FINANCE COMMITTEE

October 10, 2012 - 3:30 PM

Administration Building
508 New York Avenue
Sheboygan, WI 53081

Conference Room 119

Minutes

Called to Order: 3:30 PM **Adjourned: 5:00 PM**

Chairperson William Goehring called the meeting to order.

PRESENT: William Goehring, Greg Weggeman, Thomas Wegner, Devin LeMahieu, Michael Vandersteen

ABSENT:

ALSO PRESENT: Roger TeStroete, Adam Payne, Mary Wegemann, Julie Glancey, Ed Procek, Josh McDermott, and Lee Guenther

Certification of Compliance with Open Meeting Law

Approval of Minutes

Supervisor Weggeman made a motion to Approve the Minutes of October 3, 2012. The motion was seconded by Vice Chairman Wegner and carried by [Unanimous] vote.

Correspondence

None

County Administrator's Report

County Administrator Adam Payne gave an update on the 2013 Budget (See handouts below) and the status of Shared Dispatch.

Levy Targets Handout

Budgeted Levy Comparison Handout

Finance Director

Notice of Public Hearing

Supervisor Vandersteen made a motion to Approve the Notice of Public Hearing as presented. The motion was seconded by Vice Chairman Wegner and carried by [Unanimous] vote.

Financial Statements

The Committee reviewed the August Financial Statements.

Paperless Initiative

The Committee discussed the Paperless Initiative and viewed a demonstration of the system on laptops.

Supervisor LeMahieu made a motion to Authorize the the Finance Director, County Clerk, and IT Director to develop an implementation plan and present it to the Committee for further discussion.. The motion was seconded by Vice Chairman Wegner and carried by [Unanimous] vote.

Review and Approve Vouchers

Supervisor LeMahieu left the meeting at 4:58 PM.

Supervisor Weggeman made a motion to Approve the Expenditures. The motion was seconded by Vice Chairman Wegner and carried by [Unanimous] vote. **AYES:** William Goehring, Greg Weggeman, Thomas Wegner, Michael Vandersteen; **AWAY:** Devin LeMahieu;

Adjourn

The next meeting will be Tuesday, October 23, 2012 at 5:30 PM in the County Board Chambers.

Vice Chairman Wegner made a motion to Adjourn the meeting. The motion was seconded by Supervisor Vandersteen and carried by [Unanimous] vote. **AYES:** William Goehring, Greg Weggeman, Thomas Wegner, Michael Vandersteen; **AWAY:** Devin LeMahieu;

FINANCE COMMITTEE

October 3, 2012 - 3:30 PM

Administration Building
508 New York Avenue
Sheboygan, WI 53081

Conference Room 302

Minutes

Called to Order: 3:30 PM **Adjourned: 6:05 PM**

Chairperson William Goehring called the meeting to order.

PRESENT:	William Goehring, Greg Weggeman, Thomas Wegner, Devin LeMahieu
ABSENT:	Michael Vandersteen
ALSO PRESENT:	Adam Payne, Roger TeStroete, Terry Hanson, Mary Weggman, Julie Glancey, Cheryl Savon, Josh McDermott, Lee Guenther, Mike Lyons, Betsy Alles, Mary Fetterer, Carol Bukovic, Greg Schnell, Bob Harker, Ed Procek, William Bruckbauer, Roger Otten, Tom Eggebrecht, Joe DeCecco, Rachelle Valleskey, Carla Petermann, Tom Epping, Shawn Wesener, James TeBeest, Finance Guy, Dave Weinhold, Jennifer Rohrbeck, Tim Woodworth, Melody Lorge, Brian Hoffmann, Laura Henning-Lorenz

Certification of Compliance with Open Meeting Law

Chairperson Goehring verified that the meeting was posted on October 1, 2012 at 5:18 PM.

Approval of Minutes

Regular Meeting - Wednesday, September 26, 2012

Supervisor LeMahieu made a motion to Approve the Minutes. The motion was seconded by Vice Chairman Wegner and carried by [Unanimous] vote.

Correspondence

None

County Administrator's Report

County Administrator Adam Payne gave an update on the status of the Sheboygan River Harbor Dredging project, the 2013 Budget, the IQM2 project, the United Way Campaign, and Combined Dispatch.

Finance Director's Report

Finance Director Terry Hanson gave an update on the payroll software upgrade and the IQM2 project.

Budgets / Budget Adjustment Requests

Minutes Acceptance: Minutes of Oct 3, 2012 3:30 PM (Approval of Minutes)

Consideration of Rocky Knoll 2013 Budget

Jennnifer Rohrbeck presented the 2013 budget for Rocky Knoll.

Supervisor LeMahieu made a motion to Approve the Rocky Knoll 2013 Budget as presented. The motion was seconded by Vice Chairman Wegner and carried by [Unanimous] vote.

Finance Director

Consideration of Capital Outlay Budget

The Committee reviewed the 2013 Capital Outlay Budget.

Supervisor LeMahieu made a motion to Approve the Capital Outlay Budget as presented. The motion was seconded by Vice Chairman Wegner and carried by [Unanimous] vote.

Consideration of Variance Budget

Melody Lorge presented a request for a variance totaling $79,596 in the 2013 Budget for the Clerk of Courts.

Vice Chairman Wegner made a motion to Approve the Variance Request as presented. The motion was seconded by Supervisor Weggeman and carried by [Unanimous] vote.

Consideration of Variance Budget

County Treasurer Laura Henning-Lorenz presented a request for a variance totaling $2,160.00 in the 2013 Budget for the Treasurer.

Supervisor Weggeman made a motion to Approve the Variance Request as presented. The motion was seconded by Vice Chairman Wegner and carried by [Unanimous] vote.

Consideration of Variance Budget

District Attorney Joe DeCecco presented a request for a variance totaling $6,855 in the 2013 Budget for the District Attorney.

Vice Chairman Wegner made a motion to Approve the Variance Request as presented. The motion was seconded by Supervisor LeMahieu and carried by [Unanimous] vote.

Consideration of Variance Budget

William Bruckbauer presented a request for a variance totaling $146,947 in the 2013 Budget for the Sheriff's Department.

It is the Committee's understanding that should the Sheriff's Department reach an agreement to house Juveniles from another county, any fees received would be used to offset the additional expenses associated with the Juvenile Detention variance request.

Minutes Acceptance: Minutes of Oct 3, 2012 3:30 PM (Approval of Minutes)

Supervisor Weggeman made a motion to Approve the Variance Request as presented. The motion was seconded by Vice Chairman Wegner and carried by [Unanimous] vote.

Consideration of Debt Service Budget

Supervisor LeMahieu made a motion to Approve the Debt Service Budget as presented. The motion was seconded by Vice Chairman Wegner and carried by [Unanimous] vote.

Consideration of Non-Departmental Budget

The Committee reviewed the 2013 Budget for Non-Departmental. Supervisor LeMahieu moved to reduce the funding for the Museum to $78,473, the amount recommended by the Property Committee. The motion failed for lack of a second.

Supervisor Weggeman made a motion to Approve the Non-Departmental Budget as presented. The motion was seconded by Vice Chairman Wegner and carried by [Unanimous] vote.

Consideration of Capital Projects Budget

The Committee reviewed the 2013 Capital Project Budget.

Vice Chairman Wegner made a motion to Approve the Capital Projects Budget as presented. The motion was seconded by Supervisor Weggeman and carried by [Unanimous] vote.

