

NOTICE OF MEETING
FINANCE COMMITTEE
January 11, 2023 - 3:30 PM

Administration Building - Conference Room 302
508 New York Avenue Sheboygan, WI 53081

To join the meeting remotely dial: 1 312 626 6799;
Meeting ID: 868 0883 0815 Passcode: 210322

Members of the Committee may be appearing remotely. Persons wanting to observe the meeting may come to the Administration Building or listen remotely

Agenda

Call to Order
Certification of Compliance with Open Meeting Law

Approval of Minutes
Finance Committee – Regular Meeting – December 14, 2022 3:30 PM
Correspondence

County Administrator Report
The County Administrator Report is a summary of key activities. No action will be taken by the Finance Committee resulting from the report unless it is a specific item on the agenda.

Interim Finance Director Report
The Department Head Report is a summary of key activities. No action will be taken by the Finance Committee resulting from the report unless it is a specific item on the agenda.

Consideration of Resolution No. -- Carryover of Unexpended 2022 Appropriations to 2023
Consideration of Temporary Equity Adjustment
Consideration of Vacant Position Request - Accounting Supervisor - Operations

County Board Referrals
Resolution No. 23 – Authorizing Application for Department of Natural Resources Surface Water Grant

Interim Finance Director
Financial Statements - November
Investment Statements - November

Approval of Vouchers
Approval of Attendance at Other Meetings or Functions
Adjourn
Next Scheduled Meeting – January 25, 2023, 3:30 PM in Room 302, Administration Building

Prepared by:
Evan Grossen
Recording Secretary

Roger Te Stroete
Committee Chairperson

Wearing a mask will be strongly encouraged. Room 302 has a capacity limit of 21 individuals using the current CDC guidance on COVID-19 social distancing. If the room exceeds capacity, the Committee Chair may ask attendees to leave and participate remotely or adjourn the meeting and reschedule for another time.

NOTE: A majority of the members of the County Board of Supervisors or of any of its committees may be present at this meeting, and it is likely that a majority of the Executive Committee will be present, 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. Badtke 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.

The Committee welcomes all visitors to listen and observe, but only Committee members and those invited to speak will be permitted to speak.

If listed as an agenda item – The Administrator's Report, Finance Director's Report, and Information Technology'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.

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

December 14, 2022

Called to Order: 3:30 P.M.

Adjourned: 4:55 P.M.

MEMBERS PRESENT: Roger Te Stroete, Kathleen Donovan, William Goehring, Thomas Wegner, Keith Abler

MEMBERS ABSENT:

ALSO PRESENT: **In Person:** Vernon Koch, Edward Procek, Gerald Jorgensen, Adam Payne, Cory Roeseler, Laura Henning-Lorenz, Chris Lewinski, Bernie Rammer, Natascha Rowell, Lucy Vue, Greg Schnell, Matthew Spence

Remote: Matt Strittmater, Jacob Verhelst, Evan Grossen, Crystal Fieber

Chairperson Te Stroete called the meeting to order at 3:30 P.M.

The Chairperson certified compliance with the open meeting law. The notice was posted at 5:00 P.M. on December 9th, 2022.

Treasurer, Laura Henning-Lorenz presented to the Committee the following bid on a tax foreclosed property:

No	Parcel ID Number	Name of Bidder	Amount of Bid
	Building located on parcel		
1	59281301306	G & H Trucking, Eric Heus	\$ 30,500.00

Supervisor Wegner moved to accept the bid. Motion seconded by Supervisor Abler. Motion Carried.

Supervisor Goehring moved to approve the minutes of November 23rd, 2022. Motion seconded by Supervisor Donovan. Motion Carried

Correspondence – None

County Administrator Report –County Administrator, Adam Payne informed the committee the County has received Appraisals for both the Fixed Base Operations at the Airport and the building located at 503 Wisconsin Avenue, Sheboygan. He then provided an update to the mutual release agreement between the Rocky Knoll food service provider, NexDine and the County.

- American Recovery Plan Act (ARPA), Local Fiscal Recovery Funds (LFRF) update progress on contract signings
- HR Dir hire update

Interim Finance Director Report – Interim Finance Director, Jeremy Fetterer provided an update on the Opioid Settlement funds received and asked Health and Human Services Director Matthew Strittmater to discuss potential uses of funds as approved by the Health and Human Services Committee.

Treasurer, Laura Henning-Lorenz presented a vacant position request for an Accounting Specialist and any domino effect it may have within the Treasurer's Department. Supervisor Goehring moved to approve the request. Motion seconded by Supervisor Wegner. Motion Carried

Treasurer, Laura Henning-Lorenz presented a request for promotion of the Accounting Assistant. Supervisor Abler moved to approve the request. Motion seconded by Supervisor Donovan. Motion Carried

Treasurer, Laura Henning-Lorenz presented a request for promotion of the Accounting Clerk. Supervisor Wegner moved to approve the request. Motion seconded by Supervisor Donovan. Motion Carried

Treasurer, Laura Henning-Lorenz presented a request for an equity adjustment for the Administrative Manager/Deputy County Treasurer. Supervisor Goehring moved to approve the request. Motion seconded by Supervisor Abler. Motion Carried

Information Technology Director, Chris Lewinski presented a request for an equity adjustment for the Lead Printer. Supervisor Wegner moved to approve the request. Motion seconded by Supervisor Goehring. Motion Carried

Information Technology Director, Chris Lewinski presented a request for the carryover of unexpended 2022 appropriations to 2023. Supervisor Goehring moved to approve the request. Motion seconded by Supervisor Abler. Motion Carried

The Finance Committee will consider Highway and Airport carryovers during the first Finance Committee meeting in January 2023.

Transportation Director Greg Schnell presented a request for Highway and Airport year-end budget adjustments. Supervisor Wegner moved to approve the request. Motion seconded by Supervisor Abler. Motion Carried

Supervisor Donovan left the meeting at 4:11pm.

Transportation Director Greg Schnell presented a request to use Highway Net Position to purchase new equipment. Supervisor Abler moved to approve the request. Motion seconded by Supervisor Wegner. Motion Carried

Transportation Director Greg Schnell presented a request to begin placing orders for 2024 equipment requests. Supervisor Wegner moved to approve the request. Motion seconded by Supervisor Abler. Motion Carried

Sheriff Cory Roeseler presented a request to use ARPA, LFRF funds and other potential grant funds to purchase body-worn cameras and associated items. Supervisor Wegner moved to approve the request go before the Executive Committee for the ARPA, LFRF approval. Motion seconded by Supervisor Abler. Motion Carried

Staff Accountant Natascha Rowell presented a request to use excess Court Commissioner revenue to purchase new computer equipment. Supervisor Wegner moved to approve the request. Motion seconded by Supervisor Goehring. Motion Carried

Interim Deputy Finance Director, Stefanie Albrecht presented the Financial Statements for October.

Interim Deputy Finance Director, Stefanie Albrecht presented the Investment Statements for October.

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

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

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

The next scheduled meeting will be Wednesday, December 28, 2022 at 3:30 p.m.

Jeremy Fetterer
Recording Secretary

William C. Goehring
Secretary

1 **SHEBOYGAN COUNTY RESOLUTION NO. _____ (2022/23)**

2
3 **Re: Carryover of Unexpended 2022 Appropriations to 2023**

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5
6 **WHEREAS**, the 2022 County Budget included appropriations for certain items which
7 were expected to be completed in 2022 but for a variety of reasons were not, and

8
9 **WHEREAS**, the Finance Committee has asked each Department having a surplus and
10 with unexpended 2022 appropriations supported by levy to justify carryover of the appropriation
11 to 2023, and the Committee has carefully reviewed each such request and recommends that
12 the items on the attached list be carried over to and authorized for expenditure in 2023, in the
13 total amount of \$1,902,533.00; and

14
15 **WHEREAS**, while the exact amount of the carryover cannot be determined until the
16 books for 2022 have been closed, the amount requested for carryover will be adjusted to actual
17 available balances,

18
19 **NOW, THEREFORE, BE IT RESOLVED** that the aforementioned expenditures be and
20 hereby are approved for carryover to and expenditure in 2023.

21
22
23 Respectfully submitted this 17th day of January, 2023.

24
25
26 **FINANCE COMMITTEE**

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28
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30 _____
31 Roger L. TeStroete, Chairperson

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33 _____
34 Kathleen Donovan, Vice-Chairperson

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36 _____
37 William C. Goehring, Secretary

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39 _____
40 Keith Abler, Supervisor

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42 _____
43 Thomas Wegner, Supervisor

44 Opposed to Introduction:

Carryover Requests 2022 to 2023

ACCOUNT NUMBERS	AMOUNT APPROVED	SUBTOTAL BY DEPT.	ACCOUNT DESCRIPTION	PROJECT/JUSTIFICATION	Reason Unexpended in 2022
116.531105	\$ 15,000		Consulting	Consulting Fees - Project timelines pushed out	Projects were pushed out due to other priorities
116.532120	\$ 38,221		Grounds	Airfield Painting/Fencing Repairs - Project timelines pushed out	Airfield painting was delayed due to the Bureau of Aeronautics bidding process, fencing repairs were pushed out due to other priorities
116.532145	\$ 10,000		Structural	Roof Repairs - Project timelines pushed out	Projects were pushed out due to other priorities
116.533105	\$ 9,796		Advertising	Advertising - Project timelines pushed out	Contingent on the startup of FBO
187.565010	\$ 58,577		Mach & Equip - 10yrs	Snow Removal Equipment - Will not receive equipment till next year	Supply chain issues
Dept. Total		\$ 131,594.00		Airport	
101.532145	\$48,801		Structural	Administration Building - roof maintenace (PO #251910) & carpet for Planning, County Clerk & Room 302.	Vendor to do second roof inspection in 2023. Director did not have time to bid out carpet.
101.532205	\$24,000		Heating	Administration Building - boiler repairs (PO # 252868)	Heat exchanger on order
102.532145	\$8,300		Structural	Aging & Disability Resource Center - roof maintenance (PO #251910) & doors (PO #247884)	Vendor to do second roof inspection in 2023. Vendor sent wrong doors, correct doors expected in 2023.
102.532125	\$8,500		Electrical	Aging & Disability Resource Center - light pole replacement	Unable to get concrete for new pole base.
103.532145	\$56,050		Structural	Courthouse - roof maintenance (PO #251910) & carpet for District Attorney.	Vendor to do second roof inspection in 2023. Director did not have time to bid out carpet.
103.532125	\$930		Electrical	Courthouse - generator load test	Work not done due to electrician's workload
103.533245	\$5,070		Training	Courthouse - training opportunities for staff	New staff orientation priority, but offsite training needed.
103.531105	\$16,906		Consulting	Courthouse - traditional carryover of unused amounts	No project requests needing architect schematic/budget plans in 2022.
103.533900	\$139,724		Contingency	Courthouse - Emergency repair funds, typically carryover unused amounts	Remaining funds to provide additional funding for unknown failures.
104.532145	\$1,674		Structural	Detention Center - roof maintenance (PO #251910)	Vendor to do second roof inspection in 2023.
104.532125	\$1,310		Electrical	Detention Center - generator load test	Work not done due to electrician's workload
104.532205	\$8,603		Heating	Detention Center - HVAC repair (PO # 248883)	Vendor still waiting for parts.
105.532145	\$1,678		Structural	Health & Human Services - roof maintenance (PO #251910)	Vendor to do second roof inspection in 2023.
105.532130	\$1,940		Plumbing	Health & Human Services - Asbestos Removal (PO # 252768)	Vendor invoice pending.
105.531105	\$1,340		Consulting	Health & Human Services - Asbestos Removal Air Test (PO #252852)	Vendor report & invoice pending.
106.532145	\$1,606		Structural	Law Enforcement Center - roof maintenance (PO #251910)	Vendor to do second roof inspection in 2023.
106.532125	\$1,060		Electrical	Law Enforcement Center - generator load test	Work not done due to electrician's workload
198.564000	\$17,598		Building Improvement	Excess funds remaining from 4th floor hall in Courthouse - potentially to use for carpet.	Director did not have time to bid out carpet, but expects bids to be higher than budget.
198.565000	\$66,905		Machinery & Equipment	Health & Human Services Generator replacement (PO #246068), plus installation.	Generator delivery delayed due to supply chain issues.
198.567000	\$30,000		Vehicles	Assistant Electrician van (PO #250225) exceeds budget due to supply chain.	Van delivery delayed due to supply chain issues.
1105.532145	\$1,500		Structural	Museum - Underground roof flashing	Vacant positions, so unable to complete the work.
Dept. Total		\$ 443,495.00		Building Services	

