NOTICE OF MEETING

FINANCE COMMITTEE

June 11, 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 - May 28, 2014 3:30 PM

Correspondence
County Administrator Report
Finance & IT Director Report
H&HS Director – Tom Eggebrecht

Consideration of Budget Adjustment for ADRC Grant

Finance & IT Director

April Financial Statements

April Investment Report

Public Comments - Request by Former County Board Supervisor Connie Ziegelbauer to Address the Committee
Approval of Vouchers
Approval of Attendance at Other Meetings or Functions
Adjourn

Next Scheduled Meeting-June 25,2014 at 3:00 PM in Room 302, Administration Building

Prepared by:
Mary Wegmann
Recording Secretary

Greg Weggeman
Committee Chairperson

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

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

Wis. Stat. § 19.84 requires that each meeting of a governmental body be preceded by a public notice setting forth the time, date, place, and subject matter of the meeting. This Notice and Agenda is made in fulfillment of this obligation. Electronic versions of this Notice and Agenda may hyperlink to documents being circulated to members in anticipation of the meeting and are accessible to the public for viewing. Additions, subtractions, or modifications of the hyperlinked materials do not constitute an amendment to the meeting agenda unless expressly set forth in an Amended Notice and Agenda. Members of the public are encouraged to check from time to time before the meeting to see whether the hyperlinked content has been changed from what was originally posted.

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

SHEBOYGAN COUNTY FINANCE COMMITTEE MINUTES

Administration Building
508 New York Avenue
Sheboygan WI 53081

May 28, 2014 **Called to Order: 3:30 P.M.** **Adjourned: 3:57 P.M**

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

MEMBERS ABSENT: None

ALSO PRESENT: Roger Te Stroete, Terry Hanson, Mary Wegmann, Jon Dolson, Stefanie Markworth, Jim TeBeest, Ed Procek, Aaron Brault, Josh McDermott, Bernie Rammer, Carl Buesing, Mark Winkel

Chairperson Weggeman called the meeting to order. He verified that the meeting notice was posted on May 23, 2014 at 4:00 P.M. in compliance with the open meeting law.

Supervisor Marthenze moved to approve the minutes of May 14, 2014. Motion seconded by Supervisor Wegner. Carried.

Correspondence – None.

County Administrator Report – None

Finance & IT Director Report – Finance & IT Director Terry Hanson reported to the committee on the GFOA conference held in Minneapolis and various topics discussed. He also reported on a Wall Street Journal opinion.

The Committee discussed Resolution 02 – Sale of Additional Excess Former Union Pacific Land in City of Sheboygan (East Side of Tracks). Supervisor Marthenze moved to recommend that the resolution be adopted. Motion seconded by Supervisor LeMahieu. Carried.

The Committee discussed Resolution 10 – Authorizing Funding and Purchase of Storage Facility. Supervisor Marthenze moved to recommend that the resolution be adopted. Motion seconded by Supervisor Goehring. Carried.

Planning & Conservation Director Aaron Brault requested a budget adjustment utilizing land records fees in the amount of $85,000 to complete an orthophotography flyover. Supervisor Wegner moved to approve the request. Motion seconded by Supervisor LeMahieu. Carried.

Corporation Counsel Carl Buesing presented a draft resolution – Disallowance of Zschetsche and McGrath Claims against Sheboygan County. Supervisor Wegner moved to approve the resolution as drafted and introduce to the County Board in June. Motion seconded by Supervisor LeMahieu. Carried.

County Clerk Jon Dolson presented a draft ordinance – Changing Supervisory District Boundaries to Reflect Annexation. Supervisor Marthenze moved to approve the ordinance as drafted and introduce the ordinance to the County Board in June. Motion seconded by Supervisor Wegner. Carried.

Minutes Acceptance: Minutes of May 28, 2014 3:30 PM (Approval of Minutes)

Finance & IT Director Terry Hanson requested authorization to spend up to $96,000 for installation of conduit for the fiber optic ring in 2014 construction projects. He indicated that a Memorandum of Understanding (MOU) between Sheboygan County, the City of Sheboygan and the Sheboygan Area School District would subsequently need to be developed and approved to cost share this expense and for the larger project. Supervisor LeMahieu moved to authorize the expenditure and the development of a Memorandum of Understanding between Sheboygan County, the City of Sheboygan and the Sheboygan Area School District. Motion seconded by Supervisor Wegner. Carried.