Consideration of Finance & IT Budget

The Committee reviewed the 2013 budget for the Finance and IT Department.

Supervisor LeMahieu made a motion to Approve the Finance & IT Department Budget as presented. The motion was seconded by Supervisor Weggeman and carried by [Unanimous] vote.

Consideration of Budget Corrections

The Committee reviewed the list of corrections to the 2013 budget resulting in a net reduction of $42,666.

Supervisor LeMahieu made a motion to Approve the Budget Corrections as presented. The motion was seconded by Supervisor Weggeman and carried by [Unanimous] vote.

Consideration & Discussion of Paperless Inititive

It was the consensus of the Committee that the County move forward with the MinuteTraq and MediaTraq portions of the program, but not the E-Board Room

Committee Questions

Terry Hanson answered questions regarding the vouchers from the last meeting.

County Treasurer

Consideration of Properties to be Included on In-Rem #38

County Treasurer Laura Henning-Lorenz reviewed the parcels subject to foreclosure.

Minutes Acceptance: Minutes of Oct 3, 2012 3:30 PM (Approval of Minutes)

Supervisor Weggeman made a motion to Approve the Properties listed on In-Rem #38 except Parcel #59016221730 pending a determination by the State. The motion was seconded by Vice Chairman Wegner and carried by [Unanimous] vote.

Review and Approve Vouchers

Vice Chairman Wegner made a motion to Approve the Expenditures. The motion was seconded by Supervisor Weggeman and carried by [Unanimous] vote.

Approval of Attendance a Other Meetings or Functions

None

Adjourn

Next Scheduled Meeting - October 10, 2012 at 3:30 P.M.

Vice Chairman Wegner made a motion to Adjourn the Meeting. The motion was seconded by Supervisor LeMahieu and carried by [Unanimous] vote.

Minutes Acceptance: Minutes of Oct 3, 2012 3:30 PM (Approval of Minutes)

DRAFT

October 10, 2012

2013 Levy Targets by Department

Department	2013 Target	Over/(Under) Target	Outlay Request	Levy Request	Reconciliation Adjustment	RESCEW	Prior Year Comparison 2012 Total Levy	2013 Total Levy	% Change
Treasurer	489,633	-	-	489,633	(626)	2,160	$ 472,873	$ 491,167	3.87%
Register of Deeds	(145,431)	-	-	(145,431)	(607)	-	(152,331)	(146,038)	4.13%
Finance	719,172	(12,026)	-	707,146	(1,089)	-	687,868	706,057	2.64%
UW Sheboygan	105,971	(309)	-	105,662	-	-	103,477	105,662	2.11%
County Board	231,082	(8,944)	-	222,138	(92)	-	227,294	222,046	-2.31%
Airport	186,907	-	-	186,907	(261)	-	224,740	186,646	-16.95%
Family Court Commissioner	279,955	(1,538)	-	278,417	(304)	-	274,566	278,113	1.29%
Clerk of Courts	672,781	-	-	672,781	(1,715)	79,596	624,705	750,662	20.16%
District Attorney	701,665	-	-	701,665	(837)	6,855	689,799	707,683	2.59%
Child Support	45,106	-	-	45,106	(863)	-	36,881	44,243	19.96%
UW Extension	459,058	(6,170)	-	452,888	(160)	-	449,430	452,728	0.73%
Planning & Resources	1,013,727	(630)	20,000	1,033,097	1,023	-	970,774	1,034,120	6.53%
Sheriff	15,087,380	-	284,394	15,371,774	(3,122)	214,515	15,417,700	15,583,167	1.07%
Building Services	2,569,659	(1,669)	82,996	2,650,986	(6,133)	-	2,546,578	2,644,853	3.86%
Human Resources	468,297	(61)	-	468,236	(402)	-	486,799	467,834	-3.90%
HHS/Public Health	13,331,753	-	14,000	13,345,753	(14,021)	-	13,503,712	13,331,732	-1.27%
Rocky Knoll	705,026	-	101,859	806,885	(5,004)	-	686,512	801,881	16.81%
Highway	3,553,080	-	799,250	4,352,330	(7,207)	-	4,447,725	4,345,123	-2.31%
Information Systems	-	-	-	-	-		-	-	n/a
Non-Departmental	(2,936,091)	-	-	(2,936,091)	-	-	(3,060,857)	(2,936,091)	4.08%
Coroner	62,138	(99)	-	62,039	-	-	58,964	62,039	5.22%
Administrator	212,716	(493)	-	212,223	(228)	-	209,324	211,995	1.28%
County Clerk	234,020	(9,153)	-	224,867	(472)	-	266,597	224,395	-15.83%
Veterans Services	138,051	-	-	138,051	(136)	-	137,037	137,915	0.64%
Veterans Commission	61,912	-	-	61,912	-	-	61,912	61,912	0.00%
Corporation Counsel	209,645	(3,286)	-	206,359	(120)	-	202,533	206,239	1.83%
Debt Service Funds	5,634,832	-	-	5,634,832	-	-	5,681,302	5,634,832	-0.82%
		-	- *	-	-			-	n/a
Capital Outlay	1,045,581	-	(1,045,581)	-	-	-	-	-	n/a
Variance	473,290	44,378	(256,918)	260,750	42,376	(303,126)	-	-	n/a
Totals	$ 45,610,915	$ -	$ -	$ 45,610,915	$ -	$ -	$ 45,255,914	$ 45,610,915	0.78%

Tax Rate 5.4105

	Current Estimate	Prior Year
Final Levy (Target $45,610,915)	$ 45,610,915	$45,346,942
Final Levy % Change	0.78%	
Over/(Under) Target	$ -	
Final Tax Rate	5.410467	5.293005

Note: Tax rate based on 2012 equalized value (1.7% decrease from 2011).
Net new construction was $81,720,000 an increase of 0.88%.
Allowable levy increase for net new construction is estimated at $355,000.
Final tax rate is estimated to be an $0.12 (2.27%) increase due primarily to the decreasing equalized value.
Final tax levy is estimated at $45,610,915 a 0.78% increase associated with capturing net new construction.

^ - Adjustmens due to changes in WRS rates, interdepartmental charges, and Rocky Knoll modest building improvements involving doors.
* - Amount of capital outlay requests in excess of the 2013 targeted amount.
RESCEW - Reduced/Enhanced Service Consideration & Evaluation Worksheet

Communication: Levy Targets Handout (County Administrator's Report)