ACCOUNT NUMBERS	AMOUNT APPROVED	SUBTOTAL BY DEPT.	ACCOUNT DESCRIPTION	PROJECT/JUSTIFICATION	Reason Unexpended in 2022
146.431905	15,000.00		Contracted Services	All Employee Summit	Due to staffing turnover in the Human Resources Department, the annual all employee summit was not held in 4th quarter of 2022 as expected. All employee summit will instead be planned for in 1st quarter of 2023.
Dept. Total		\$ 15,000.00		Human Resources	
xxx.531505	\$7,250		Client Service	Wildlife Scrape	Project is contracted, began construction and is now stalled due to weather
xxx.531505	\$13,500		Client Service	Wildlife Scrape	Project is contracted, but contractor is not potentially starting until the week of December 12 so weather may keep things from being completed
Dept. Total		\$20,750		Planning and Conservation	
Subtotal		\$ 610,839.00		General Fund	
2215.533923	\$3,600		Office Furniture	Delivery date in January of 2023	Purchase order for goods were not received in 2022
2017.533923	\$1,780		Office Furniture	Delivery date in January of 2023	Purchase order for goods were not received in 2022
Dept. Total		\$5,380.00		HHS	
Subtotal		\$5,380.00		Special Revenue Fund	
48800.53121	198,723.00		Engineering Costs	Timelines of projects shifted	Engineers timelines were shifted as the projects timelines shifted
444.533928	3,305.00		Computer Equipment	Will be receiving next year	Supply chain issues
440.565008	165,253.00		Machinery & Equipment - 8 yrs	Will be receiving next year	Supply chain issues
440.565010	63,384.00		Machinery & Equipment - 10 yrs	Will be receiving next year	Supply chain issues
440.567006	105,417.00		Trucks - 6 years	Will be receiving next year	Supply chain issues
440.567009	683,799.00		Trucks - 9 years	Will be receiving next year	Supply chain issues
Dept. Total		\$1,219,881.00		Highway	
420.566110	30,000.00		Machinery & Equipment	WSCS broadcast equipment - Will be receiving invoice for this in 2023	Waiting on hardware - supply chain issues
423.511105	24,245.00		Wages	Overlap wages for Applications Analyst position - Will allow for overlap with retiring employee	New employee not starting until 2023
423.512105	1,794.00		Social Security	Overlap FICA for Applications Analyst position - Will allow for overlap with retiring employee	New employee not starting until 2023
423.512110	1,576.00		Retirement	Overlap Retirement for Applications Analyst position - Will allow for overlap with retiring employee	New employee not starting until 2023
423.551105	8,568.00		Health Insurance	Overlap Health Insurance for Applications Analyst position - Will allow for overlap with retiring employee	New employee not starting until 2023
423.551110	217.00		Dental Insurance	Overlap Dental Insurance for Applications Analyst position - Will allow for overlap with retiring employee	New employee not starting until 2023
423.551115	14.00		Group Life Insurance	Overlap Group Life Insurance for Applications Analyst position - Will allow for overlap with retiring employee	New employee not starting until 2023
423.551125	19.00		Worker Compensation Insurance	Overlap Workers Compensation for Applications Analyst position - Will allow for overlap with retiring employee	New employee not starting until 2023
Dept. Total		\$66,433.00		Information Technology	
Subtotal		\$1,286,314.00		Internal Service Fund	
Grand Total		\$ 1,902,533.00	Balance Submitted to Finance		



Sheboygan County

VACANT POSITION REQUEST

(To be completed for all vacant positions)

Date: 1/11/2023
To: Finance Committee Members
From: Jeremy J Fetterer, Interim Finance Director

Position Request:

Position: Accounting Supervisor - Operations
Reason for Vacancy: Resignation

Justification: This position is an integral part of the operations within the Finance Department. This position supervises the Accounts Payable for the County, provides backup support to the payroll processing, and oversees the operations of Rocky Knoll billing and collections. This request is to fill the position and also provide for approval for any domino effects with current staff as well as allow for any position overlap for training.

Staffing Consideration:

Department has considered all alternate options as it relates to overall staff needs? Yes ☒ No ☐

Budget Consideration:

Is this position within the Department's annual operation budget? Yes ☒ No ☐

If not, please state the amount over budget as well as the proposed source of funds: [Click here to enter text.](#)

Costs:

The annual costs associated with the position (current year's wage & benefit rates):

Wages	Benefits	Total
71,989	36,673	108,662

(Note: Costs for health and dental benefits should be net costs, after subtracting revenue from employee contributions.)

County Administrator/Department Head Signature Date: 1-06-2023

Human Resources Director Signature _____ Date: _____

Liaison Committee Signature _____ Date: _____

Human Resources Committee Signature _____ Date: _____

Form Process:

1. County Administrator/Department Head completes VPR.
2. County Administrator/Department Head refers to Human Resources Director for approval.
3. County Administrator/Department Head presents VPR to Liaison Committee for approval/signature.
4. County Administrator/Department Head forwards VPR to HR for Human Resources Committee approval/signature (*Salaried Positions Only*.)
5. HR begins recruitment process.

01/2021

COMMITTEE REPORT TO THE COUNTY BOARD

WE, THE FINANCE COMMITTEE

TO WHOM WAS REFERRED RESOLUTION NO: 23

RE: **Authorizing Application for Department of Natural Resources Surface
Water Grant**

HAVE CONSIDERED THE SAME AND RECOMMEND:

_____ ADDITIONAL TIME BE GRANTED TO CONSIDER THE MATTER
_____ THE RESOLUTION BE ADOPTED
_____ FILING WITH THE CLERK
_____ AMENDING THE RESOLUTION AS FOLLOWS:

RESPECTFULLY SUBMITTED THIS 17th DAY OF January 2023

FINANCE COMMITTEE

OPPOSED TO THE REPORT:

ROGER TE STROETE

KATHLEEN DONOVAN

WILLIAM C. GOEHRING

KEITH ABLER

THOMAS WEGNER

CONCURRING IN THE REPORT:

ROGER TE STROETE

KATHLEEN DONOVAN

WILLIAM C. GOEHRING

KEITH ABLER

THOMAS WEGNER

SHEBOYGAN COUNTY RESOLUTION NO. 23 (2022/23)

Re: **Authorizing Application for Department of Natural Resources Surface Water Grant**

WHEREAS, the Sheboygan County Planning & Conservation Department is interested in obtaining a grant from the Wisconsin Department of Natural Resources (WDNR) for the purpose of the annual Clean Boats Clean Waters Program/Lake Monitoring and Protection Network Grant;

WHEREAS, the applicant attests to the validity and veracity of the statements and representations contained in the grant application;

WHEREAS, a grant agreement is requested to carry out the project; and


NOW, THEREFORE, BE IT RESOLVED, that the Sheboygan County Planning & Conservation Department will meet the obligations necessary to fully and satisfactorily complete the project and hereby authorizes and empowers the Planning & Conservation Director to submit and sign the grant application, enter into a grant agreement with the WDNR, submit necessary reports, and submit appropriate reimbursement requests to the WDNR, and to sign and submit other required documentation.

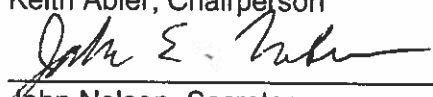
BE IT FURTHER RESOLVED, that the Sheboygan County Planning & Conservation Department will comply with all local, state, and federal rules, regulations and ordinances relating to this project and the agreement.

Respectfully submitted this 20th day of December, 2022

PLANNING, RESOURCES, AGRICULTURE, AND EXTENSION COMMITTEE*


Keith Abler, Chairperson


Rebecca Clarke, Vice-Chairperson


John Nelson, Secretary


Paul A. Gruber


Henry Nelson

Opposed to Introduction:

*County Board members signing only

FISCAL NOTE
December 2022

**Resolution No. 23 (2022/23) RE: Authorizing Application for Department of Natural
Resources Surface Water Grant**

This grant does not require matching funds.

Funding:

No additional funding is required.

Respectfully Submitted,



Jeremy Fetterer, Interim Finance Director
December 20, 2022



WISCONSIN

Financial Overview

November 2022

Finance Committee & County Administrator Report

Budget Variance Summary

Year to Date November 30, 2022

	Fund					
	General	Special Revenue	Enterprise	Internal Service	Total	Transportation
Change in Fund Balance	\$ 2,150,630	\$ 178,942	\$ (1,598,008)	\$ (1,264,782)	\$ (533,219)	\$ (4,070,458)
Plus: unbudgeted depreciation			571,653	2,168,946	\$ 2,740,599	
Adjusted Change in Fund Balance	<u>\$ 2,150,630</u>	<u>\$ 178,942</u>	<u>\$ (1,026,355)</u>	<u>\$ 904,164</u>	<u>\$ 2,207,380</u>	<u>\$ (4,070,458)</u>
 Budgeted Change in Fund Balance to Date	 \$ (528,077)	 \$ (140,070)	 \$ (612,961)	 \$ (1,230,408)	 \$ (2,511,516)	 \$ (4,274,537)
 Variance Actual to Budget	 <u>\$ 2,678,707</u>	 <u>\$ 319,012</u>	 <u>\$ (413,394)</u>	 <u>\$ 2,134,572</u>	 <u>\$ 4,718,896</u>	 <u>\$ 204,079</u>
 Timing and carryovers	 \$ (776,839)	 \$ (5,380)	 \$ -	 \$ (1,286,314)	 \$ (2,068,533)	 \$ -
 Unrestricted Fund Balance/Net Position	 \$ 27,966,355		 \$ 837,565	 \$ 10,433,193		 \$ -
Nonspendable/Committed/Restricted	\$ 6,222,370	* \$ 870,638	\$ 9,792,487	\$ 40,923,321		\$ 5,755,913

Unassigned Fund Balance Policy Actual % 31%

* GF nonspendable/committed/restricted is an estimate based on 2021 actuals

Department Budget Variance Summary

Year to Date November 30, 2022

Department	Total Variance
General Fund	
Airport	\$ 185,439
Bldg Services	\$ 656,744
Clerk of Crts	\$ 268,702
Corp Counsel	\$ 202
County Administrator	\$ (2,936)
County Board	\$ 6,687
County Clerk	\$ 4,923
Court Commissioner	\$ 7,821
DA	\$ 115,929
Finance	\$ 222,695
Human Resources	\$ 58,158
Medical Examiner	\$ 3,082
Nondepart'l	\$ 640,542
Planning & Conservation	\$ 17,305
Register of Deeds	\$ 235,808
Sheriff	\$ 57,706
Tax Foreclosures	\$ 34,686
Treasurer	\$ 57,689
UW Extension	\$ 50,958
UW GB - Sheboygan Campus	\$ 37,240
Veterans' Comm	\$ 12,197
Veterans' Service	\$ 7,129
Total - General Fund	\$ 2,678,706

Department	Total Variance
Special Revenue	
Community Programs	\$ (1,543,784)
Economic Support	\$ 232,852
Elder Services	\$ 240,354
HHS Administration	\$ 49,629
Public Health Service	\$ 286,256
Social Services	\$ 1,058,700
Total HHS	\$ 324,007
Public Safety - Spec Rev	\$ (4,995)
Total - Special Revenue	319,012

Department	Total Variance
Health Care Centers	
Rocky Knoll	\$ (413,395)
Total - HCC	\$ (413,395)