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

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

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

Thomas Wegner, Secretary

Mary Wegmann, Recording Secretary

Minutes Acceptance: Minutes of May 28, 2014 3:30 PM (Approval of Minutes)

Attachment: HHS Budget Adjustment (2078 : Budget Adjustment for ADRC Grant)

SHEBOYGAN COUNTY

Health and Human Services Department
Division of Business and Administrative Support Services

May 28, 2014

TO: Health and Human Services Committee

FROM: Shannon Otten, Manager Business and Administrative Support Services

RE: Consideration of Budget Increase

As a result of a positive variance in our 2013 State ADRC Grant, Sheboygan County has been approved by the state to carry over unspent grant funds from 2013 to 2014. These funds will be used to cover the cost of the previously approved furnace replacement and ADRC Canopy addition. In alignment with this approval we are requesting a budget increase of $134,761 to the following accounts:

220.564015.55017A	Capital Outlay Building Improvements
200.423525.932	ADRC- State Grant

Telephone (920)-459-6400
or 1-(800)-596-1919
Facsimile (920) 459-4353
TTD (920) 459-3258

Health and Human Services Building
1011 North 8th Street
Sheboygan, WI 53081

humsrv@SheboyganCounty.com
www.SheboyganCounty.com

Financial Overview

April 2014

Finance Committee & County Administrator Report

Budget Variance Summary

Year to Date April 30, 2014

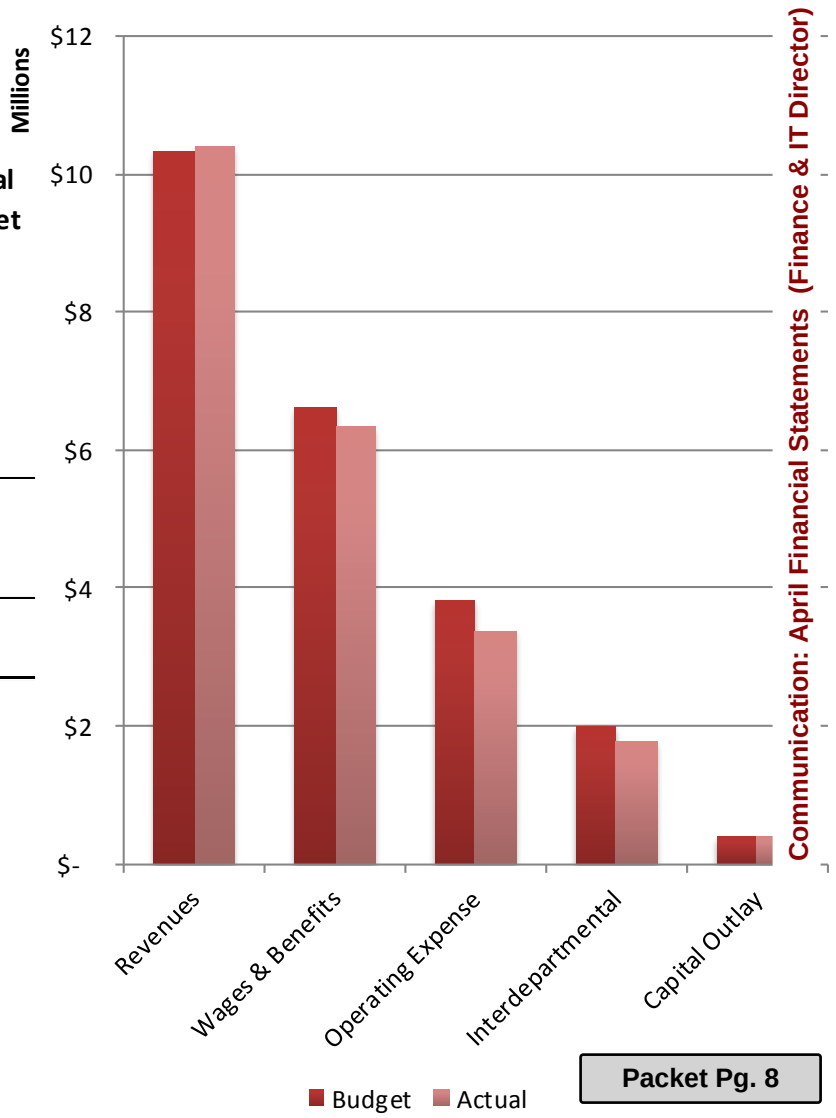
	Fund				
	General	**Special Revenue**	**Enterprise**	**Internal Service**	**Total**
Change in Fund Balance	$ (1,461,093)	$ (182,520)	$ (103,410)	$ (1,282,635)	$ (3,029,658
Unbudgeted Depreciation			181,319	385,439	566,758
Adjusted Change in Fund Balance	$ (1,461,093)	$ (182,520)	$ 77,909	$ (897,196)	$ (2,462,900
Budgeted Use of Retained Earnings	$ -	$ -	$ -	$ -	$ -
Change from Prior Month	$ (288,398)	$ 476,703	$ 43,280	$ (287,370)	$ (55,785