Sheboygan County

Budgeted Levy Comparison by Year

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	Proposed 2013
Tax Rate	$ 6.46	$ 6.40	$ 6.28	$ 5.95	$ 5.64	$ 5.25	$ 5.00	$ 4.96	$ 5.23	$ 5.28	$ 5.41
Tax Levy	$ 39,111,760	$ 41,052,324	$ 42,958,082	$ 44,371,503	$ 45,412,901	$ 44,861,211	$ 44,331,717	$ 44,222,084	$ 45,346,942	$ 45,255,914	$ 45,610,915
Eq Value % Inc over prior year	7.03%	5.92%	6.64%	9.10%	7.97%	6.08%	3.74%	0.64%	-2.86%	-1.08%	-1.69%
Rate % Inc/Decr over prior year	-0.29%	-0.90%	-1.87%	-5.33%	-5.21%	-6.87%	-4.75%	-0.88%	5.56%	0.89%	2.52%
Levy % Inc/Decr over prior year	6.72%	4.96%	4.64%	3.29%	2.35%	-1.21%	-1.18%	-0.25%	2.54%	-0.20%	0.78%
Levy $ Inc/Decr over prior year	$ 2,463,088	$ 1,940,564	$ 1,905,758	$ 1,413,421	$ 1,041,398	$ (551,690)	$ (529,494)	$ (109,633)	$ 1,124,858	$ (91,028)	$ 355,001
Revenue Other than Levy											
Payroll Related Cost	$ 65,409,274	$ 67,555,511	$ 70,683,511	$ 70,194,031	$ 70,895,176	$ 62,597,388	$ 64,056,351	$ 61,209,384	$ 60,721,134	$ 58,346,523	$ 56,525,102
% Increase/Decrease over prior year	4.36%	3.28%	4.63%	-0.69%	1.00%	-11.70%	2.33%	-4.44%	-0.80%	-3.91%	-3.12%
$ Increase/Decrease over prior year	$ 2,730,278	$ 2,146,237	$ 3,128,000	$ (489,480)	$ 701,145	$ (8,297,788)	$ 1,458,963	$ (2,846,967)	$ (488,250)	$ (2,374,611)	$ (1,821,421)
Equalized Value (1)	6,056,108,900	6,414,425,700	6,840,076,900	7,462,679,600	8,057,359,500	8,547,036,600	8,867,077,200	8,924,002,800	8,668,958,700	8,575,432,000	8,430,124,700
$ Increase over prior year	397,650,900	358,316,800	425,651,200	622,602,700	594,679,900	489,677,100	320,040,600	56,925,600	(255,044,100)	(93,526,700)	(145,307,300)
Total Budget	135,490,489	137,791,305	145,091,670	151,148,133	154,848,303	137,013,418	129,785,704	144,235,740	130,649,376	124,145,184	127,485,525
% Inc/(Dec) over prior yr	2.82%	1.70%	5.30%	4.17%	2.45%	-11.52%	-5.28%	11.13%	-9.42%	-4.98%	2.69%

(1) Without TID's

Communication: Budgeted Levy Comparison Handout (County Administrator's Report)

Finance Committee
Administration Building
Sheboygan, WI 53081

ADOPTED

Meeting: 10/10/12 03:30 PM
Department: Finance / IT Department
Category: Committee Action Item
Prepared By: Mary A Wegmann
Initiator: Terry Hanson
Sponsors:
DOC ID: 1134

FINANCE DIRECTOR (ID # 1134)

Consideration of Notice of Public Hearing

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Michael Vandersteen, Supervisor
SECONDER:	Thomas Wegner, Vice Chairman
AYES:	Goehring, Weggeman, Wegner, LeMahieu, Vandersteen

SHEBOYGAN COUNTY BUDGET SUMMARY PUBLICATION
NOTICE OF PUBLIC HEARING
2013 SHEBOYGAN COUNTY BUDGET

.

Notice is hereby given pursuant to Sec. 65.90 of the Wisconsin Statutes that a public hearing will be held by the County Board of Supervisors on the proposed 2013 budget at 6:00 P.M., October 30, 2012 in the County Board room on the Fifth Floor of the Courthouse located at 615 North 6th Street, Sheboygan, Wisconsin. Any resident or taxpayer of Sheboygan County will have the opportunity to give written and/or oral comment.

The proposed budget for 2013, in detail, is now available for public inspection in the Finance Department of Sheboygan County, located in Room 208 of the Administration Building in the City of Sheboygan, Wisconsin.

BUDGET SUMMARY

	2012 Adopted Budget		2012 Estimates		2013 Finance Committee Budget		Percent Change from 2012 Adopted Budget
Revenues							
Taxes	$ 45,255,914		$ 45,255,914		$ 45,610,915		**0.78%**
Intergovernmental Charges & Grants	32,205,429		31,449,677		29,807,132		**-7.45%**
Licenses & Permits	639,170		638,345		612,855		**-4.12%**
Fines, Forfeitures & Penalties	418,500		333,500		348,500		**-16.73%**
Public Charges for Services	19,163,884		16,902,708		20,046,641		**4.61%**
Interdepartmental Revenues	19,140,652		20,292,175		22,110,210		**15.51%**
Miscellaneous Revenues	2,973,648		3,449,470		3,202,801		**7.71%**
Other Financing Sources	4,036,295	(a)	4,177,612	(b)	5,746,471	(c)	**42.37%**
Total Revenues	$ 123,833,492		$ 122,499,401		$ 127,485,525		**2.95%**
Expenditures							
General Government	$27,548,031		$27,587,773		$29,486,403		**7.04%**
Public Safety	17,111,225		17,637,172		17,255,964		**0.85%**
Public Works	14,935,445		16,268,115		18,478,051		**23.72%**
Health & Human Services	47,471,280		45,397,110		44,259,202		**-6.77%**
Culture, Recreation and Education	579,747		598,505		591,712		**2.06%**
Conservation & Development	3,685,545		2,717,760		2,118,268		**-42.52%**
Capital Projects	6,173,000		6,531,690		8,979,975	(d)	**45.47%**
Debt Service	6,329,219		6,329,219		6,315,950		**-0.21%**
Total Expenditures (e)	$123,833,492		$123,067,344		$127,485,525		**2.95%**

Attachment: Budget Notice - 2013 V1 (1134 : Notice of Public Hearing)

2013 BUDGET/FUND BALANCE SUMMARY - - ALL FUNDS

	General Fund	Special Revenue	Enterprise (Health Care Centers)	Internal Service	Debt Service	Capital Projects	Totals
Estimated Fund Balance 1/1/2013	$16,487,442 (e)	$1,096,151 (f)	$7,462,422 (g)	$11,611,043 (h)	46,471 (i)	$5,570,535 (j)	$42,274,064
Budgeted Revenues	12,892,177	15,705,229	13,111,304	30,504,807	5,634,832	7,279,975	85,128,324
Tax Levy	21,497,347	13,331,732	801,881	4,345,123	634,647		40,610,730
Budgeted Expenditures	34,323,411	29,036,961	13,913,185	34,873,215	6,315,950	8,979,975	127,442,697
Excess of Revenues Over (Under) Expenditures	66,113	-	-	(23,285)	(46,471)	(1,700,000)	(1,703,643)
Operating Transfers	(26,500)			26,500			-
Estimated Fund Balance 12/31/13	$16,527,055 (e)	$1,096,151 (f)	$7,462,422 (g)	$11,614,258 (h)	$0	$3,870,535 (j)	$40,570,421

TAX BASE		**COMPOSITE RATES** (l)	**LEVIES**	
Equalized Valuation 2012	$ 8,430,124,700 (k)	2003 ….. $6.40	**Actual 2003 Tax Levy**	$ 41,052,324
Equalized Valuation 2011	$ 8,575,432,000	2004 ……$6.28	**Actual 2004 Tax Levy**	$ 42,958,082
		2005 ……$5.95	**Actual 2005 Tax Levy**	$ 44,371,503
Change in Valuation	$ (145,307,300)	2006 ……$5.64	**Actual 2006 Tax Levy**	$ 45,412,901
	-1.69%	2007 ……$5.25	**Actual 2007 Tax Levy**	$ 44,861,211
		2008……$5.00	**Actual 2008 Tax Levy**	$ 44,331,717
		2009……$4.96	**Actual 2009 Tax Levy**	$ 44,222,084
		2010……$5.23	**Actual 2010 Tax Levy**	$ 45,346,942
		2011……$5.28	**Actual 2011 Tax Levy**	$ 45,255,914
		Preliminary 2012 ……$5.41	**Preliminary 2012 Tax Levy**	$ 45,610,915

(a) Includes usage of $73,282 of land record fees, an increase of $32,670 in Airport undesignated fund balance and an increase of $4,317 in Information Technology retained earnings.