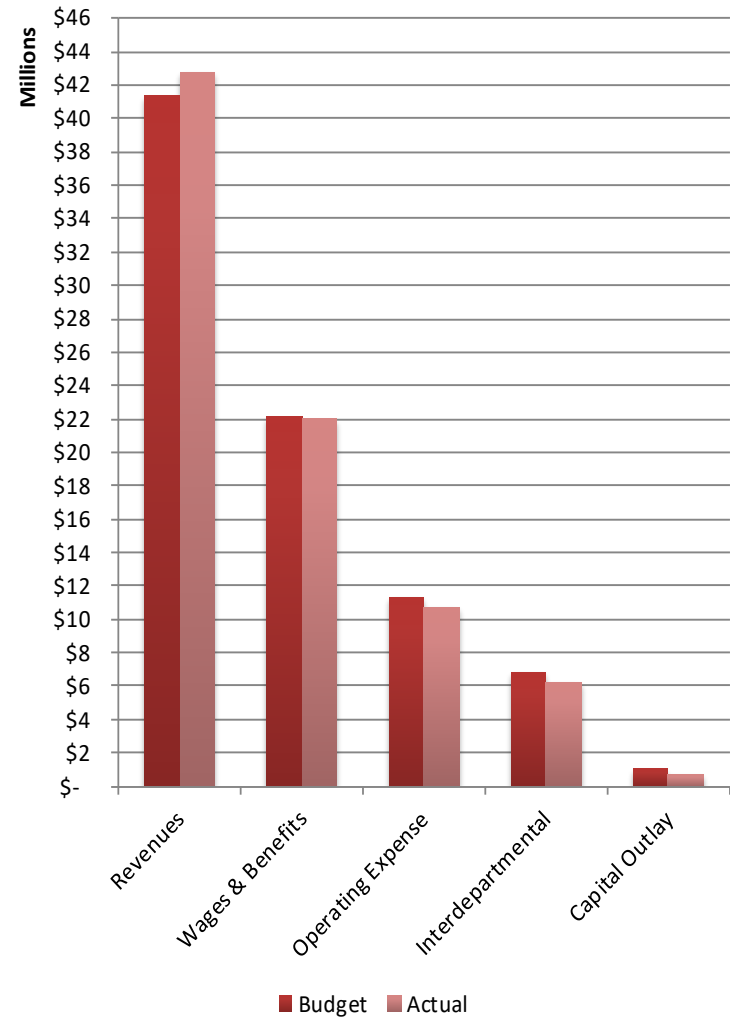
Department	Total Variance
Internal Services	
Employee Benefits	\$ 6,772
Highway	\$ 1,985,365
Info Technology	\$ 142,435
Prop Ins	\$ -
Total - Internal Servs	2,134,572

Department	Total Variance
Transportation	
Transportation	\$ 204,079
Total - Transportation	\$ 204,079

General Fund (Budget to Actual)

Year to Date November 30, 2022

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 41,396,713	\$ 42,707,740	\$ 1,311,027	103%
Wages & Benefits	(22,117,714)	(22,068,564)	49,150	100%
Operating Expense	(11,258,945)	(10,773,521)	485,424	96%
Interdepartmental	(6,768,533)	(6,271,593)	496,940	93%
Capital Outlay	(1,063,668)	(720,905)	342,763	68%
Total Expenses	(41,208,860)	(39,834,583)	1,374,277	97%
Other Financing	(715,930)	(722,527)	(6,597)	101%
Change in Fund Balance	\$ (528,077)	\$ 2,150,630	\$ 2,678,707	407%



General Fund (Variance Change)

Year to Date November 30, 2022

	<u>Prior Month</u>	<u>Variance Current Month</u>	<u>Change</u>
Revenues	\$ 625,281	\$ 1,311,027	\$ 685,746
Wages & Benefits	71,774	49,150	(22,624)
Operating Expense	892,617	485,424	(407,193)
Interdepartmental	448,170	496,940	48,770
Capital Outlay	343,059	342,763	(296)
Total Expenses	<u>1,755,620</u>	<u>1,374,277</u>	<u>(381,343)</u>
Other Financing	<u>21,326</u>	<u>(6,597)</u>	<u>(27,923)</u>
Change in Fund Balance	<u>\$ 2,402,227</u>	<u>\$ 2,678,707</u>	<u>\$ 276,480</u>

- Revenue is positive the current month change is due to more than budgeted federal grants within the Planning dept, public safety, and interest income
- Wages & Benefits expense variance mainly due to position vacancies
- Positive Operating expense variance reflects less than budgeted expenses. The current month change is due to expenses related to the Planning dept federal grant revenue received
- Capital Outlay items will be incorporated into carryovers from 2022 to 2023

General Fund – Department Analysis

Year to Date November 30, 2022

Overall Budget

Department	Revenues	Expenditures	Other Financing	Total	% of Outflow
Airport	\$ 103,070	\$ 82,369	\$ -	\$ 185,439	↑ 24.28%
Building Services	49,563	611,689	(4,508)	656,744	↑ 17.94%
Clerk of Courts	114,152	154,550	-	268,702	↑ 10.28%
Corporation Counsel	2,662	(2,460)	-	202	→ 0.04%
County Administrator	(173)	(3,279)	516	(2,936)	↓ -0.73%
County Board	-	6,687	-	6,687	↑ 2.61%
County Clerk	(15,327)	20,250	-	4,923	→ 1.40%
Court Commissioner	5,400	2,104	317	7,821	→ 2.44%
District Attorney	3,347	112,582	-	115,929	↑ 12.17%
Finance	11,254	211,441	-	222,695	↑ 12.97%
Human Resources	(47,448)	105,606	-	58,158	↑ 8.39%
Medical Examiner	30,792	(27,710)	-	3,082	→ 1.38%
Non-Departmental	669,129	(24,719)	(3,868)	640,542	↑ 29.33%
Planning & Conservation	38,468	(24,604)	3,441	17,305	→ 0.66%
Register of Deeds	236,348	(2,653)	2,113	235,808	↑ 36.07%
Sheriff	60,444	(2,738)	-	57,706	→ 0.27%
Tax Foreclosures	31,823	2,863	-	34,686	N/A
Treasurer	16,000	46,716	(5,027)	57,689	↑ 8.50%
UW GB - Sheboygan Campus	1	37,239	-	37,240	↑ 24.61%
UW Extension	(2,494)	53,452	-	50,958	↑ 12.25%
Veterans Commission	1	12,196	-	12,197	↑ 63.85%
Veteran's Services	4,015	2,696	418	7,129	→ 2.40%

Total General Fund \$ 1,311,027 \$ 1,374,277 \$ (6,598) \$ 2,678,706 6.50%

Overtime

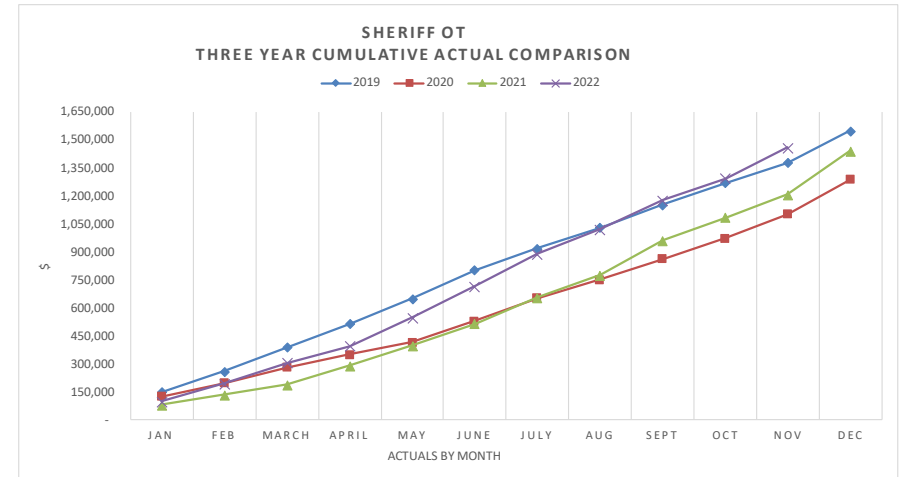
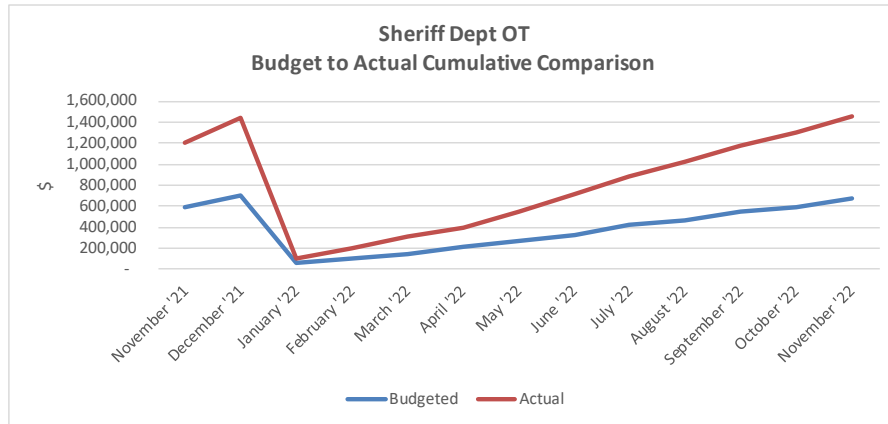
Department	Budget	Actual	\$ Variance	% of Variance
Airport	\$ 5,214	\$ 6,315	\$ (1,101)	↓ -21.12%
Building Services	17,012	13,391	3,621	↑ 21.28%
Clerk of Courts	1,831	2,210	(379)	↓ -20.70%
Corporation Counsel	-	-	-	→ 0.00%
County Administrator	-	-	-	→ 0.00%
County Board	-	-	-	→ 0.00%
County Clerk	400	477	(77)	↓ -19.25%
Court Commissioner	-	-	-	→ 0.00%
District Attorney	-	638	(638)	↓ -100.00%
Finance	4,584	184	4,400	↑ 95.99%
Human Resources	-	243	(243)	↓ -100.00%
Medical Examiner	-	-	-	→ 0.00%
Non-Departmental	-	-	-	→ 0.00%
Planning & Conservation	-	395	(395)	↓ -100.00%
Register of Deeds	-	-	-	→ 0.00%
Sheriff	681,648	1,460,394	(778,746)	↓ -114.24%
Tax Foreclosures	-	-	-	→ 0.00%
Treasurer	-	-	-	→ 0.00%
UW Campus	-	-	-	→ 0.00%
UW Extension	-	-	-	→ 0.00%
Veterans Commission	-	-	-	→ 0.00%
Veteran's Services	-	-	-	→ 0.00%

Total General Fund \$ 710,689 \$ 1,484,247 \$ (773,558) ↓ -108.85%

- Airport – Revenue variance due to fuel flowage and custom's user fees more than budgeted along with custom's facility reimbursement; Expenditure variance due to delay in equipment and grounds work which will be included in carryovers
- Building Services – Expenditure variance due to short term vacancies, carpet replacement delays, fewer heating repairs, unspent contingency, and not hiring an assistant electrician; most projects will be included in carryovers
- Clerk of Courts – Revenue variance due to use of state tax refund intercept program and other daily collection efforts; Expenditure variance due to vacant positions
- District Attorney – Expenditure variance due to vacant positions
- Finance – Expenditure variance due to vacancy savings
- Non Departmental – Revenue variance due to higher than budgeted investment interest and interest on delinquent taxes
- Register of Deeds – Revenue variance due to real estate and encumbrance activity
- UW Campus – Expenditure variance due to no expenses incurred for Aurora Hospital/Campus walking path which should be seen in December
- UW Extension – Expenditure variance due to employee assisting HHS and some unpaid time along with no speaker due to virtual events and less than budgeted training and meals
- Veterans Commission – Expenditure variance due to veterans rides still down since the transportation program was shut down due to covid.

