

NOTICE OF MEETING

SHEBOYGAN COUNTY FINANCE COMMITTEE

October 11, 2023 - 3:30 PM

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

Finance Department is inviting you to a scheduled Zoom meeting.

Topic: Finance Department's Zoom Meeting
Time: Oct 11, 2023 03:30 PM Central Time (US and Canada)

Join Zoom Meeting

<https://us06web.zoom.us/j/81121843767?pwd=6mbb8IGFem6XSIIlMoFbFiGRsL7eb2X.1>

Meeting ID: 811 2184 3767

Passcode: 205608

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 – September 27, 3:30 PM

Correspondence – None at the time of posting

County Administrator Report

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 specific to an item on the agenda.

Finance Director Report

Finance Director 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 an item on the agenda.

County Clerk

Consideration of Sheboygan County Resolution No.-- (2023/24) – Increasing Marriage License Fees

Building Services

Consideration of Budget Adjustments for 2023

Treasurer

Consideration of Minimum Bid on Tax Foreclosed Properties

Finance Director

Consideration of Change of Table Organization

Consideration of Vacant Position Request

Financial Statements – August

Investment Statements – August

Approval of Vouchers

Approval of Attendance at Other Meetings or Functions

Adjournment

Special Meeting – October 24, 2023 5:30 PM, County Courthouse 5th Floor

Next Scheduled Meeting – October 25, 2023, 3:30 PM, Administration Building

Prepared by:

Stacie Kuck

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

September 27, 2023

Called to Order: 3:30 P.M.

Adjourned: 4:43 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, Alayne Krause, Steve Hatton, Stacie Kuck, Jeremy Fetterer, Stefanie Albrecht, Travis Gross, Jim TeBeest, Kevin Dulmes, Aaron Brault, Gerald Jorgenson, Jon Kuhlow, Chad Broeren, Cory Roeseler, Paul Gruber

Remote: Brenda Hanson, Jacob Verhelst, 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 4:00 P.M. September 22nd, 2023.

Supervisor Goehring moved to approve the minutes of September 20, 2023. Motion seconded by Supervisor Wegner. Motion Carried.

Correspondence – None

County Administrator, Alayne Krause, updated the committee on the status of newly hired Department Heads. She also informed the Committee of a potential sale of land behind Taylor Park and Sunny Ridge Nursing Home.

Finance Director, Steve Hatton, updated the committee on the current status of the 2024 Budget. He summarized that including the items on the agenda for approval during the meeting, the 2024 budget is in balance and compliant with the Levy-Limit.

The Committee reviewed the 2024 Property/Liability Insurance Budget. Supervisor Wegner moved to approve the budget as presented. Supervisor Donovan seconded the motion. Motion Carried.

The Committee reviewed the 2024 Finance budget. Supervisor Abler moved to approve the budget as presented. Supervisor Wegner seconded the motion. Motion Carried.

The Committee reviewed the 2024 Non-Departmental budget. Supervisor Wegner moved to approve the budget as presented. Supervisor Goehring seconded the motion. Motion Carried.

The Committee reviewed the 2024 Additional Levy Requests. Supervisor Wegner moved to approve the requests as presented. Supervisor Donovan seconded the motion. Motion Carried.

The Committee reviewed the 2024 Capital Outlay Budget. Supervisor Goehring moved to approve the capital outlay items as presented. Supervisor Abler seconded the motion. Motion Carried.

The Committee reviewed the 2024 Use of Fund Balance. Supervisor Donovan moved to approve the use of fund balance as presented. Supervisor Wegner seconded the motion. Motion Carried.

The Committee reviewed the 2024 Budget Adjustments. Supervisor Goehring moved to approve the budget adjustments as presented. Supervisor Wegner seconded the motion. Motion Carried.

The Committee reviewed the draft of Notice of Public Hearing for the 2024 Budget and discussed including additional notations. Supervisor Abler moved to approve the notice for publication to include the notations and any budgetary changes approved above. Supervisor Goehring seconded the motion. Motion Carried.

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

No requests to attend additional meetings.

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

The next scheduled meeting will be Wednesday, October 11, 2023 at 3:30 p.m.