Communication: April Financial Statements (Finance & IT Director)

General Fund (Budget to Actual)

Year to Date April 30, 2014

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 10,349,988	$ 10,392,174	$ 42,186	100%
Wages & Benefits	(6,628,028)	(6,334,230)	293,798	96%
Operating Expense	(3,832,945)	(3,357,007)	475,938	88%
Interdepartmental	(1,992,460)	(1,761,966)	230,494	88%
Capital Outlay	(377,919)	(402,604)	(24,685)	107%
Total Expenses	(12,831,352)	(11,855,807)	975,545	92%
Other Financing	5,518	2,534	(2,984)	46%
Change in Fund Balance	$ (2,475,846)	$ (1,461,099)	$ 1,014,747	59%



General Fund (Variance Change)

Year to Date April 30, 2014

	Prior Month	Current Month	Variance Change
Revenues	$ 357,699	$ 42,186	$ (315,513)
Wages & Benefits	208,240	293,798	85,558
Operating Expense	440,487	475,938	35,451
Interdepartmental	162,503	230,494	67,991
Capital Outlay	(299,514)	(24,685)	274,829
Total Expenses	511,716	975,545	463,829
Other Financing	(3,201)	(2,984)	217
Change in Fund Balance	$ 866,214	$ 1,014,747	$ 148,533

- Revenue change mainly due to audit entry recognizing tax revenue; expected to more closely agree to budget by year-end.
- Positive wage variance reflects lower than budgeted staffing.
- Interdepartmental variance due to Sheriff staffing/insurance selection
- Outlay variance due to timing of purchases versus the budget spread.

Communication: April Financial Statements (Finance & IT Director)

General Fund – Department Analysis

Year to Date April 30, 2014

Overall Budget

Department	Revenues	Variances Expenditures	Other Financing	Total	% of Outflow
Treasurer	$ 37,843	$ (123,793)	$ 2,879	$ (83,071)	-41.07%
Register of Deeds	(65,313)	7,581	15,871	(41,861)	-17.54%
Finance	(939)	1,433	-	494	0.14%
UW Campus	-	4,473	-	4,473	7.83%
Coroner	11,842	8,064	-	19,906	46.85%
County Board	-	(4,628)	-	(4,628)	-5.44%
Airport	(5,561)	42,274	-	36,713	23.53%
Family Court Commissioner	(860)	9,020	-	8,160	7.19%
Clerk of Courts	21,495	39,219	-	60,714	8.82%
District Attorney	7,169	9,616	-	16,785	5.53%
Child Support	(19,250)	37,842	-	18,592	4.55%
UW Extension	2,430	14,744	-	17,174	10.27%
Planning & Conservation	(22,560)	122,761	-	100,201	14.35%
Sheriff	22,615	328,419	100	351,134	5.87%
County Clerk	(7,242)	37,120	-	29,878	17.30%
Building Services	(17,304)	200,506	-	183,202	15.34%
Human Resources	3	1,577	-	1,580	1.05%
Veteran's Services	(1)	2,117	-	2,116	3.76%
Non-Departmental	78,154	232,077	(21,835)	288,396	18.52%
Veterans Commission	1	3,011	-	3,012	8.37%
Corporation Counsel	(885)	1,045	-	160	0.15%
County Administrator	549	1,073	-	1,622	2.22%
Total General Fund	**$ 42,186**	**$ 975,551**	**$ (2,985)**	**$ 1,014,752**	**7.91%**