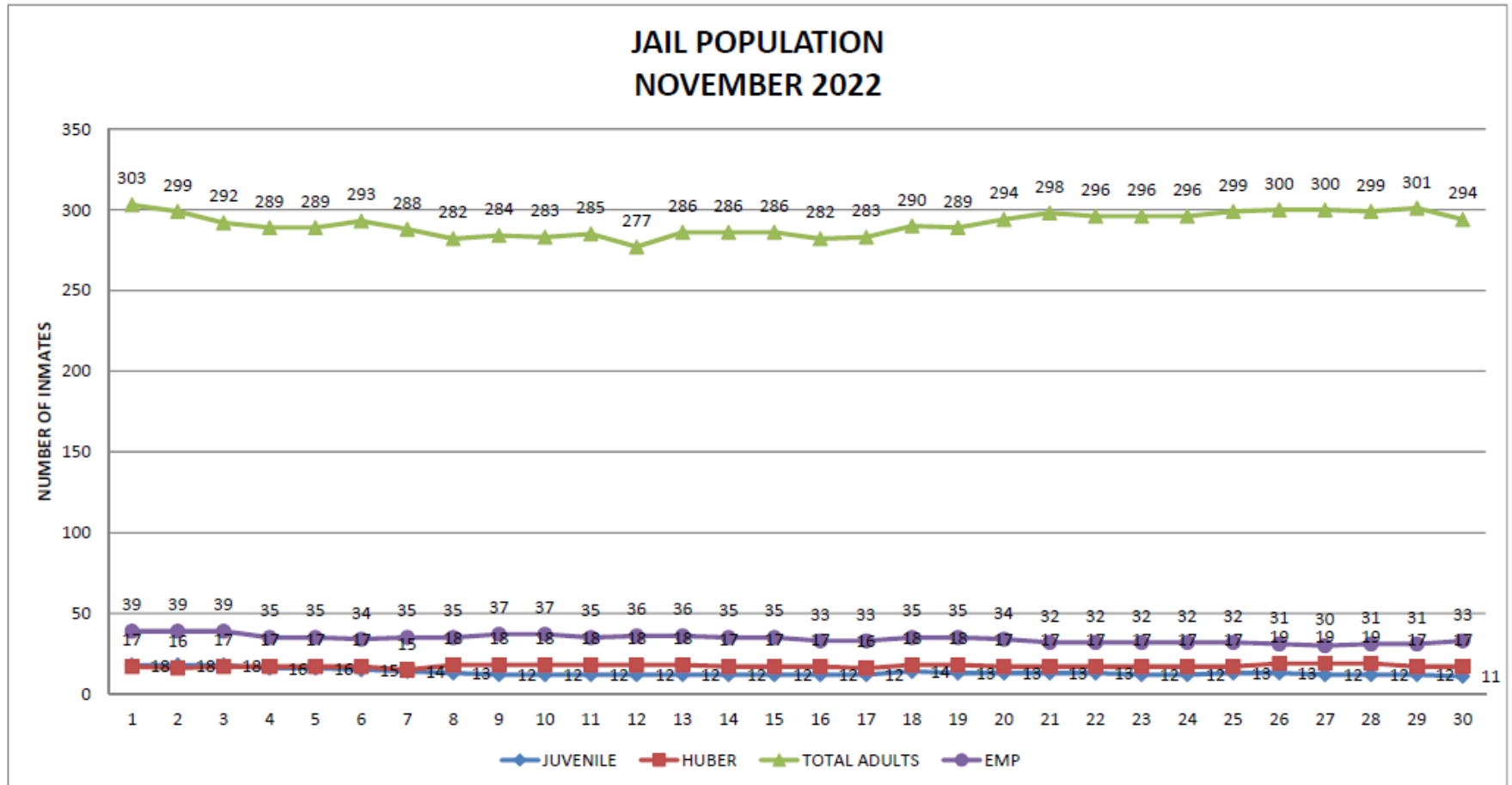
General Fund – Sheriff's Department OT

As of November 30, 2022



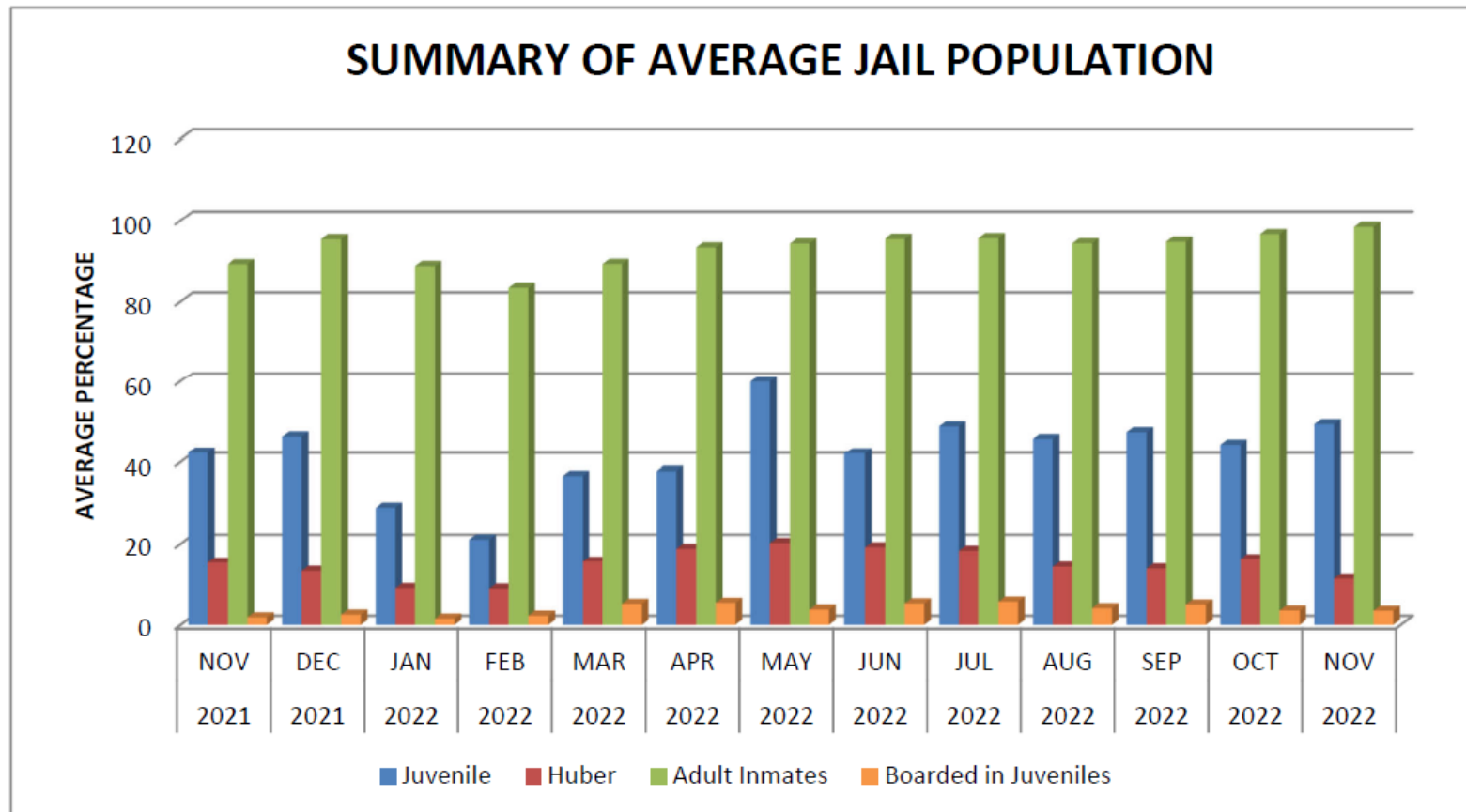
General Fund – Sheriff's Department

As of November 30, 2022



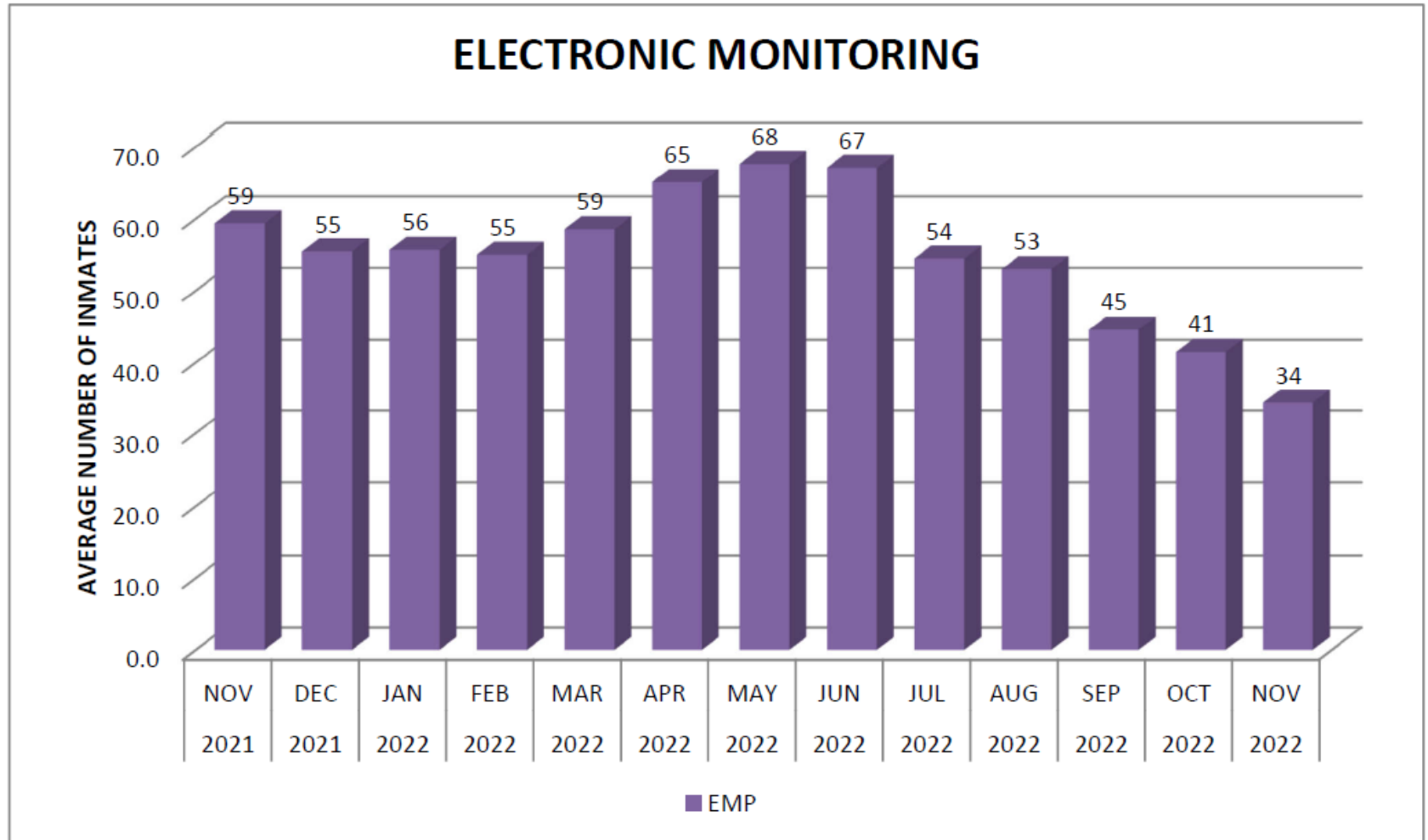
General Fund – Sheriff's Department

As of November 30, 2022 (12 Month History)