Stacie Kuck
Recording Secretary

William Goehring
Secretary

1 SHEBOYGAN COUNTY RESOLUTION NO. _____ (2023/24)

2
3
4 Re: Increasing Marriage License Fees

5
6 WHEREAS, Wis. Stat. § 765.15 provides that the minimum fee for marriage licenses is Forty-nine
7 and 50/100 Dollars (\$49.50) plus such additional amount as each County Board deems is appropriate,
8 and
9

10 WHEREAS, Twenty-five Dollars (\$25.00) from every fee goes to the State of Wisconsin and
11 (\$24.50) becomes a part of the funds of the County, Twenty Dollars (\$20.00) of the amount retained by
12 the County goes to fund mandated family court counseling services, and the balance goes to the County
13 for administration, and
14

15 WHEREAS, the Sheboygan County fee for marriage licenses was last adjusted to its present total
16 fee of Eighty-five Dollars (\$85.00) through the adoption of Resolution No. 19 (2009/10) on September 22,
17 2009, and
18

19 WHEREAS, in comparing this rate to the rates charged in other Wisconsin counties, the
20 Sheboygan County rate is low and no longer covers the cost of administration, and
21

22 WHEREAS, increasing the fee to a total fee of Ninety Dollars (\$90.00) would bring Sheboygan
23 County's fee in line with other counties as well as contribute to the cost of County operations;
24

25 NOW, THEREFORE, BE IT RESOLVED that by the adoption of this Resolution, the fee for
26 marriage licenses shall be increased to Ninety Dollars (\$90.00) effective January 1, 2024.
27
28
29

30 Respectfully submitted this 24th day of October, 2024.

31
32
33 FINANCE COMMITTEE

34
35
36
37 _____
38 Roger Te Stroete, Chairperson

_____ Kathleen Donovan, Vice-Chairperson

39
40 _____
41 William C. Goehring, Secretary

_____ Keith Abler

42
43 _____
44 Thomas Wegner

45 Opposed to Introduction:
46
47

48 _____

2023 Fund Transfer

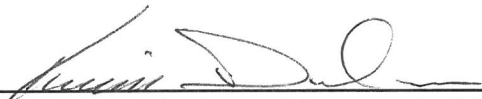
Department: Building Services

Date: October 3, 2023

I. Fund Transfer Request

From:	<u>Account #</u>	<u>Funds Available</u>
Operating Transfer From Courthouse Natural Gas	103.531820	\$42,888
To: Courthouse Structural	103.532145	\$1,831
Natural Gas Balance		\$41,057

This request is to transfer \$1,831 to supplement a budget shortfall for replacing ceilings in 4 offices adjacent to Branch 1 (4th floor north) courtroom.



Kevin Dulmes, Assistant Director - Building Services

Consideration of Minimum Bid on Tax Foreclosed Properties
 Class 3 Sealed Bid Sale
 As of October 6, 2023

A	B	C	D	E
	59101491120 Adrian Miske (deceased) 217 1st St Adell (house)	59281206120 Sandra L Fries Formerly 1018B N 11th St (land only)	59281213370 Mary Genske (deceased) 1428 N 26th St (house)	59281506220 Terrence P Riley Formerly 1004 □ 1006 S 13th St (land only)
Real Estate Taxes (including interest & penalties)	\$ 7,506.61	\$ 4,873.15	\$ 6,678.01	\$ 4,732.01
Acquisition Costs	\$ 444.23	\$ 500.95	\$ 577.15	\$ 648.95
Market Analysis Cost	\$ 125.00	\$ -	\$ 125.00	\$ -
Maintenance & Utility Expenses to Date	\$ -	\$ -	\$ -	\$ -
County Specials (includes interest and penalties)	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 8,075.84	\$ 5,374.10	\$ 7,380.16	\$ 5,380.96
Estimated Real Estate Taxes through December	\$ 1,500.00	\$ 200.00	\$ 1,400.00	\$ 300.00
Estimated Maintenance through December	\$ -	\$ -	\$ 220.00	\$ -
Estimated Utilities through December	\$ -	\$ -	\$ -	\$ -
Estimated Advertising through December	\$ 150.00	\$ 150.00	\$ 150.00	\$ 150.00
Estimated Recording Fee	\$ 30.00	\$ 30.00	\$ 30.00	\$ 30.00
Estimated Labor (Corp. Counsel & Trs/RPL)	\$ 800.00	\$ 400.00	\$ 800.00	\$ 400.00
Subtotal	\$ 2,480.00	\$ 780.00	\$ 2,600.00	\$ 880.00
Municipal Specials (includes interest)	\$ 4,697.53	\$ 22,430.50	\$ 4,172.94	\$ 24,908.48
Pending Municipal Specials	\$ 1,770.00	\$ -	\$ 740.00	\$ -
Subtotal	\$ 6,467.53	\$ 22,430.50	\$ 4,912.94	\$ 24,908.48
Total Costs and Estimated Costs	\$ 17,023.37	\$ 28,584.60	\$ 14,893.10	\$ 31,169.44