(b) Includes usage of $85,282 of land record fees, usage of $125,000 of Sunny Ridge retained earnings, an increase of $32,670 in Airport undesignated fund balance and an increase of $4,317 in Information Technology retained earnings.

(c) Includes an increase of $6,943 of land record fees, an increase of $32,670 in Airport undesignated fund balance, an increase of $3,215 in Information Technology retained earnings, usage of $46,471 of Debt Service designated fund balance and $1,700,000 of Capital Projects designated fund balance.

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

(e) Includes estimated reserved fund balance of $4,946,233.

(f) Includes estimated reserved fund balance of $19,705.

(g) Includes $9,121,159 in capital assets, net of related debt and $1,658,737 of deficit net assets.

(h) Includes $10,577,698 of capital assets, net of related debt and $1,033,345 of unrestricted net assets.

(i) Reserved for debt service payments.

(j) Reserved for capital projects.

(k) Reduced by tax incremental district value of $342,821,700.

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

Respectfully Submitted,

WILLIAM C. GOEHRING, Chairperson, Finance Committee
GREG WEGGEMAN, Vice Chairperson
THOMAS WEGNER, Secretary
DEVIN LEMAHIEU, Member
MICHAEL J. VANDERSTEEN, Member

Attachment: Budget Notice - 2013 V1 (1134 : Notice of Public Hearing)

SHEBOYGAN COUNTY BUDGET SUMMARY PUBLICATION
NOTICE OF PUBLIC HEARING
2013 SHEBOYGAN COUNTY BUDGET

.

Notice is hereby given pursuant to Sec. 65.90 of the Wisconsin Statutes that a public hearing will be held by the County Board of Supervisors on the proposed 2013 budget at 6:00 P.M., October 30, 2012 in the County Board room on the Fifth Floor of the Courthouse located at 615 North 6th Street, Sheboygan, Wisconsin. Any resident or taxpayer of Sheboygan County will have the opportunity to give written and/or oral comment.

The proposed budget for 2013, in detail, is now available for public inspection in the Finance Department of Sheboygan County, located in Room 208 of the Administration Building in the City of Sheboygan, Wisconsin.

BUDGET SUMMARY

	2012 Adopted Budget	2013 Proposed Budget	Percent Change from 2012 Adopted Budget
Revenues			
Taxes	$ 45,255,914	$ 45,610,915	**0.78%**
Intergovernmental Charges & Grants	32,205,429	29,807,132	**-7.45%**
Licenses & Permits	639,170	612,855	**-4.12%**
Fines, Forfeitures & Penalties	418,500	348,500	**-16.73%**
Public Charges for Services	19,163,884	20,046,641	**4.61%**
Interdepartmental Revenues	19,140,652	22,110,210	**15.51%**
Miscellaneous Revenues	2,973,648	3,202,801	**7.71%**
Other Financing Sources	4,036,295	5,746,471	**42.37%**
Total Revenues	$ 123,833,492	$ 127,485,525	**2.95%**
Expenditures			
General Government	$27,548,031	$29,486,403	**7.04%**
Public Safety	17,111,225	17,255,964	**0.85%**
Public Works	14,935,445	18,478,051	**23.72%**
Health & Human Services	47,471,280	44,259,202	**-6.77%**
Culture, Recreation and Education	579,747	591,712	**2.06%**
Conservation & Development	3,685,545	2,118,268	**-42.52%**
Capital Projects	6,173,000	8,979,975	**45.47%**
Debt Service	6,329,219	6,315,950	**-0.21%**
Total Expenditures	$123,833,492	$127,485,525	**2.95%**

TAX BASE		**COMPOSITE RATES**
Equalized Valuation 2012	$ 8,430,124,700	2003 ….. $6.40
Equalized Valuation 2011	$ 8,575,432,000	2004 ……$6.28
		2005 ……$5.95
Change in Valuation	$ (145,307,300)	2006 ……$5.64
	-1.69%	2007 ……$5.25
		2008……..$5.00
		2009…….$4.96
		2010…….$5.23
		2011…….$5.28
		Preliminary 2012 ……$5.41

LEVIES	
Actual 2003 Tax Levy	$ 41,052,324
Actual 2004 Tax Levy	$ 42,958,082
Actual 2005 Tax Levy	$ 44,371,503
Actual 2006 Tax Levy	$ 45,412,901
Actual 2007 Tax Levy	$ 44,861,211
Actual 2008 Tax Levy	$ 44,331,717
Actual 2009 Tax Levy	$ 44,222,084
Actual 2010 Tax Levy	$ 45,346,942
Actual 2011 Tax Levy	$ 45,255,914
Preliminary 2012 Tax Levy	$ 45,610,915

Respectfully Submitted,

WILLIAM C. GOEHRING, Chairperson, Finance Committe
GREG WEGGEMAN, Vice Chairperson
THOMAS WEGNER, Secretary
DEVIN LEMAHIEU, Member
MICHAEL J. VANDERSTEEN, Member

Attachment: Revised Budget Notice (1134 : Notice of Public Hearing)

Attachment: Revised Budget Notice (1134 : Notice of Public Hearing)

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Finance Committee
Administration Building
Sheboygan, WI 53081

COMPLETED

Meeting: 10/10/12 03:30 PM
Department: Finance / IT Department
Category: Committee Action Item
Prepared By: Mary A Wegmann
Initiator: Terry Hanson
Sponsors:
DOC ID: 1135

FINANCE DIRECTOR (ID # 1135)

Consideration of August Financial Statements

COMMENTS - Current Meeting:

The Committee reviewed the August Financial Statements.

RESULT: DISCUSSED

Financial Overview

August 2012

Finance Committee & County Administrator Report

Attachment: FC - Financial Overview - 08-2012 (1135 : Financial Statements)