General Fund – Sheriff's Department

As of November 30, 2022

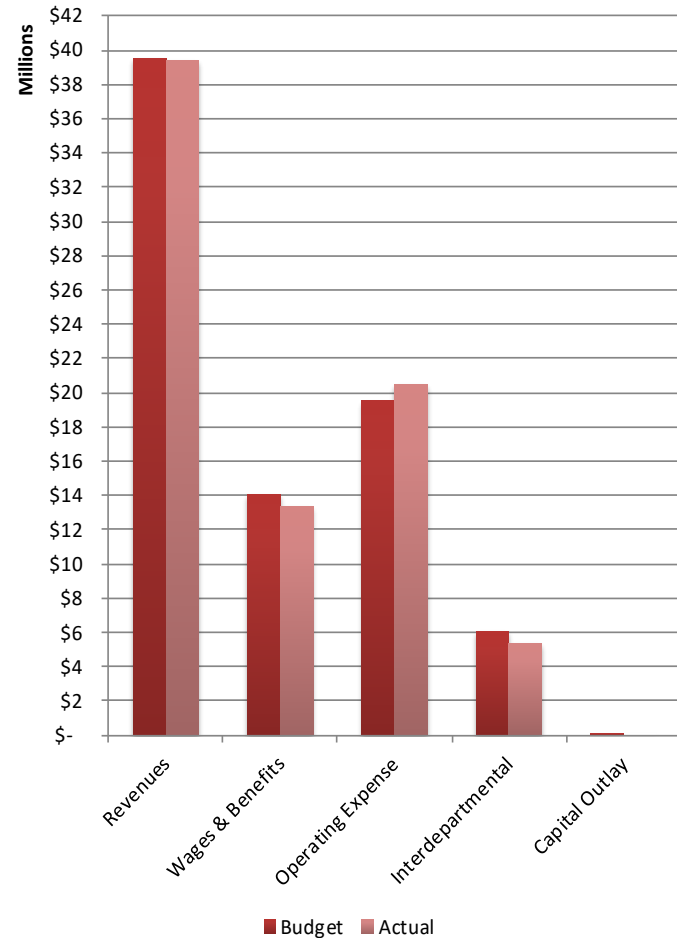


Special Revenue Fund

(Budget to Actual)

Year to Date November 30, 2022

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 39,524,737	\$ 39,396,980	\$ (127,757)	100%
Wages & Benefits	(14,052,886)	(13,347,345)	705,541	95%
Operating Expense	(19,533,917)	(20,524,158)	(990,241)	105%
Interdepartmental	(6,013,402)	(5,346,535)	666,867	89%
Capital Outlay	(64,602)	-	64,602	0%
Total Expenses	(39,664,807)	(39,218,038)	446,769	99%
Other Financing	-	-	-	N/A
Change in Fund Balance	\$ (140,070)	\$ 178,942	\$ 319,012	128%



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

Special Revenue Fund (Variance Change)

Year to Date November 30, 2022

	<u>Prior Month</u>	<u>Variance</u> <u>Current Month</u>	<u>Change</u>
Revenues	\$ (113,302)	\$ (127,757)	\$ (14,455)
Wages & Benefits	666,462	705,541	39,079
Operating Expense	(982,999)	(990,241)	(7,242)
Interdepartmental	596,707	666,867	70,160
Capital Outlay	64,602	64,602	-
Total Expenses	344,772	446,769	101,997
Other Financing	-	-	-
Change in Fund Balance	<u>\$ 231,470</u>	<u>\$ 319,012</u>	<u>\$ 87,542</u>

- Revenues are less than budgeted. Federal grants and medical assistance was lower but current month state grants were more than budgeted; fluctuations correspond with client program eligibility and enrollment fluctuates
- Positive Wage & Benefits variance due to unfilled positions have resulted in wages below budget
- Operating Expense negative variance due to purchased services expenses fluctuating based on client needs and COVID-19 still impacting HHS client service initiatives
- Interdepartmental positive variance due to unfilled positions

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

Special Revenue Fund – Department Analysis

Year to Date November 30, 2022




Overall Budget

Department	Variances				% of Outflow
	Revenue	Expenditures	Other Financing	Total	
Community Programs	\$ (307,065)	\$ (1,236,719)	\$ -	\$ (1,543,784)	↓ -7.99%
Economic Support	(76,092)	308,944	-	232,852	↑ 6.40%
Elder Services	(8,517)	248,871	-	240,354	↑ 18.36%
HHS Administration	17,635	31,994	-	49,629	↑ 141.63%
Public Health Service	62,075	224,181	-	286,256	↑ 8.01%
Social Services	142,617	916,083	-	1,058,700	↑ 8.99%
Total HHS	<u>\$ (169,347)</u>	<u>\$ 493,354</u>	<u>\$ -</u>	<u>\$ 324,007</u>	→ 0.82%
Public Safety Sp Rev	<u>41,590</u>	<u>(46,585)</u>	<u>-</u>	<u>(4,995)</u>	→ 0.00%

Overtime

Department	Overtime				% Variance
	Budget	Actual	\$ Variance		
Community Programs	\$ 6,971	\$ 30,909	\$ (23,938)		↓ -343.39%
Economic Support	917	580	337		↑ 36.75%
Elder Services	917	295	622		↑ 67.83%
HHS Administration	1,101	3,186	(2,085)		↓ -189.37%
Public Health Service	1,485	4,391	(2,906)		↓ -195.69%
Social Services	41,736	19,572	22,164		↑ 53.11%
Total	<u>\$ 53,127</u>	<u>\$ 58,933</u>	<u>\$ (5,806)</u>		↓ -10.93%
Public Safety Sp Rev	<u>-</u>	<u>-</u>	<u>-</u>		→ 0.00%

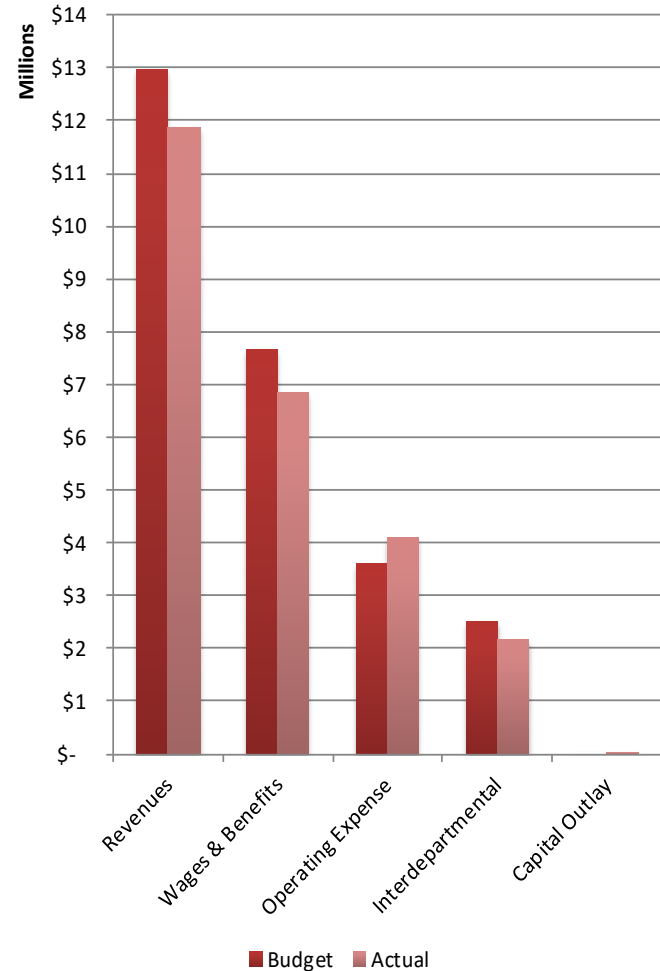
- Community Programs – Revenue variance due to less than budgeted medical assistance due to client program eligibility and enrollment fluctuations but more than budgeted Medicaid and CLTS, which no longer has a cap. Expense variance due to birth to three services, state institutions, adult family home, community based residential facilities are higher than budgeted
- Economic Support – Revenue variance due to less than budgeted federal revenue; Expense variance due to wages and benefits related to position vacancies
- Elder Services –Expense variance due to position vacancies, less than budgeted client services
- Public Health – Revenue variance due to more than budgeted hotel and restaurant licenses; Expense variance due to less than budgeted wages and benefits
- Social Services – Revenue variance due to grants being claimed as supported by allowable expenses and more than budgeted home/institution revenue; Expense variance due to less than budgeted client services, travel and meals, and health insurance

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

Enterprise Fund (Budget to Actual)

Year to Date November 30, 2022

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$12,957,819	\$11,876,728	\$(1,081,091)	92%
Wages & Benefits	(7,665,793)	(6,854,975)	810,818	89%
Operating Expense	(3,606,583)	(4,081,283)	(474,700)	113%
Interdepartmental	(2,527,873)	(2,177,747)	350,126	86%
Capital Outlay	-	(18,546)	(18,546)	N/A
Total Expenses	(13,800,249)	(13,132,551)	667,698	95%
Other Financing	229,469	229,466	(3)	100%
Change in Fund Balance	\$ (612,961)	\$ (1,026,357)	\$ (413,396)	167%



Enterprise Fund includes Rocky Knoll

Enterprise Fund (Variance Change)

Year to Date November 30, 2022

	<u>Prior Month</u>	<u>Variance</u> <u>Current Month</u>	<u>Change</u>
Revenues	\$ (908,217)	\$ (1,081,091)	\$ (172,874)
Wages & Benefits	786,085	810,818	24,733
Operating Expense	(208,545)	(474,700)	(266,155)
Interdepartmental	322,847	350,126	27,279
Capital Outlay	<u>(14,023)</u>	<u>(18,546)</u>	<u>(4,523)</u>
Total Expenses	886,364	667,698	(218,666)
Other Financing	<u>229,469</u>	<u>(3)</u>	<u>(229,472)</u>
Change in Fund Balance	<u>\$ 207,616</u>	<u>\$ (413,396)</u>	<u>\$ (621,012)</u>

- Revenue variance is due to lower census, COVID-19 has caused a significant decline in short and long-term referrals. Budgeted census for November was 116.00, average census for November was 104.97
- Positive Wages & Benefits expense change due to reduced staffing needs due to lower census
- Operating Expense current month change is due to more than budgeted professional services and contracted services for November
- Positive Interdepartmental expenses variance are a result of vacancies in the nursing department

Enterprise Fund includes Rocky Knoll

Enterprise Fund – Department Analysis

Year to Date November 30, 2022

Overall Budget




Variances

Department	Revenue	Expenditures	Other Financing	Total	% of Outflow
Rocky Knoll	\$ (1,081,091)	\$ 667,699	\$ (3)	\$ (413,395)	↓ -3.00%
Total	\$ (1,081,091)	\$ 667,699	\$ (3)	\$ (413,395)	