Overtime

Department	Overtime Budget	Overtime Actual	$ Variance	% of
Treasurer	$ -	$ -	$ -	0
Register of Deeds	-	-	-	0
Finance	-	-	-	0
UW Campus	-	-	-	0
Coroner	-	-	-	0
County Board	-	-	-	0
Airport	3,300	3,791	(491)	-1
Family Court Commissioner	-	-	-	0
Clerk of Courts	332	52	280	8
District Attorney	-	-	-	0
Child Support	-	-	-	0
UW Extension	-	-	-	0
County Planning & Resources	-	-	-	0
Sheriff	107,644	170,712	(63,068)	-5
County Clerk	132	(3)	135	10
Building Services	5,617	5,047	570	1
Human Resources	-	-	-	0
Veteran's Services	132	-	132	10
Non-Departmental	-	-	-	0
Veterans Commission	-	-	-	0
Corporation Counsel	-	-	-	0
County Administrator	-	-	-	0
Total General Fund	**$ 117,157**	**$ 179,599**	**$ (62,442)**	-5

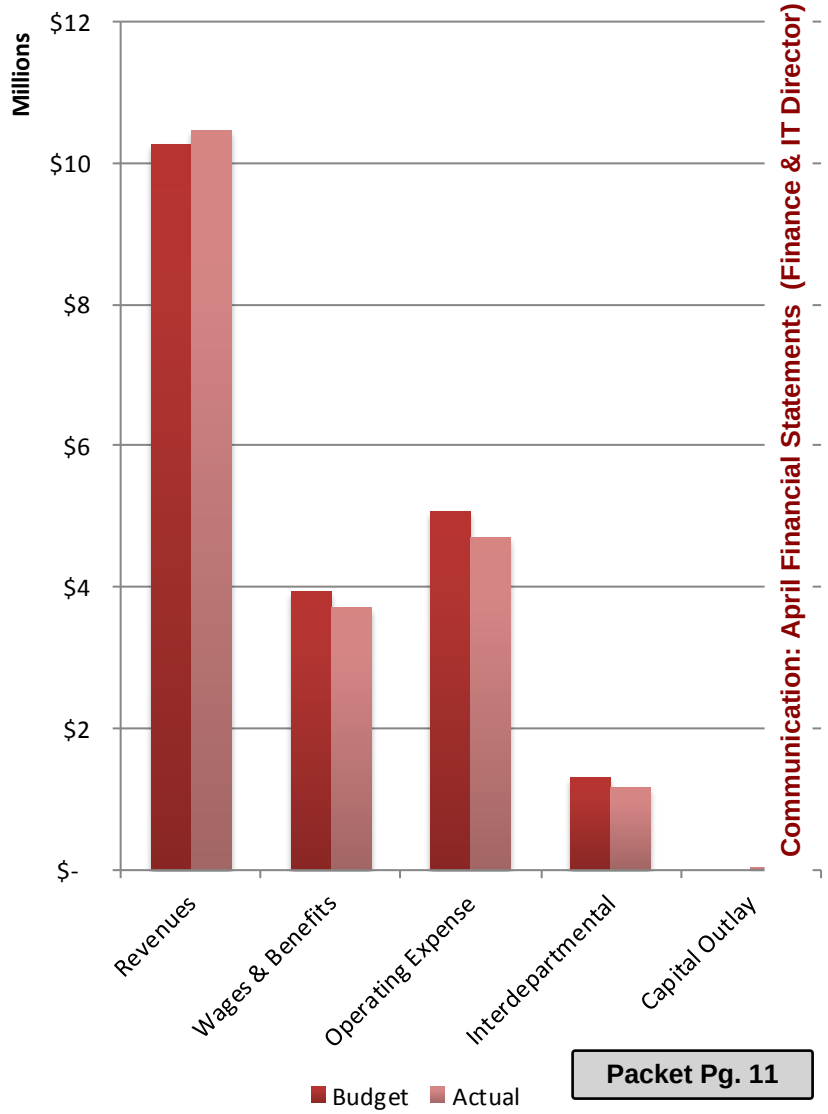
Communication: April Financial Statements (Finance & IT Director)

Negative Variance | Positive Variance < 2.5% | Positive Variance > 2.5%

Special Revenue Fund

(Budget to Actual)
Year to Date April 30, 2014

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 10,272,526	$ 10,472,450	$ 199,924	102%
Wages & Benefits	(3,929,699)	(3,704,525)	225,174	94%
Operating Expense	(5,050,833)	(4,687,760)	363,073	93%
Interdepartmental	(1,312,311)	(1,174,202)	138,109	89%
Capital Outlay	-	(24,890)	(24,890)	N/A
Total Expenses	(10,292,843)	(9,591,377)	701,466	93%
Other Financing	(1,063,495)	(1,063,595)	(100)	100%
Change in Fund Balance	$ (1,083,812)	$ (182,522)	$ 901,290	17%