	0.35 acre Approx. 124' wide x 126' deep	0.05 acre Approx. 32' wide x 72' deep	0.25 acre Approx. 75' wide x 150' deep	0.14 acre Approx. 60' wide x 100' deep
Parcel Size				
Estimated Fair Market Value	\$ 84,600	\$ 3,700	\$ 76,400	\$ 12,800
Comparable Market Analysis	\$ 45,000	\$ -	\$ 60,000	\$ -
Previous Sealed Bid	\$ -	\$ -	\$ -	\$ -
Previous WI Surplus Minimum Bid	\$ -	\$ -	\$ -	\$ -
Treasurer's Suggested Minimum Bid	\$ 45,000	\$ 28,600	\$ 60,000	\$ 31,500
Minimum Bid Set by the Finance Committee				
Future WI Surplus Minimum Bid	\$ 39,900	\$ 1,000	\$ 59,900	\$ 6,500

Should the County Treasurer have the house detashed?				
County Treasurer's Recommendation	No	NA	No	NA
Finance Committee Decision				

Should the County Treasurer maintain the land?				
County Treasurer's Recommendation	No	No	Yes	No
Finance Committee Decision				

Should the County Treasurer conduct open houses prior to a sale?				
County Treasurer's Recommendation	No	No	No	No
Finance Committee Decision				

Comparable Market Analysis

217 1st Street, Adell, WI, 53001

Prepared for 217 1st Street, Adell WI—10/5/2023



Prepared by Steven T Oppenorth of Century 21 Moves

COMMENTS

We visited this home on Monday, October 2nd. Asphalt siding; yard is very overgrown and has a number of debris piles. Some newer windows. Bathroom is gutted. Roof appears to be leaking in to the southwest bedroom based on water stains on the floor. There is a very large amount of deferred maintenance in every room of the home; drywall falling down from the ceiling. Basement is full of personal property along with the back yard. Side entry to the basement □ it appears to be a wet basement No off street parking or a garage.

We do not have solid comps to back up our recommendation; it's a small village with very little activity when it comes to active and sold comps to use. We searched every municipality in Sheb Cty but could not find comps to support our recommendation

With the location being in a smaller community, we may not have the amount of investors who will want to fix and flip which is also factored in to the equation.

We built the market based on the cost of the lot along with a structure on it minus all the deferred maintenance (updates would included a new roof, siding, plumbing, possible mold remediation, lot clean up)

Comparable Properties



Distance From Subject		14.32	14.59	13.87
List Price		\$49,000	\$50,000	\$54,900
Original List Price		\$62,000	\$50,000	\$54,900
Sold Price		\$30,000	\$50,000	\$62,000
Status		Sold	Sold	Sold
Status Date		07/15/2022	11/10/2022	01/27/2023
Days on Market		35	4	2
Cumulative Days on Market		35	4	2
Adjustment		+/-	+/-	+/-
Single family				
Sheboygan	Sheboygan	Sheboygan	Sheboygan	Sheboygan
3	2	2	2	2
1	1	1	1	1
0	0	0	0	1
1057	1,011	872	720	
1-story	Contemporary	Other	Bungalow	
Asphalt	Wood	Other	Aluminum/Steel	
.357	0.07	0.14	0.09	
Subdivision				
Village	Sheboygan	Sheboygan	Sheboygan	
n/a				
1526.28	1,091.29	773.21	1,093.46	
2022	2021	2021	2021	
1904	1880	1864	1925	
none	0	0	0	
Adjusted Price	\$45,000	\$30,000	\$50,000	\$62,000

Listing Price Recommendation



Low	\$45,000	
High	\$45,000	
Recommended	\$45,000	

Comparable Market Analysis

1428 N 26th Street, Sheboygan, WI, 53081

Prepared for 1428 N 26th Street Sheboygan WI 53081—10/4/2023



Prepared by Steven T Oppenorth of Century 21 Moves

COMMENTS

We visited this home on Monday, October 2nd. There is a very large amount of deferred maintenance in every room of the home; drywall falling down from the ceiling, part of the exterior foundation wall knocked out; large amounts of unusable personal property left at the home. Lack of off-street parking. Located next to a bar and across the street from a commercial property (mixed-use area)

With all that said, there is still a demand for these types of properties for either a fix and flip; or an investment property. Very minimal amount of these homes on the market at this time.