Overtime

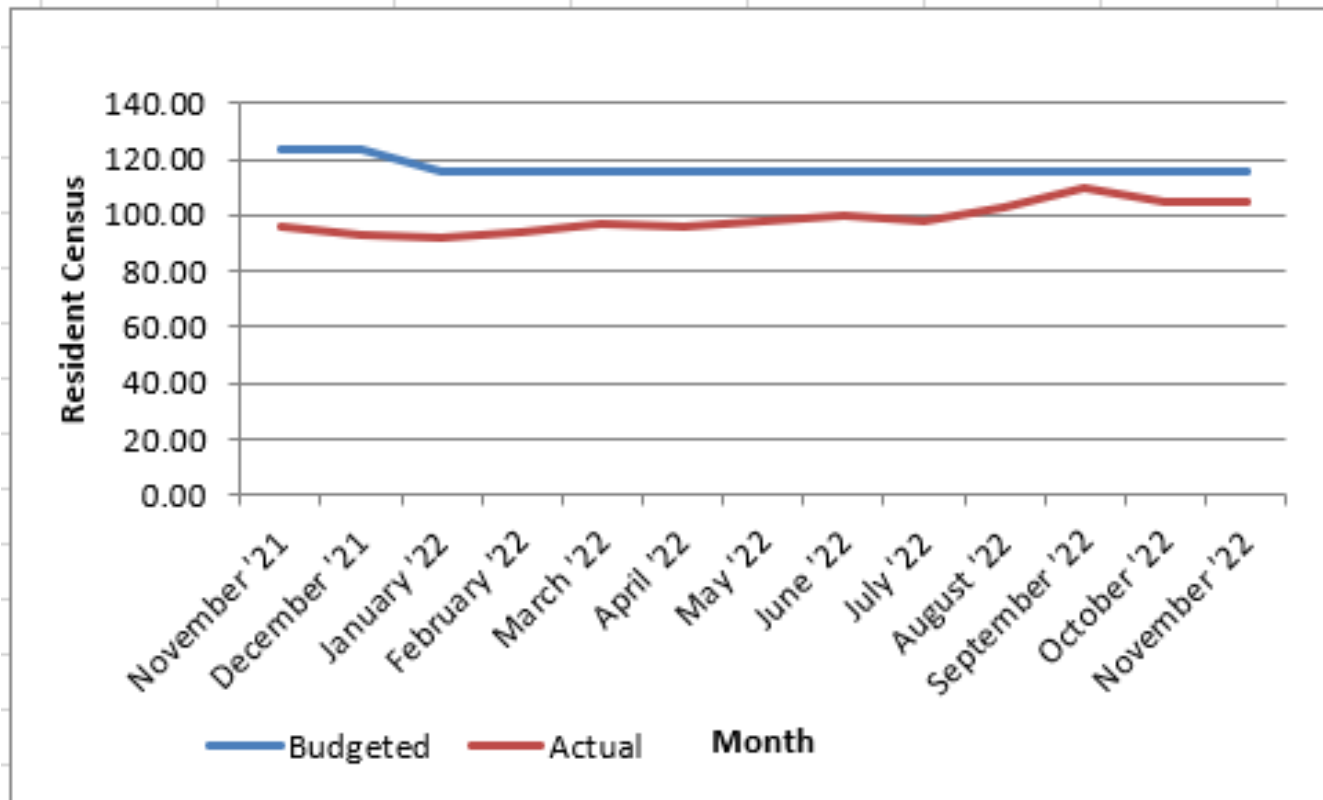
Overtime

Department	Budget	Actual	\$ Variance	% Variance
Rocky Knoll	\$374,227	\$294,414	\$ 79,813	↑ 21.33%
Total	\$374,227	\$294,414	\$ 79,813	

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

Enterprise Fund (Budget to Actual Census)

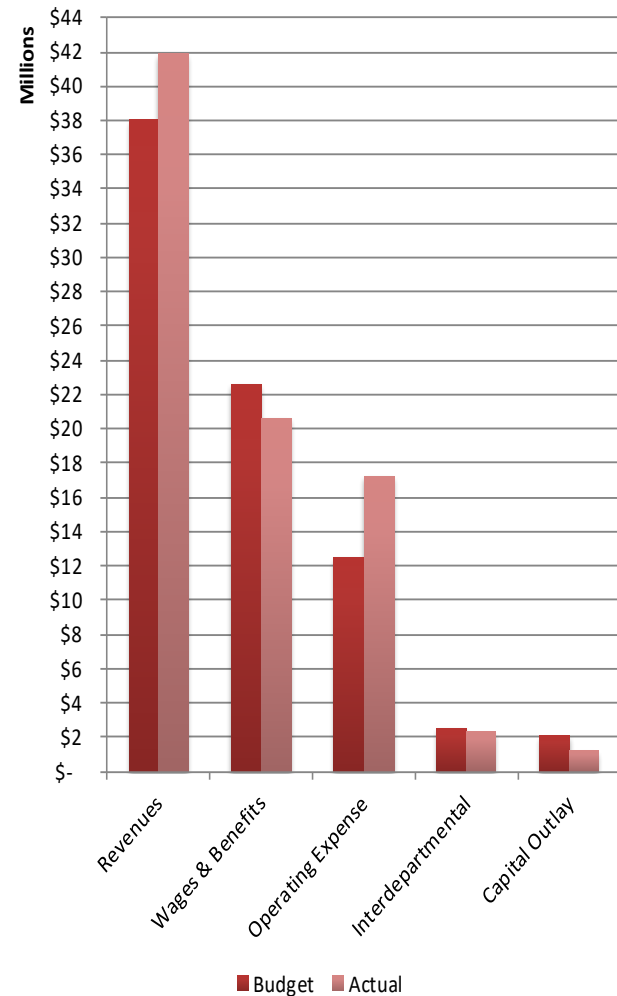
November 30, 2022 (12 Month History)



Internal Services (Budget to Actual)

Year to Date November 30, 2022

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 38,064,028	\$ 41,872,813	\$ 3,808,785	110%
Wages & Benefits	(22,561,207)	(20,675,332)	1,885,875	92%
Operating Expense	(12,528,670)	(17,248,835)	(4,720,165)	138%
Interdepartmental	(2,500,995)	(2,266,162)	234,833	91%
Capital Outlay	(2,125,000)	(1,198,588)	926,412	56%
Total Expenses	(39,715,872)	(41,388,917)	(1,673,045)	104%
Other Financing	421,436	420,267	(1,169)	100%
Change in Fund Balance	\$ (1,230,408)	\$ 904,163	\$ 2,134,571	73%



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

Internal Services (Variance Change)

Year to Date November 30, 2022

	<u>Prior Month</u>	<u>Variance</u> <u>Current Month</u>	<u>Change</u>
Revenues	\$ 2,255,523	\$ 3,808,785	\$ 1,553,262
Wages & Benefits	1,746,070	1,885,875	139,805
Operating Expense	(3,815,353)	(4,720,165)	(904,812)
Interdepartmental	213,383	234,833	21,450
Capital Outlay	936,434	926,412	(10,022)
Total Expenses	(919,466)	(1,673,045)	(753,579)
Other Financing	(2,695)	(1,169)	1,526
Change in Fund Balance	<u>\$ 1,333,362</u>	<u>\$ 2,134,571</u>	<u>\$ 801,209</u>

- Revenues are more than budgeted. Current month change is due to more than highway municipal work and capitalized expenses
- Positive Wage & Benefits variance due to less than budgeted health expenses for Employee Benefits & Insurance
- Operating Expenses variance is more than budgeted. The current month change was mainly due to more than budgeted transportation and roadway for Highway
- Interdepartmental variance due to actual department charges for health versus budgeted

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

Internal Service Fund – Department Analysis

Year to Date November 30, 2022




Overall Budget

Department	Revenue	Variances		Total	% of Outflow
		Expenditures	Other Financing		
Employee Benefits & Insurance	\$ (1,976,432)	\$ 1,983,204	\$ -	\$ 6,772	→ 0.04%
Highway	5,769,150	(3,772,297)	(11,488)	1,985,365	↑ 9.61%
Information Technology	16,071	116,045	10,319	142,435	↑ 6.23%
Insurance	(4)	4	-	-	→ 0.00%
Total	\$ 3,808,785	\$ (1,673,044)	\$ (1,169)	\$ 2,134,572	

Overtime

Department	Budget	Overtime		% Variance
		Actual	\$ Variance	
Employee Benefits & Insurance	\$ -	\$ -	\$ -	→ 0.00%
Highway	342,079	569,099	(227,020)	↓ -66.36%
Information Systems	-	127	(127)	↓ 100.00%
Insurance	-	-	-	→ 0.00%
Total	\$ 342,079	\$ 569,226	\$ (227,147)	↓ -66.40%

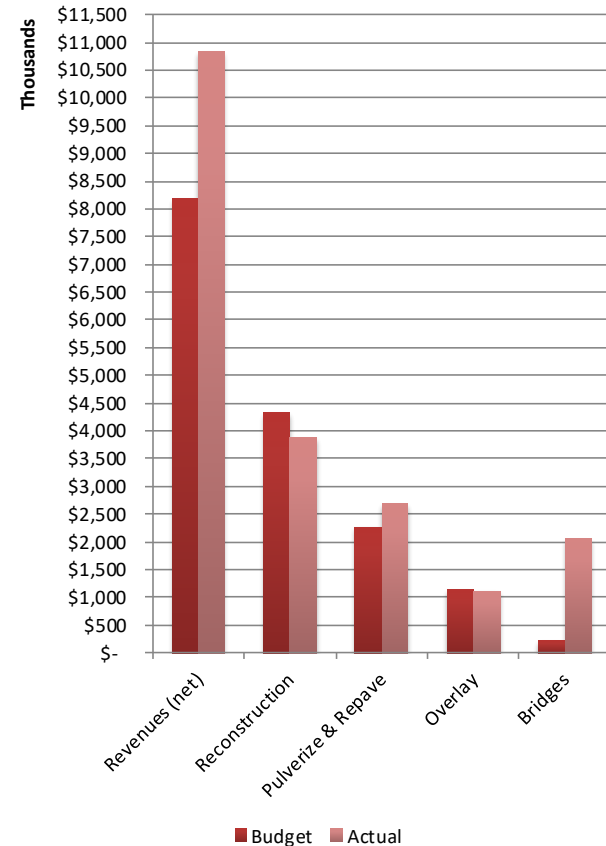
- Employee benefits & insurance – Revenue variance due to lower than anticipated employee enrollment, vacancies, and changes in types of insurance for health, dental, and group life; Expenditure variance due to less than budgeted health, dental, and group life due to lower than anticipated enrollment, vacancies, and changes in coverage types.
 - Health insurance reserve - \$2.44M as of 10/30/2022 compared to \$2.54M as of October month end**
- Highway – Revenue variance due to more than budgeted state grant reimbursement, maintenance work for the State and higher than budgeted municipal work and capitalize expense; Expenditure variance due to increases in OT from snow related activities, repairs on vehicles and machinery, transportation, and roadway but less than budgeted engineering and capital outlay – items will be included in carryovers of about \$1.2M for engineering, machinery & equipment, and trucks due to supply chain issues

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

Transportation Fund (Budget to Actual)

Year to Date November 30, 2022

	Budget	Actual	Variance	% Actual to Budget
County Sales Tax	\$ 9,880,555	\$ 12,524,603	\$ 2,644,048	127%
Sales Tax Distribution	<u>(1,695,286)</u>	<u>(1,695,286)</u>	<u>-</u>	100%
Total Revenues	8,185,269	10,829,317	2,644,048	132%
Reconstruction	(4,329,412)	(3,872,340)	457,072	89%
Pulverize & Repave	(2,245,436)	(2,684,355)	(438,919)	120%
Overlay	(1,145,716)	(1,112,839)	32,877	97%
Bridges	(220,000)	(2,071,646)	(1,851,646)	942%
Sealcoating		(639,353)	(639,353)	N/A
Total Expenses	<u>(7,940,564)</u>	<u>(10,380,533)</u>	<u>(2,439,969)</u>	131%
Other Financing	<u>(4,519,242)</u>	<u>(4,519,242)</u>	<u>-</u>	100%
Change in Fund Balance	<u>\$ (4,274,537)</u>	<u>\$ (4,070,458)</u>	<u>\$ 204,079</u>	95%



Transportation Fund (Variance Change)