Budget Variance Summary

Year to Date August 31, 2012

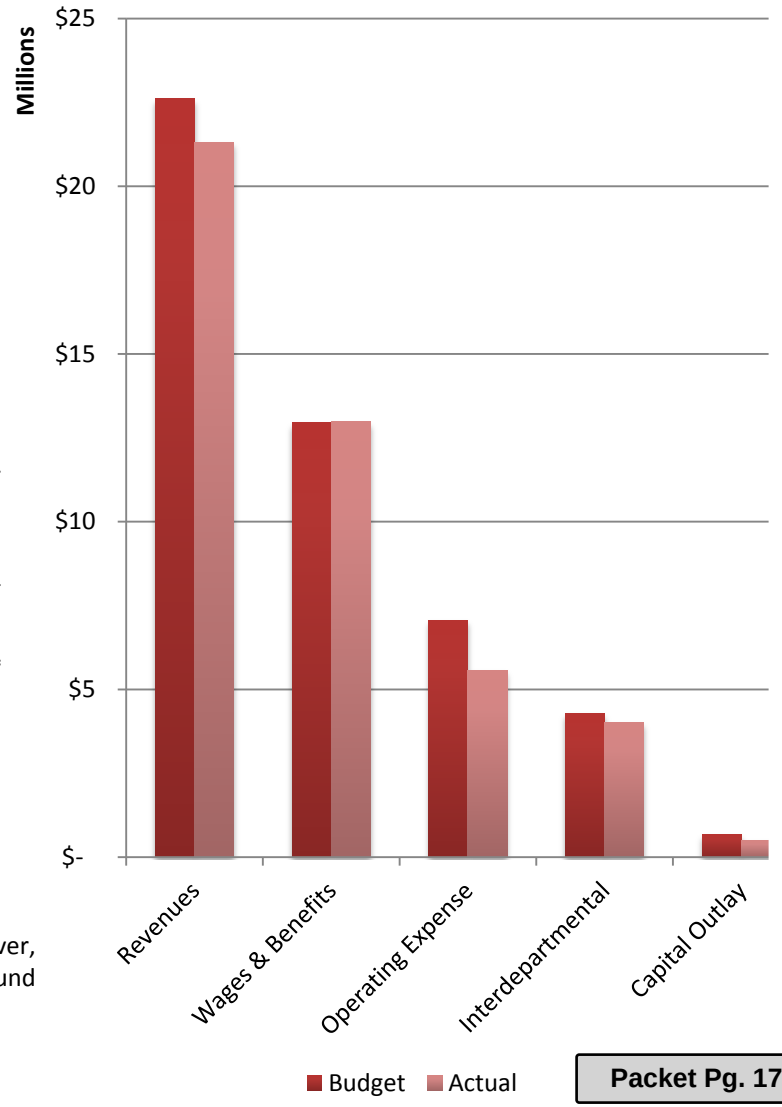
	Fund				
	General	Special Revenue	Enterprise	Internal Service	Total
Change in Fund Balance	$ (1,740,160)	$ 756,743	$ (523,484)	$ (1,710,626)	$ (3,217,527)
Unbudgeted Depreciation			495,797	861,573	1,357,370
Adjusted Change in Fund Balance	$ (1,740,160)	$ 756,743	$ (27,687)	$ (849,053)	$ (1,860,157)
Budgeted Use of Retained Earnings	$ -	$ -	$ -	$ -	$ -
Change from Prior Month	$ 302,118	$ 125,547	$ (35,041)	$ (407,060)	$ (14,436)

Attachment: FC - Financial Overview - 08-2012 (1135 : Financial Statements)

General Fund (Budget to Actual)

Year to Date August 31, 2012

	Budget	Actual	Variance	% Actual to Budget
Revenues	$22,608,016	$21,319,479	$(1,288,537)	94%
Wages & Benefits	(12,944,898)	(12,973,450)	(28,552)	100%
Operating Expense	(7,056,519)	(5,564,406)	1,492,113	79%
Interdepartmental	(4,277,221)	(4,015,376)	261,845	94%
Capital Outlay	(680,269)	(494,667)	185,602	73%
Total Expenses	(24,958,907)	(23,047,899)	1,911,008	92%
Other Financing	(84,330)	(11,740)	72,590	14%
Change in Fund Balance	$ (2,435,221)	$ (1,740,160)	$ 695,061	71%



The 2012 adopted budget for Airport included Morgan Aircraft LLC lease payments. However, due to the uncertainty of the revenue stream, the revenues were offset by an "increase in fund balance" which is reflected in Other Financing.

Attachment: FC - Financial Overview - 08-2012 (1135 : Financial Statements)

General Fund (Variance Change)

Year to Date August 31, 2012

	Prior Month	Variance Current Month	Change
Revenues	$ (1,093,121)	$ (1,288,537)	$ (195,416)
Wages & Benefits	(48,632)	(28,552)	20,080
Operating Expense	1,302,141	1,492,113	189,972
Interdepartmental	204,106	261,845	57,739
Capital Outlay	240,862	185,602	(55,260)
Total Expenses	1,698,477	1,911,008	212,531
Other Financing	75,177	72,590	(2,587)
Change in Fund Balance	$ 680,533	$ 695,061	$ 14,528

- Revenues remain lower than anticipated due to the timing of Federal revenue:
  - Sheriff, Homeland Security Grant
  - Planning, Non-motorized budget
- Variance in operating expenses are due to:
  - Resolution 20 carryover for Building Services and Non-Departmental
  - Seasonal delay variances with Non-motorized budget

The 2012 adopted budget for Airport included Morgan Aircraft LLC lease payments. However, due to the uncertainty of the revenue stream, the revenues were offset by an "increase in fund balance" which is reflected in Other Financing.

Attachment: FC - Financial Overview - 08-2012 (1135 : Financial Statements)

General Fund – Department Analysis

Year to Date August 31, 2012

Overall Budget

Department	Variances Revenues	Expenditures	Other Financing	Total	% of Outflow
Treasurer	$ (1,691)	$ 63,910	$ (55,061)	$ 7,158	1.60%
Register of Deeds	42,259	35,488	(27,803)	49,944	11.56%
Finance	(15,515)	(19,091)	-	(34,606)	-5.39%
UW Campus	3,719	(16,614)	-	(12,895)	-15.34%
Coroner	531	2,541	-	3,072	4.03%
County Board	1	9,020	-	9,021	5.66%
Airport	7,608	26,449	10,890	44,947	15.58%
Family Court Commissioner	6,648	(1,467)	-	5,181	2.25%
Clerk of Courts	(72,250)	(9,852)	-	(82,102)	-5.96%
District Attorney	(16,543)	189	-	(16,354)	-2.62%
Child Support	5,313	8,119	-	13,432	1.86%
UW Extension	11,161	6,959	-	18,120	5.73%
Planning & Conservation	(745,737)	1,052,361	11,329	317,953	12.80%
Sheriff	(166,146)	260,522	8,483	102,859	0.87%
County Clerk	42,364	(25,661)	-	16,703	6.16%
Building Services	2,418	252,510	-	254,928	11.55%
Human Resources	119	23,775	-	23,894	7.37%
Veteran's Services	(1)	(1,703)	-	(1,704)	-1.70%
Non-Departmental	(388,671)	238,242	124,751	(25,678)	-1.29%
Veterans Commission	151	8,914	-	9,065	17.99%
Corporation Counsel	(3,919)	(135)	-	(4,054)	-1.92%
County Administrator	(357)	(3,468)	-	(3,825)	-2.75%
Total General Fund	**$ (1,288,538)**	**$ 1,911,008**	**$ 72,589**	**$ 695,059**	**2.78%**

Overtime

Department	Overtime Budget	Actual	$ Variance	% of Variar
Treasurer	$ -	$ -	$ -	0.00%
Register of Deeds	-	-	-	0.00%
Finance	-	-	-	0.00%
UW Campus	-	-	-	0.00%
Coroner	-	-	-	0.00%
County Board	-	-	-	0.00%
Airport	1,400	1,679	(279)	-19.93%
Family Court Commissioner	-	-	-	0.00%
Clerk of Courts	400	244	156	39.00%
District Attorney	-	-	-	0.00%
Child Support	-	-	-	0.00%
UW Extension	-	-	-	0.00%
Planning & Conservation	-	-	-	0.00%
Sheriff	221,803	405,154	(183,351)	-82.66%
County Clerk	-	113	(113)	-100.00%
Building Services	6,352	2,062	4,290	67.54%
Human Resources	-	613	(613)	-100.00%
Veteran's Services	266	-	266	100.00%
Non-Departmental	-	-	-	0.00%
Veterans Commission	-	-	-	0.00%
Corporation Counsel	-	-	-	0.00%
County Administrator	-	-	-	0.00%
Total General Fund	**$230,221**	**$409,865**	**$ (179,644)**	-78.03%

The 2012 adopted budget for Airport included Morgan Aircraft LLC lease payments. However, due to the uncertainty of the revenue stream, the revenues were offset by an "increase in fund balance" which is reflected in Other Financing.