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

Special Revenue Fund (Variance Change)

Year to Date April 30, 2014

	Prior Month	Current Month	Variance Change
Revenues	$ 27,117	$ 199,924	$ 172,807
Wages & Benefits	174,819	225,174	50,355
Operating Expense	133,798	363,073	229,275
Interdepartmental	99,593	138,109	38,516
Capital Outlay	(8,766)	(24,890)	(16,124)
Total Expenses	399,444	701,466	302,022
Other Financing	(100)	(100)	-
Change in Fund Balance	$ 426,461	$ 901,290	$ 474,829

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

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

Communication: April Financial Statements (Finance & IT Director)

Special Revenue Fund – Department Analysis

Year to Date April 30, 2014

Overall Budget

Department	Variances Revenue	Expenditures	Other Financing	Total	% of Outflow
Public Safety Sp Rev	$ 10,133	$ (7,178)	$ (100)	$ 2,855	0.00%
Community Programs	(121,761)	202,107	-	80,346	1.65%
HHS Administration	262	69,422	-	69,684	139.22%
Elder Services	(13,701)	6,609	-	(7,092)	-1.67%
Public Health Service	35,725	54,475	-	90,200	8.14%
Social Services	187,840	321,856	-	509,696	17.00%
Economic Support	101,426	54,177	-	155,603	18.50%
Total	**$ 199,924**	**$ 701,468**	**$ (100)**	**$ 901,292**	

Overtime

Department	Overtime Budget	Actual	$ Variance	% Vari
Public Safety Sp Rev	$ -	$ -	$ -	0.00
Community Programs	4,000	7,816	(3,816)	-95.4
HHS Administration	1,068	151	917	85.8
Elder Services	332	149	183	55.1
Public Health Service	1,000	249	751	75.1
Social Services	16,084	5,683	10,401	64.6
Economic Support	11,900	29,503	(17,603)	-147.9
Total	**$ 34,384**	**$43,551**	**$ (9,167)**	-26.6

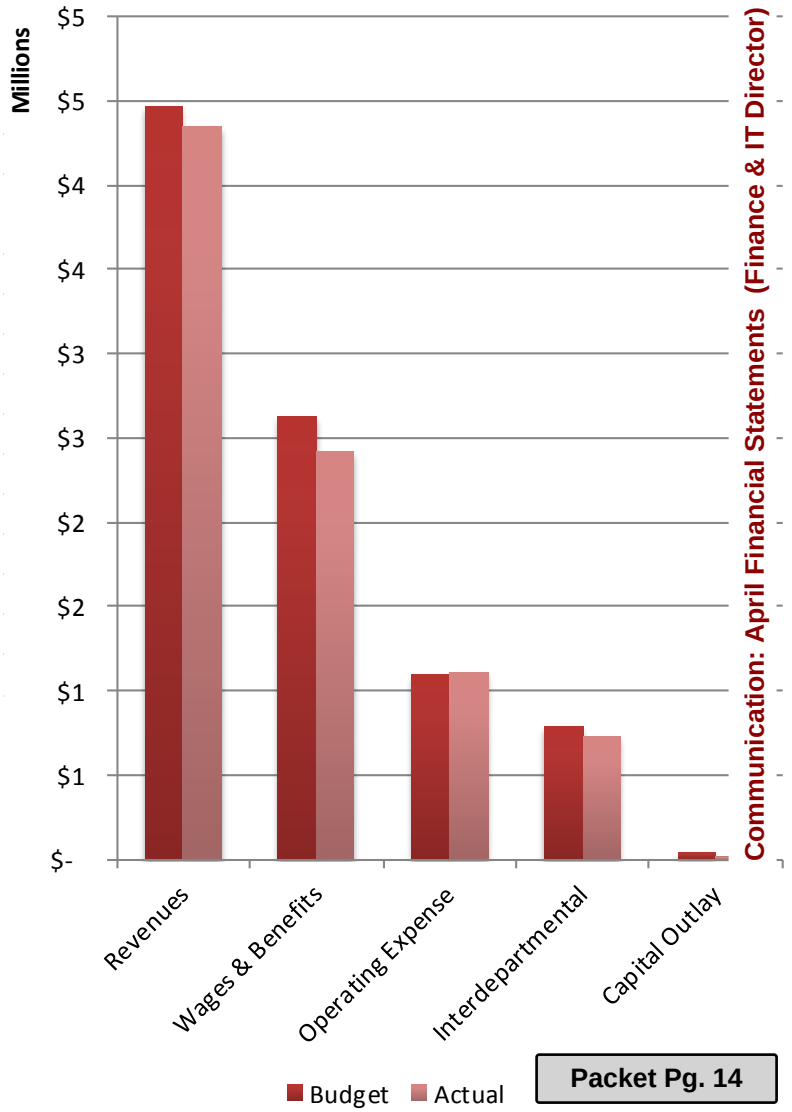
Negative Variance | Positive Variance < 2.5% | Positive Variance > 2.5%