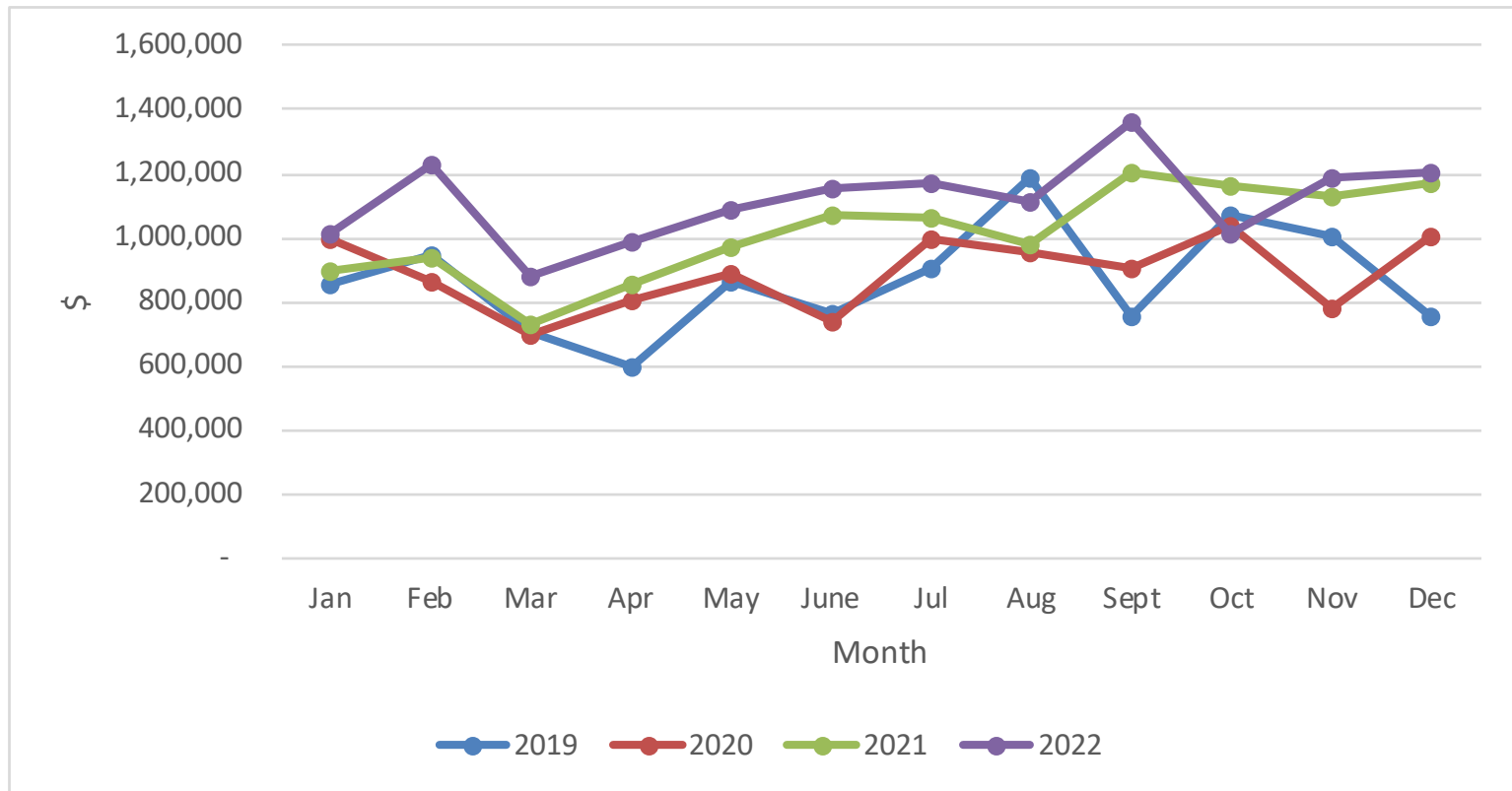
Year to Date November 30, 2022

		Variance	
	<u>Prior Month</u>	<u>Current Month</u>	<u>Change</u>
County Sales Tax	\$ 2,397,622	\$ 2,644,048	\$ 246,426
Sales Tax Distribution	-	\$ -	-
Total Revenues	<u>2,397,622</u>	<u>2,644,048</u>	<u>246,426</u>
Reconstruction	947,604	457,072	(490,532)
Pulverize & Repave	(271,436)	(438,919)	(167,483)
Overlay	(27,228)	32,877	60,105
Bridges	(1,745,490)	(1,851,646)	(106,156)
Sealcoating	-	(639,353)	(639,353)
Total Expenses	<u>(1,096,550)</u>	<u>(2,439,969)</u>	<u>(1,343,419)</u>
Other Financing	<u>-</u>	<u>-</u>	<u>-</u>
Change in Fund Balance	<u>\$ 1,301,072</u>	<u>\$ 204,079</u>	<u>\$ (1,096,993)</u>

- Sales tax revenue is more than budget as of November
- Expenses are more than budgeted through November

Transportation Fund

(Actual County Sales Tax Received by Month)

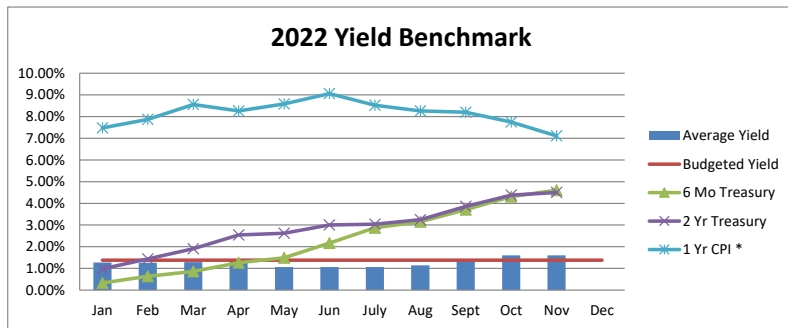
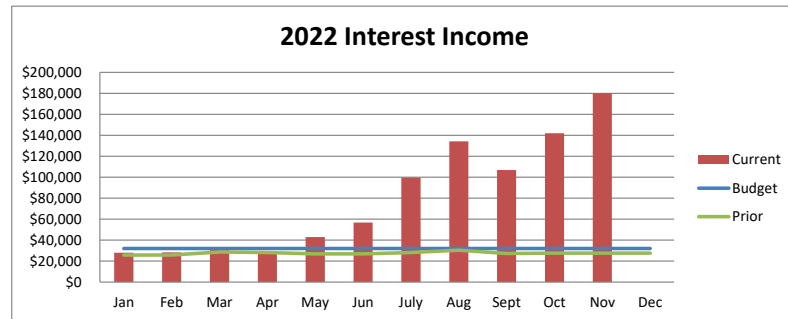


Questions...