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

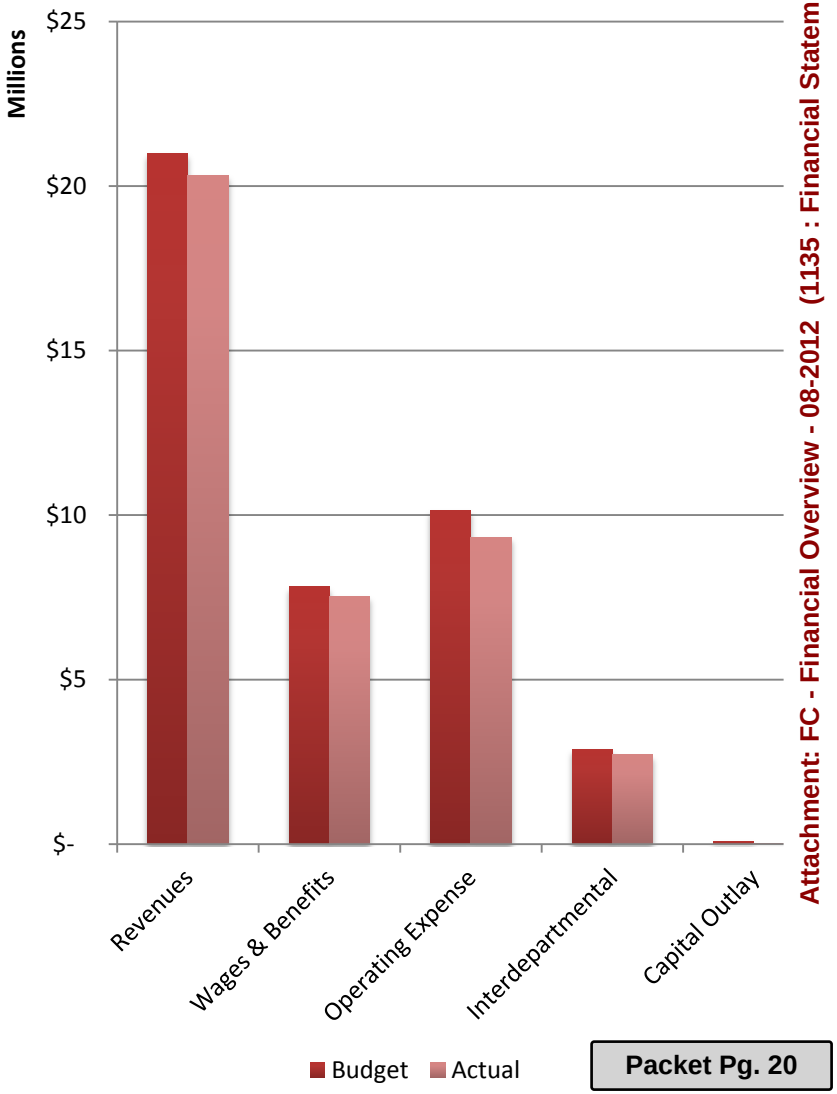
Attachment: FC - Financial Overview - 08-2012 (1135 : Financial Statements)

Special Revenue Fund

(Budget to Actual)

Year to Date August 31, 2012

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 20,988,786	$ 20,336,163	$ (652,623)	97%
Wages & Benefits	(7,816,153)	(7,533,347)	282,806	96%
Operating Expense	(10,146,504)	(9,318,617)	827,887	92%
Interdepartmental	(2,870,497)	(2,714,404)	156,093	95%
Capital Outlay	(92,145)	(13,902)	78,243	15%
Total Expenses	(20,925,299)	(19,580,270)	1,345,029	94%
Other Financing	-	850	850	N/A
Change in Fund Balance	$ 63,487	$ 756,743	$ 693,256	1192%



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

Attachment: FC - Financial Overview - 08-2012 (1135 : Financial Statements)

Special Revenue Fund (Variance Change)

Year to Date August 31, 2012

	Prior Month	Variance Current Month	Change
Revenues	$ (202,372)	$ (652,623)	$ (450,251)
Wages & Benefits	237,971	282,806	44,835
Operating Expense	650,543	827,887	177,344
Interdepartmental	124,454	156,093	31,639
Capital Outlay	65,748	78,243	12,495
Total Expenses	1,078,716	1,345,029	266,313
Other Financing	850	850	-
Change in Fund Balance	$ 877,194	$ 693,256	$ (183,938)

- Revenues are varied due to the timing of grants and aids.
- Increase in positive operating expense variance due to program costs associated with the move to CLTS (Children's Long Term Services) third party administration and timing of training and small equipment purchases.

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

Attachment: FC - Financial Overview - 08-2012 (1135 : Financial Statements)

Special Revenue Fund – Department Analysis

Year to Date August 31, 2012

Overall Budget

Department	Variances Revenue	Expenditures	Other Financing	Total	% of Outflow
Public Safety Sp Rev	$ 810	$ (10,085)	$ 850	$ (8,425)	210.63%
Community Programs	(599,992)	735,402	-	135,410	1.41%
HHS Administration	1,826	58,660	-	60,486	65.09%
Elder Services	59,496	70,242	-	129,738	14.33%
Public Health Service	(29,754)	94,545	-	64,791	2.90%
Social Services	52,140	184,477	-	236,617	3.83%
Economic Support	(137,149)	211,788	-	74,639	3.88%
Total	$ (652,623)	$ 1,345,029	$ 850	$ 693,256	

Overtime

Department	Overtime Budget	Actual	$ Variance	% Variance
Public Safety Sp Rev	$ -	$ -	$ -	0.00%
Community Programs	2,668	1,389	1,279	47.94%
HHS Administration	8,000	10,428	(2,428)	-30.35%
Elder Services	-	144	(144)	-100.00%
Public Health Service	666	4,973	(4,307)	-646.70%
Social Services	1,800	1,059	741	41.17%
Economic Support	4,332	2,045	2,287	52.79%
Total	$ 17,466	$20,038	$ (2,572)	-14.73%