Communication: April Financial Statements (Finance & IT Director)

Enterprise Fund (Budget to Actual)

Year to Date April 30, 2014

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 4,469,907	$ 4,346,650	$ (123,257)	97%
Wages & Benefits	(2,624,383)	(2,418,631)	205,752	92%
Operating Expense	(1,087,940)	(1,104,337)	(16,397)	102%
Interdepartmental	(784,459)	(727,638)	56,821	93%
Capital Outlay	(39,140)	(18,136)	21,004	46%
Total Expenses	(4,535,922)	(4,268,742)	267,180	94%
Other Financing	-	-	-	N/A
Change in Fund Balance	$ (66,015)	$ 77,908	$ 143,923	-118%



Enterprise Fund includes Rocky Knoll

Enterprise Fund (Variance Change)

Year to Date April 30, 2014

	Prior Month	Current Month	Variance Change
Revenues	$ (128,404)	$ (123,257)	$ 5,147
Wages & Benefits	165,007	205,752	40,745
Operating Expense	(6,112)	(16,397)	(10,285)
Interdepartmental	41,975	56,821	14,846
Capital Outlay	(3,434)	21,004	24,438
Total Expenses	197,436	267,180	69,744
Other Financing	-	-	-
Change in Fund Balance	$ 69,032	$ 143,923	$ 74,891

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

Enterprise Fund includes Rocky Knoll

Communication: April Financial Statements (Finance & IT Director)

Enterprise Fund – Department Analysis

Year to Date April 30, 2014

Overall Budget

Department	Variances Revenue	Expenditures	Other Financing	Total	% of Outflow
Rocky Knoll	$ (123,257)	$ 267,181	$ -	$ 143,924	3.17%
Total	**$ (123,257)**	**$ 267,181**	**$ -**	**$ 143,924**	

Overtime

Department	Overtime Budget	Actual	$ Variance	% Var
Rocky Knoll	$114,984	$ 71,177	$ 43,807	38.1
Total	**$114,984**	**$ 71,177**	**$ 43,807**	

