	(451,061)	130%
Operating Expense	(892,044)	(796,573)	95,471	89%
Interdepartmental	(166,750)	(165,496)	1,254	99%
Capital Outlay	(820,000)	(125)	819,875	0%
Total Expenses	<u>(3,388,877)</u>	<u>(2,923,338)</u>	<u>465,539</u>	<u>86%</u>
Other Financing	-	-	-	N/A
Change in Fund Balance	<u>\$ (1,074,580)</u>	<u>\$ (368,164)</u>	<u>\$ 706,416</u>	<u>34%</u>



Communication: January Financial Statements (Finance & IT Director)

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

Internal Services (Variance Change)

Year to Date January 31, 2014

	<u>Prior Month</u>	<u>Variance</u> <u>Current Month</u>	<u>Change</u>
Revenues	\$ -	\$ 240,877	\$ 240,877
Wages & Benefits	-	(451,061)	(451,061)
Operating Expense	-	95,471	95,471
Interdepartmental	-	1,254	1,254
Capital Outlay	-	819,875	819,875
Total Expenses	-	465,539	465,539
Other Financing	-	-	-
Change in Fund Balance	\$ -	\$ 706,416	\$ 706,416

- State and Municipal revenue for maintaining of roads are higher due to the busy winter season.
- Salt and fuel operating expenses reflect the busy winter season as well.
- Outlay variance due to the timing of Highway vehicle & equipment purchases.

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

Internal Service Fund – Department Analysis

Year to Date January 31, 2014

Overall Budget

Department	Revenue	Variances		Total	% of Outflow
		Expenditures	Other Financing		
Employee Benefits & Insurance	\$ (69,023)	\$ (348,197)	\$ -	\$ (417,220)	↓ -39.99%
Insurance/Telephone	(531)	(788)	-	(1,319)	↓ -2.31%
Information Systems	2,555	8,675	-	11,230	↑ 6.67%
Highway	307,876	805,851	-	1,113,727	↑ 52.54%
Total	\$ 240,877	\$ 465,541	\$ -	\$ 706,418	

Overtime

Department	Budget	Overtime		% Vari
		Actual	\$ Variance	
Employee Benefits & Insurance	\$ -	\$ -	\$ -	→ 0.00
Insurance/Telephone	-	-	-	→ 0.00
Information Systems	-	430	(430)	↓ 100.0
Highway	63,000	133,681	(70,681)	↓ 112.0
Total	\$ 63,000	\$ 134,111	\$ (71,111)	↓ 112.0

Communication: January Financial Statements (Finance & IT Director)

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

Questions...