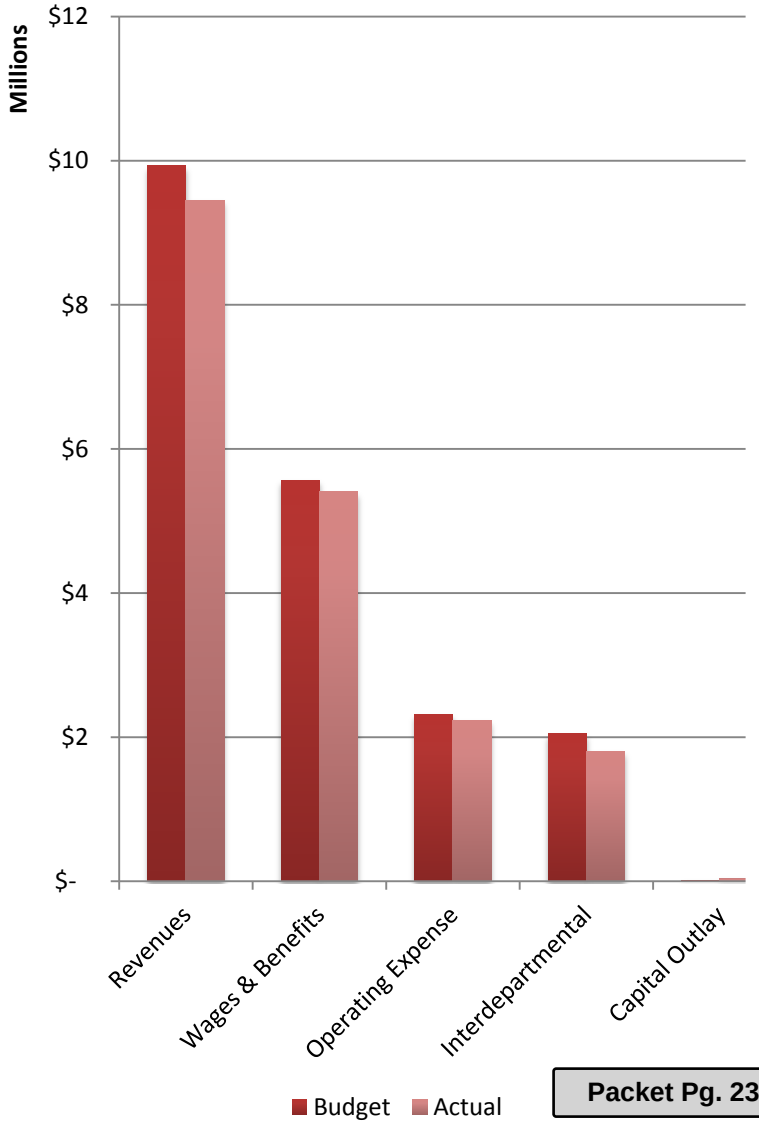
Negative Variance | Positive Variance < 2.5% | Positive Variance > 2.5%

Attachment: FC - Financial Overview - 08-2012 (1135 : Financial Statements)

Enterprise Fund (Budget to Actual)

Year to Date August 31, 2012

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 9,927,638	$ 9,449,917	$ (477,721)	95%
Wages & Benefits	(5,558,911)	(5,402,659)	156,252	97%
Operating Expense	(2,315,532)	(2,237,383)	78,149	97%
Interdepartmental	(2,044,469)	(1,802,977)	241,492	88%
Capital Outlay	(16,000)	(34,584)	(18,584)	216%
Total Expenses	(9,934,912)	(9,477,603)	457,309	95%
Other Financing	-	-	-	N/A
Change in Fund Balance	$ (7,274)	$ (27,686)	$ (20,412)	381%



Enterprise Fund includes Rocky Knoll

Attachment: FC - Financial Overview - 08-2012 (1135 : Financial Statements)

Enterprise Fund (Variance Change)

Year to Date August 31, 2012

	Prior Month	Variance Current Month	Change
Revenues	$ (377,568)	$ (477,721)	$ (100,153)
Wages & Benefits	64,683	156,252	91,569
Operating Expense	134,798	78,149	(56,649)
Interdepartmental	187,234	241,492	54,258
Capital Outlay	11,257	(18,584)	(29,841)
Total Expenses	397,972	457,309	59,337
Other Financing	-	-	-
Change in Fund Balance	$ 20,404	$ (20,412)	$ (40,816)

- Revenues are down due to lower than anticipated census.
- Operating expenses reflect positive variances in medical supplies and food, all related to the lower census.

Enterprise Fund includes Rocky Knoll

Attachment: FC - Financial Overview - 08-2012 (1135 : Financial Statements)

Enterprise Fund – Department Analysis

Year to Date August 31, 2012

Overall Budget

Department	Variances Revenue	Expenditures	Other Financing	Total	% of Outflow
Rocky Knoll	$ (477,721)	$ 457,308	$ -	$ (20,413)	-0.21%
Total	$ (477,721)	$ 457,308	$ -	$ (20,413)	

Overtime

Department	Overtime Budget	Actual	$ Variance	% Variance
Rocky Knoll	$ 20,044	$ 12,555	$ 7,489	37.36%
Total	$ 20,044	$ 12,555	$ 32,599	

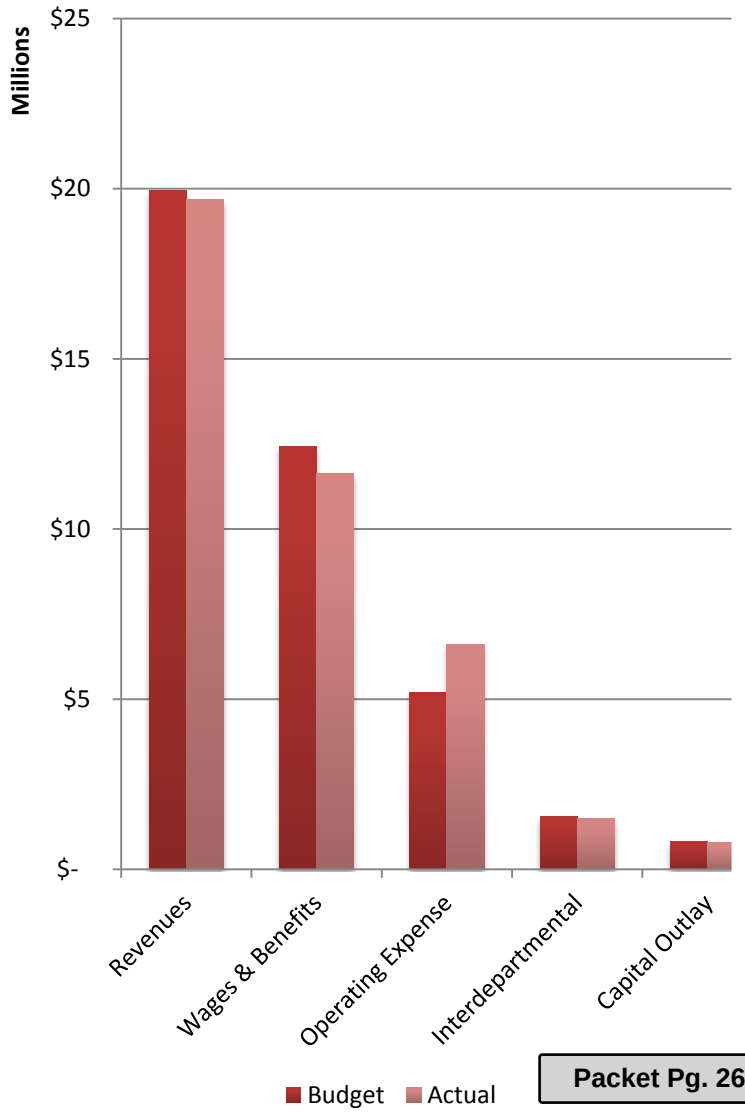
Negative Variance | Positive Variance < 2.5% | Positive Variance > 2.5%

Attachment: FC - Financial Overview - 08-2012 (1135 : Financial Statements)

Internal Services (Budget to Actual)