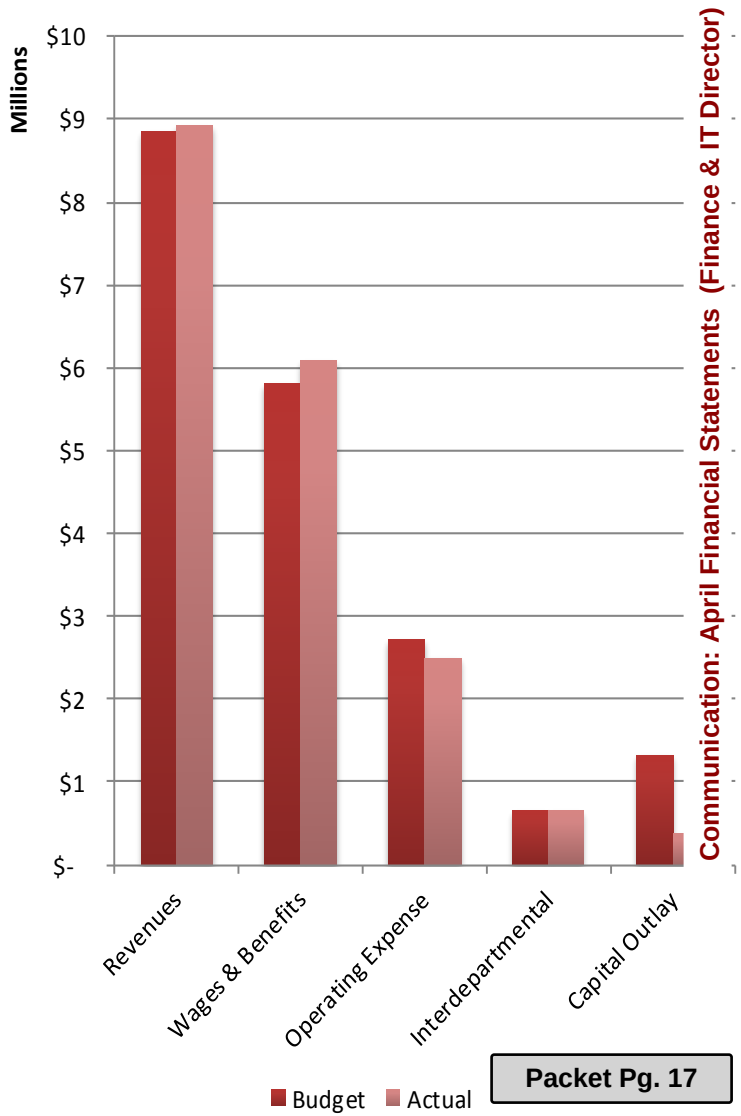
Communication: April Financial Statements (Finance & IT Director)

Negative Variance | Positive Variance < 2.5% | Positive Variance > 2.5%

Internal Services (Budget to Actual)

Year to Date April 30, 2014

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 8,838,974	$ 8,911,545	$ 72,571	101%
Wages & Benefits	(5,805,667)	(6,078,169)	(272,502)	105%
Operating Expense	(2,717,746)	(2,502,490)	215,256	92%
Interdepartmental	(659,782)	(652,670)	7,112	99%
Capital Outlay	(1,310,000)	(386,462)	923,538	30%
Total Expenses	(10,493,195)	(9,619,791)	873,404	92%
Other Financing	150	(188,950)	(189,100)	-125967%
Change in Fund Balance	$ (1,654,071)	$ (897,196)	$ 756,875	54%



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

Internal Services (Variance Change)

Year to Date April 30, 2014

	Prior Month	Current Month	Variance Change
Revenues	$ 157,291	$ 72,571	$ (84,720)
Wages & Benefits	(95,819)	(272,502)	(176,683)
Operating Expense	114,160	215,256	101,096
Interdepartmental	2,072	7,112	5,040
Capital Outlay	552,573	923,538	370,965
Total Expenses	572,986	873,404	300,418
Other Financing	150	(189,100)	(189,250)
Change in Fund Balance	$ 730,427	$ 756,875	$ 26,448

- State and Municipal revenue for maintaining of roads are higher due to the busy winter season.
- Wage and benefits expenditures are higher due to timing of insurance and prescription claims as well as Highway workforce needed during the winter season.
- Operating expenses variance due to timing of winter season expenses to the start of construction season expenses versus the budget spread.
- Outlay variance due to the timing of Highway vehicle & equipment purchases.
- Other Financing variance due to the timing difference of the budget and when funding for the SANs hit.

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

Internal Service Fund – Department Analysis

Year to Date April 30, 2014

Overall Budget

Department	Variances Revenue	Expenditures	Other Financing	Total	% of Outflow
Employee Benefits & Insurance	$ (428,465)	$ (134,702)	$ -	$ (563,167)	-13.50%
Insurance/Telephone	2,253	(5,356)	-	(3,103)	-1.36%
Information Systems	6,766	48,742	(160,000)	(104,492)	-16.33%
Highway	492,017	964,720	(29,100)	1,427,637	26.19%
Total	**$ 72,571**	**$ 873,404**	**$ (189,100)**	**$ 756,875**	

Overtime

Department	Overtime Budget	Actual	$ Variance	% Vari
Employee Benefits & Insurance	$ -	$ -	$ -	0.0(
Insurance/Telephone	-	-	-	0.0(
Information Systems	-	489	(489)	-100.(
Highway	153,000	223,818	(70,818)	-46.2
Total	**$ 153,000**	**$ 224,307**	**$ (71,307)**	-46.(

Communication: April Financial Statements (Finance & IT Director)

Negative Variance | Positive Variance < 2.5% | Positive Variance > 2.5%

Questions…