Sheboygan County Portfolio Summary as of November 30, 2022

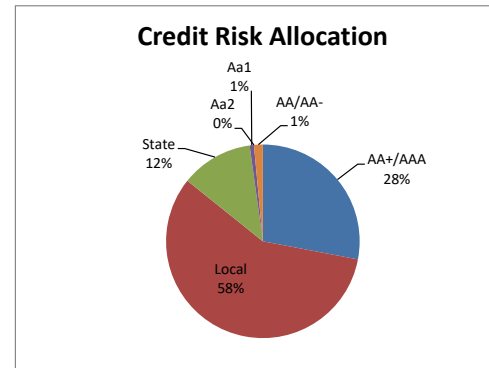
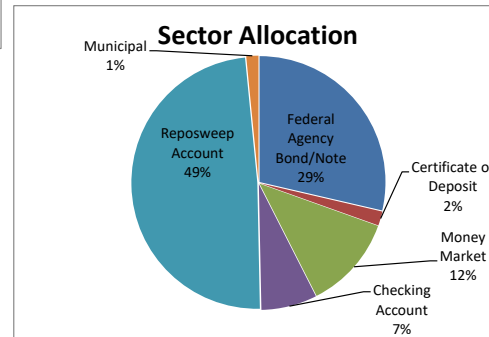
Holdings	Purchase Date	Purchase Cost	Issuer	CUSIP	Ratings	Current Rate	YTC	YTM	YTW	Maturity Date	Market Value	Book MV	Unrealized Gain, Callable	Call Frequency	
	September 24, 2020	1,000,000	Federal Home Loan Bank	3130AKA55	AA+/AAA	0.52%	0.52%	0.52%	0.52%	September 24, 2025	896,120	978,970	-82,850	December 24, 2022 Daily	
	September 29, 2020	750,000	Federal Home Loan Bank	3130AK353	AA+/AAA	0.30%	0.30%	0.30%	0.30%	September 29, 2023	720,698	746,955	-26,258	December 29, 2022 Daily	
	March 10, 2021	750,000	Federal Home Loan Bank	3130ALD24	AA+/AAA	0.50%	0.50%	0.50%	0.50%	March 10, 2025	680,025	736,058	-56,033	December 10, 2022 Quarterly	
	February 24, 2021	750,000	Federal Home Loan Bank	3130ALGX6	AA+/AAA	0.40%	0.40%	1.33%	0.40%	February 24, 2028	653,288	735,045	-81,758	February 24, 2023 Quarterly	
	March 24, 2021	750,000	Federal Home Loan Bank	3130ALJ47	AA+/AAA	0.70%	0.70%	0.70%	0.70%	September 24, 2025	675,593	736,890	-61,298	December 24, 2022 Quarterly	
	March 30, 2021	750,000	Federal Home Loan Bank	3130ALMH4	AA+/AAA	0.50%	0.50%	1.01%	0.50%	March 30, 2026	677,528	742,725	-65,198	December 30, 2022 Quarterly	
	March 30, 2021	500,000	Federal Home Loan Bank	3130ALPW8	AA+/AAA	1.00%	1.00%	1.65%	1.00%	March 30, 2028	437,200	494,185	-56,985	December 30, 2022 Quarterly	
	February 18, 2021	748,695	Federal Home Loan Bank	3130AL351	AA+/AAA	0.63%	0.66%	0.66%	0.66%	February 17, 2026	665,670	734,423	-68,753	February 17, 2023 Quarterly	
	May 26, 2021	750,000	Federal Home Loan Bank	3130AMFN7	AA+/AAA	0.50%	0.50%	1.16%	0.50%	May 26, 2026	679,065	743,115	-64,050	February 26, 2023 Quarterly	
	January 3, 2022	636,002	Federal Home Loan Bank	3130AMU75	AA+/AAA	1.00%	1.32%	1.32%	1.32%	June 26, 2026	573,824	636,002	-62,178	December 26, 2022 Monthly	
	July 29, 2021	750,000	Federal Home Loan Bank	3130ANBC3	AA+/AAA	0.51%	0.51%	0.51%	0.51%	July 29, 2024	698,610	744,788	-46,178	January 29, 2023 Quarterly	
	July 28, 2021	750,000	Federal Home Loan Bank	3130ANCS7	AA+/AAA	0.50%	0.50%	1.58%	0.50%	July 28, 2028	652,358	737,948	-85,590	July 28, 2023 Annually	
	September 20, 2021	500,000	Federal Home Loan Bank	3130ANX47	AA+/AAA	0.50%	0.50%	1.12%	0.50%	September 20, 2027	435,295	492,860	-57,565	September 20, 2027 Non	
	October 14, 2021	500,000	Federal Home Loan Bank	3130APEA9	AA+/AAA	1.20%	1.20%	1.20%	1.20%	October 14, 2026	444,570	496,855	-52,285	January 14, 2023 Quarterly	
	October 26, 2021	500,000	Federal Home Loan Bank	3130APHT5	AA+/AAA	1.20%	1.20%	1.20%	1.50%	October 26, 2026	444,190	497,810	-53,620	December 26, 2022 Monthly	
	March 14, 2022	497,260	Federal Home Loan Bank	3130APX34	AA+/AAA	0.22%	0.95%	0.95%	0.95%	December 16, 2022	499,205	497,260	1,945	February 23, 2023 Quarterly	
	September 30, 2021	500,000	Federal Home Loan Bank	3130AP4Q5	AA+/AAA	0.50%	0.50%	1.09%	0.50%	September 30, 2026	445,970	493,050	-47,080	December 30, 2022 Quarterly	
	February 16, 2022	500,000	Federal Home Loan Bank	3130AQ760	AA+/AAA	0.75%	0.75%	1.55%	0.75%	August 16, 2024	475,475	500,000	-24,525	February 16, 2023 Quarterly	
	April 28, 2022	499,385	Federal Home Loan Bank	3130ARPS4	AA+/AAA	2.50%	3.06%	4.44%	2.63%	April 28, 2027	482,950	499,385	-16,435	April 28, 2023 Annually	
	April 29, 2022	750,000	Federal Home Loan Bank	3130ARR52	AA+/AAA	3.00%	3.00%	4.22%	3.00%	April 29, 2027	718,853	750,000	-31,148	January 29, 2023 Quarterly	
	April 29, 2022	499,069	Federal Home Loan Bank	3130ARSJ1	AA+/AAA	2.00%	2.75%	4.47%	2.50%	April 29, 2027	481,620	499,069	-17,449	January 29, 2023 Quarterly	
	March 17, 2022	500,000	Federal Home Loan Bank	3130AR4N8	AA+/AAA	1.65%	1.65%	2.48%	1.65%	March 17, 2026	472,460	500,000	-27,540	December 17, 2022 Quarterly	
	October 19, 2022	492,710	Federal Home Loan Bank	3130ASD48	AA+/AAA	2.37%	4.75%	4.48%	4.48%	July 5, 2023	493,110	492,710	400	June 5, 2023 Once	
	August 30, 2022	500,000	Federal Home Loan Bank	3130ASYM5	-/AAA	3.40%	3.40%	3.40%	3.40%	August 28, 2023	496,455	500,000	-3,545	February 28, 2023 Quarterly	
	September 16, 2022	500,000	Federal Home Loan Bank	3130ASZ36	AA+/AAA	4.00%	4.00%	4.00%	4.00%	March 16, 2026	491,480	500,000	-8,520	December 16, 2022 Quarterly	
	October 17, 2022	507,250	Federal Home Loan Bank	3130ATHD2	AA+/AAA	6.00%	5.23%	5.47%	4.50%	October 17, 2025	504,240	507,250	-3,010	October 17, 2023 Annually	
	October 27, 2022	500,000	Federal Home Loan Bank	3130ATLM7	AA+/AAA	5.25%	5.25%	5.25%	5.25%	October 27, 2026	498,595	500,000	-1,405	January 27, 2023 Quarterly	
	October 27, 2022	500,000	Federal Home Loan Bank	3130ATNL7	-/-	4.38%	4.38%	4.38%	4.38%	July 27, 2023	499,670	500,000	-330	January 27, 2023 Once	
	September 15, 2022	750,000	Federal Home Loan Bank	3130AT2F3	AA+/AAA	4.25%	4.25%	4.25%	4.25%	September 15, 2027	735,188	750,000	-14,813	December 15, 2022 Quarterly	
	August 20, 2020	750,000	Federal Farm Credit Bank	3133EL4J0	AA+/AAA	0.47%	0.47%	0.47%	0.47%	August 19, 2024	697,493	740,655	-43,163	December 19, 2022 Daily	
	September 29, 2020	750,000	Federal Farm Credit Bank	3133EMBH4	AA+/AAA	0.53%	0.53%	0.53%	0.53%	September 29, 2025	671,985	731,528	-59,543	December 29, 2022 Daily	
	March 1, 2021	500,000	Federal Farm Credit Bank	3133EMSD5	AA+/AAA	0.25%	0.25%	0.25%	0.25%	March 1, 2024	471,715	495,735	-24,020	February 1, 2023 Quarterly	
	May 19, 2021	500,000	Federal Farm Credit Bank	3133EMZW5	AA+/AAA	0.73%	0.73%	0.73%	0.73%	May 19, 2025	456,095	493,625	-37,530	December 19, 2022 Daily	
	September 1, 2022	499,755	Federal Farm Credit Bank	3133ENJ68	-/AAA	3.25%	3.25%	3.30%	3.30%	September 1, 2023	494,130	499,755	-5,625	September 1, 2023 Non	
	October 27, 2022	493,140	Federal Home Loan Bank	3133834G3	AA+/AAA	2.13%	2.15%	4.40%	4.40%	June 9, 2023	493,630	493,140	490	June 9, 2023 Non	
	March 26, 2021	742,463	Federal Home Loan Mtg Co	3134GWXXW1	-/AAA	0.55%	0.78%	0.78%	0.78%	October 15, 2025	674,220	733,043	-58,823	January 15, 2023 Quarterly	
	October 23, 2020	800,000	Federal Home Loan Mtg Co	3134GWZT6	-/AAA	0.32%	0.32%	0.32%	0.32%	April 23, 2024	750,536	791,624	-41,088	January 23, 2023 Quarterly	
	March 21, 2022	505,065	Federal National Mtg Assoc	3135G0T94	AA+/AAA	2.38%	1.14%	1.14%	1.14%	January 19, 2023	498,585	505,065	-6,480	January 19, 2023 Non	
	August 26, 2020	750,000	Federal National Mtg Assoc	3136G4V91	AA+/AAA	0.40%	0.40%	0.40%	0.40%	February 26, 2024	709,200	745,898	-36,698	February 26, 2023 Quarterly	
	August 28, 2020	750,000	Federal National Mtg Assoc	3136G4Z97	AA+/AAA	0.38%	0.38%	0.38%	0.38%	February 28, 2024	708,848	745,403	-36,555	February 26, 2023 Quarterly	
	August 28, 2020	750,000	Federal National Mtg Assoc	3136G4Z88	AA+/AAA	0.33%	0.33%	0.33%	0.33%	August 28, 2023	724,913	746,025	-21,113	February 28, 2023 Quarterly	
	March 9, 2022	495,120	Federal Home Loan Mtg Co	3137EAEQ8	AA+/AAA	0.38%	1.26%	1.26%	1.26%	April 20, 2023	491,835	495,120	-3,285	April 20, 2023 Non	
	March 9, 2021	499,530	Federal Home Loan Mtg Co	3137EAF42	AA+/AAA	0.25%	0.28%	0.28%	0.28%	December 4, 2023	477,440	495,270	-17,830	December 4, 2022 Quarterly	
	October 29, 2020	500,000	Federal Ag Mtg Corp	314228Y38	-/-	0.43%	0.43%	0.43%	0.43%	October 29, 2025	449,865	486,600	-36,735	October 29, 2025 Non	
	July 5, 2013	706,177	Government National Mtg Assoc	38378TKF6	AA+/AAA	1.19%	1.41%	1.41%	1.41%	May 20, 2043	673,107	726,391	-53,284	May 20, 2043 Monthly	
	June 10, 2013	195,000	Shorewood Hills, WI	825224EK0	AA+/AAA	2.50%	2.50%	2.50%	2.50%	May 1, 2023	193,284	199,029	-5,745	May 1, 2023 Non	
	June 10, 2013	185,000	Shorewood Hills, WI	825224EL8	AA+/AAA	2.75%	2.75%	2.75%	2.75%	May 1, 2024	180,210	188,678	-8,467	May 1, 2023 Daily	
	October 6, 2020	252,547	Madison, WI	55844PVG0	AAA/-	2.00%	2.00%	2.00%	0.43%	March 1, 2024	233,050	245,849	-12,799	December 1, 2022 Daily	
	March 23, 2021	700,000	Rock County, WI	772028RM0	-/AA1	0.40%	0.40%	0.40%	0.40%	September 1, 2024	651,539	689,157	-37,618	September 1, 2024 Non	
	March 13, 2013	90,000	Auburndale SD, WI	05068PCN0	AA/-	3.10%	3.10%	3.10%	3.10%	March 1, 2026	87,368	90,175	-2,806	December 1, 2022 Daily	
	March 13, 2013	75,000	Auburndale SD, WI	05068PCK6	AA/-	2.70%	2.70%	2.70%	2.70%	March 1, 2023	74,635	75,134	-499	December 1, 2022 Daily	
	July 19, 2019	249,000	American National Bank - Fox Cities CD	02772JBD1	Local	2.00%	2.00%	2.00%	2.00%	July 19, 2023	244,924	254,710	-9,786	July 19, 2023 Non	
	October 30, 2017	249,000	Choice Bank CD	17037VBF8	Local	2.20%	2.20%	2.20%	2.20%	October 30, 2023	243,266	256,273	-13,008	October 30, 2023 Non	
	August 5, 2022	249,000	Cumberland CD	23062KEG3	Local	2.60%	2.60%	2.60%	2.60%	March 3, 2023	248,833	249,000	-167	March 3, 2023 Non	
	August 4, 2021	246,518	Jpmorgan Chase CD	48128UZB8	Local	0.65%	0.85%	0.85%	0.85%	August 17, 2026	213,689	242,327	-28,637	August 17, 2026 Non	
	February 25, 2022	247,033	National Bk CD	633368FP5	Local	1.55%	4.82%	1.71%	1.71%	February 25, 2027	217,506	247,033	-29,526	December 25, 2022 Monthly	
	August 3, 2022	249,000	One Cmnty Bnk CD	682325BR5	Local	2.60%	2.60%	2.60%	2.60%	March 3, 2023	248,066	249,000	-934	March 3, 2023 Non	
	January 18, 2019	249,000	Wells Fargo Bank CD	949763WU6	Local	3.20%	3.20%	3.20%	3.20%	January 18, 2024	244,555	261,863	-17,308	January 18, 2024 Non	
Various		942	LGIP - General	LGIPGEN	State	3.72%	3.72%	3.72%	3.72%	N/A		942	4 -	n/a	Liquid
Various		7,431,910	LGIP - County Sales Tax	LGIPST	State	3.72%	3.72%	3.72%	3.72%	N/A		7,431,910	1,170,218 -	n/a	Liquid
Various		3,545,548	LGIP - Building	LGIPBLDG	State	3.72%	3.72%	3.72%	3.72%	N/A		3,545,548	1,380,345 -	n/a	Liquid
Various		44,416,828	Associated Bank - MM	ASBKREPO2	Local	2.80%	2.80%	2.80%	2.80%	N/A		44,416,828	43,280,185 -	n/a	Liquid
Various		10,006	Wisconsin Bank & Trust - MM	CBTMM1	Local	0.18%	0.18%	0.18%	0.18%	N/A		10,006	10,001 -	n/a	Liquid
Various		10,030	Cleveland State Bank	CLESTBK	Local	0.40%	0.40%	0.40%	0.40%	N/A		10,030	10,026 -	n/a	Liquid
Various		6,513,479	Associated Bank - Checking	ASBKCHK1	Local	2.48%	2.48%	2.48%	2.48%	N/A		6,513,479	2,638,028 -	n/a	Liquid
TOTALS		93,036,460									91,082,565	79,405,261	-1,762,629		

Sheboygan County Portfolio Summary as of November 30, 2022



2022 Interest	
Annual Budget	\$384,475
Budget to Date	\$352,436
Actual to Date	\$878,265
Variance	\$525,829
Budgeted Yield	1.38%
Avg Weighted Yield	1.60%

Issuer	% of Portfolio
Associated Bank	55.92%
FHLB	18.80%
LGIP	12.05%
FFCB	3.06%
FNMA	2.90%
FHLMC	2.63%
GNMA	0.74%
Rock County, WI	0.72%
FAMC	0.49%
Shorewood Hills, WI	0.41%
Cumberland CD	0.27%
One Cmnty Bnk CD	0.27%
American National Bank - Fox C	0.27%
Wells Fargo Bank CD	0.27%
Choice Bank CD	0.27%
Madison, WI	0.26%
National Bk CD	0.24%
Jpmorgan Chase CD	0.23%
Auburndale SD, WI	0.18%
Cleveland State Bank	0.01%
Wisconsin Bank & Trust - MM	0.01%



Sheboygan County Portfolio Summary as of November 30, 2022

Call Month	Market Value
Current	61,928,742
Dec-22	11,303,231
Jan-23	5,265,259
Feb-23	4,946,448
Mar-23	496,899
Apr-23	974,785
May-23	373,494
Jun-23	986,740
Jul-23	897,281
Sep-23	494,130
Oct-23	747,506
Jan-24	244,555
Sep-24	651,539
Oct-25	449,865
Aug-26	213,689
Sep-27	435,295
May-43	673,107

Maturity Month	Market Value
Current	61,928,742
Dec-22	499,205
Jan-23	498,585
Mar-23	571,534
Apr-23	491,835
May-23	193,284
Jun-23	493,630
Jul-23	1,237,704
Aug-23	1,221,368
Sep-23	1,214,828
Oct-23	243,266
Dec-23	477,440
Jan-24	244,555
Feb-24	1,418,048
Mar-24	704,765
Apr-24	750,536
May-24	180,210
Jul-24	698,610
Aug-24	1,172,968
Sep-24	651,539
Mar-25	680,025
May-25	456,095
Sep-25	2,243,698
Oct-25	1,628,325
Feb-26	665,670
Mar-26	1,728,836
May-26	679,065
Jun-26	573,824
Aug-26	213,689
Sep-26	445,970
Oct-26	1,387,355
Feb-27	217,506
Apr-27	1,683,423
Sep-27	1,170,483
Feb-28	653,288
Mar-28	437,200
Jul-28	652,358
May-43	673,107