Year to Date August 31, 2012

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 19,939,307	$ 19,672,331	$ (266,976)	99%
Wages & Benefits	(12,426,583)	(11,628,311)	798,272	94%
Operating Expense	(5,189,992)	(6,621,423)	(1,431,431)	128%
Interdepartmental	(1,560,148)	(1,491,329)	68,819	96%
Capital Outlay	(812,000)	(780,322)	31,678	96%
Total Expenses	(19,988,723)	(20,521,385)	(532,662)	103%
Other Financing	450	-	(450)	0%
Change in Fund Balance	$ (48,966)	$ (849,054)	$ (800,088)	1734%



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

Attachment: FC - Financial Overview - 08-2012 (1135 : Financial Statements)

Internal Services (Variance Change)

Year to Date August 31, 2012

	Prior Month	Variance Current Month	Change
Revenues	$ 149,631	$ (266,976)	$ (416,607)
Wages & Benefits	614,869	798,272	183,403
Operating Expense	(1,263,681)	(1,431,431)	(167,750)
Interdepartmental	58,243	68,819	10,576
Capital Outlay	57,267	31,678	(25,589)
Total Expenses	(533,302)	(532,662)	640
Other Financing	(1,018)	(450)	568
Change in Fund Balance	$ (384,689)	$ (800,088)	$ (415,399)

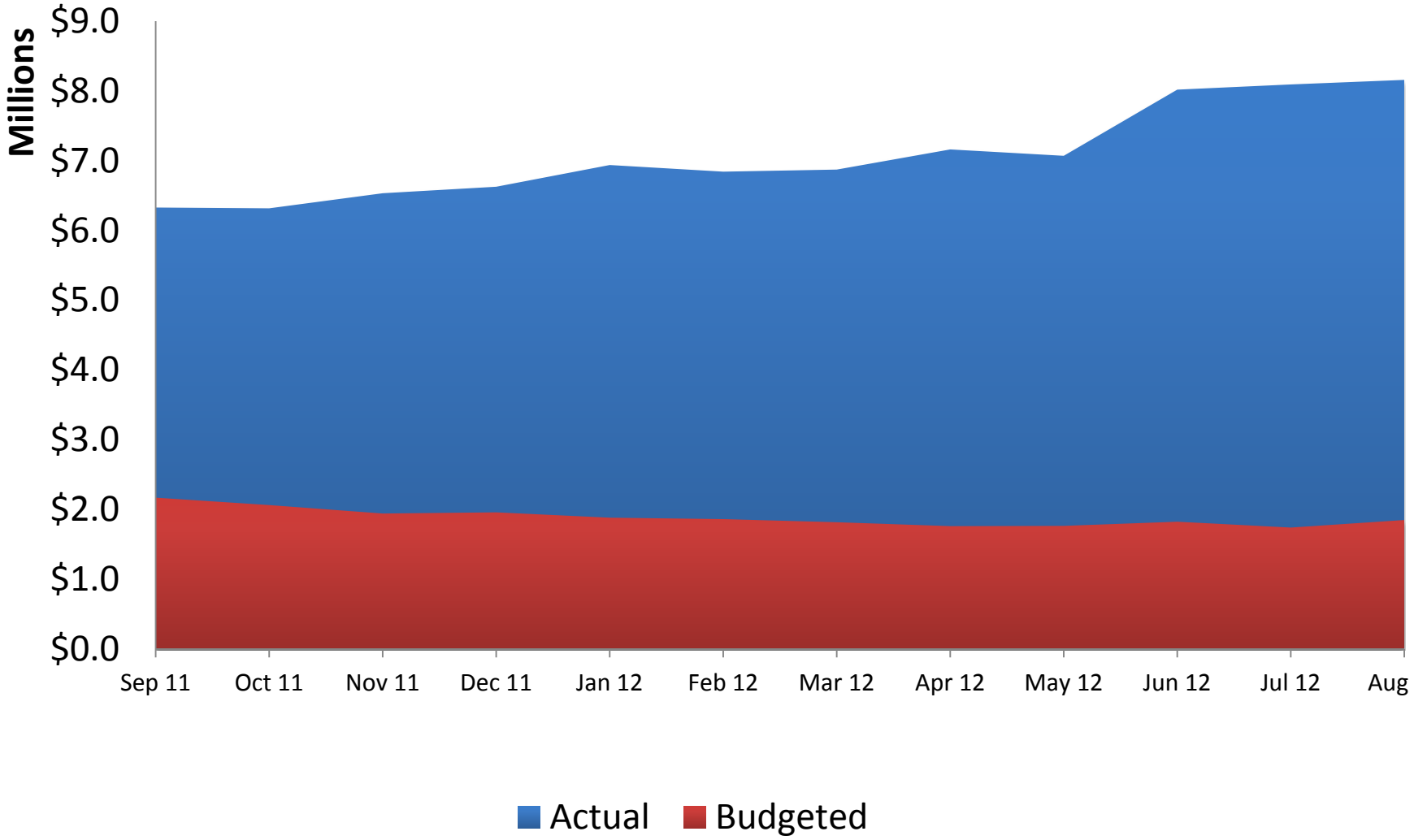
- Operating variances are due in part to lower counts in the insurance plan than budgeted (positive variance). Roadway supplies are over budget due to the seasonality of highway work (negative variance). This will be mitigated by revenues recognized in September.

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

Attachment: FC - Financial Overview - 08-2012 (1135 : Financial Statements)

Internal Services – Insurance Reserves

(Health & Dental - 12 Month History)



Attachment: FC - Financial Overview - 08-2012 (1135 : Financial Statements)

Internal Service Fund – Department Analysis

Year to Date August 31, 2012

Overall Budget

Department	Variances Revenue	Expenditures	Other Financing	Total	% of Outflow
Employee Benefits & Insurance	$ (626,798)	$ 626,078	$ -	$ (720)	-0.01%
Insurance/Telephone	(1,645)	(3,435)	-	(5,080)	-1.14%
Information Systems	2,365	120,299	(450)	122,214	9.01%
Highway	359,102	(1,275,604)	-	(916,502)	-9.31%
Total	**$ (266,976)**	**$ (532,662)**	**$ (450)**	**$ (800,088)**	

Overtime

Department	Overtime Budget	Actual	$ Variance	% Vari
Employee Benefits & Insurance	$ -	$ -	$ -	0.00
Insurance/Telephone	-	-	-	0.00
Information Systems	2,666	141	2,525	94.7
Highway	168,169	173,160	(4,991)	-2.9
Total	**$ 170,835**	**$173,301**	**$ 344,136**	

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

Attachment: FC - Financial Overview - 08-2012 (1135 : Financial Statements)

Questions…

Attachment: FC - Financial Overview - 08-2012 (1135 : Financial Statements)

Finance Committee
Administration Building
Sheboygan, WI 53081

ADOPTED

Meeting: 10/10/12 03:30 PM
Department: Finance / IT Department
Category: Committee Action Item
Prepared By: Mary A Wegmann
Initiator: Terry Hanson
Sponsors:
DOC ID: 1137

FINANCE DIRECTOR (ID # 1137)

Consideration of Paperless Initiative

COMMENTS - Current Meeting:

The Committee discussed the Paperless Initiative and viewed a demonstration of the system on laptops.

RESULT:	**AUTHORIZED [UNANIMOUS]**
MOVER:	Devin LeMahieu, Supervisor
SECONDER:	Thomas Wegner, Vice Chairman
AYES:	Goehring, Weggeman, Wegner, LeMahieu, Vandersteen