Comparable Properties



Distance From Subject		2.37	1.17	1.77
List Price		\$54,900	\$50,000	\$52,000
Original List Price		\$54,900	\$50,000	\$52,000
Sold Price		\$62,000	\$50,000	\$61,100
Status		Sold	Sold	Sold
Status Date		01/27/2023	11/10/2022	08/24/2023
Days on Market		2	4	5
Cumulative Days on Market		2	4	5
Adjustment		+/-	+/-	+/-
Single family				
Sheboygan	Sheboygan	Sheboygan	Sheboygan	Sheboygan
1	2	2	3	
0	1	0	0	
1176	720	872	1,134	
Old style	Bungalow	Other	Cape Cod	
Slate	Aluminum/Steel	Other	Aluminum/Steel	
Style	1.5 Story	1.5 Story	1.5 Story	
.258	0.09	0.14	0.04	
Subdivision				
City	Sheboygan	Sheboygan	Sheboygan	
n/a				
1363.64	1,093.46	773.21	1,087	
2022	2021	2021	2022	
1930	1925	1864	1920	
none	0	0	1	
Adjusted Price	\$60,000	\$62,000	\$50,000	\$61,100

Listing Price Recommendation



Low	\$55,000	
High	\$60,000	
Recommended	\$60,000	

REQUEST FOR CHANGE IN DEPARTMENTAL TABLE OF ORGANIZATION

Department: Finance	
Request Date: October 11, 2023	Effective Date: October 23, 2023

Consult with the Human Resources Director before submitting to your liaison committee.

REQUESTED CHANGES

List all the positions in your department (or a sub-unit of the department) which are either currently on the table of organization or are being proposed as new positions. For each job title, list *either* the number of full-time and part-time positions, *or* the authorized full-time equivalent, currently on the T/O and the number that will be on the T/O if this request is approved.

JOB TITLE	CURRENT			PROPOSED		
	FT	PT	FTE	FT	PT	FTE
Senior Accountant	2	0	0	1	0	0
Staff Accountant	3	0	0	4	0	0
TOTALS	5	0	0	5	0	0

RATIONALE

Briefly summarize the reasons for the requested changes in the table of organization.

The individual who held the position previously had significant experience that enabled her to function at a high level. As we likely bring someone in from outside the organization they will not have the same level of organizational knowledge and therefore they will not likely be prepared to function in a senior capacity. We feel there may be a broader pool of candidates at the Staff Accountant level. We are taking this opportunity to step the position back slightly so there are opportunities for growth within the department.

NEW POSITIONS CREATED

If any new positions are requested, please describe very briefly (a couple sentences) the essential work to be performed by each new position, and give a proposed pay grade for the position. (Consult with HR Director regarding pay grades.)

n/a

BUDGET

Identify the specific source of funding for any additional positions being requested. Deletion of other positions may be used as a source of funding if the positions being deleted have already been approved as part of your operational budget.

<i>Job Title</i>	<i>Cost- Rest of Year</i>	<i>Cost- Annual</i>	<i>Source of Funds</i>
Staff Accountant	17,865	107,188	Reclass of budgeted Senior Accountant

ADDITIONAL INFORMATION

Is there any other information that the liaison committee or Human Resources Committee ought to have when considering this change? You may attach additional documentation if you wish.

N/A

ACTION TAKEN

Department Head Signature  Date: 10-6-23

Liaison Committee Signature _____ Date: _____

Human Resources Committee Signature _____ Date: _____

Form Distribution: After department head completes form, distribute to liaison committee with copy to Human Resources Director. After liaison committee approval, submit signed original to Human Resources Director.



WISCONSIN

VACANT POSITION REQUEST

(To be completed for all vacant positions)

Date: 10/23/2023

From: Steve Hatton, Finance Director

Position Request:

Position Title: Staff Accountant

DBM: C42

Reason for Vacancy: Resignation

Justification for Filling Position:

The volume and complexity of transactions at the Highway department require a dedicated accounting resource.

Staffing Consideration:

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

Budget:

Is this position within the Department's annual operating budget? Yes No

If not, please state the amount over budget as well as the proposed source of funds: n/a

Cost:

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

Wages	Benefits	Total
70,387	36,801	107,188

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

County Administrator/Department Head Signature Steve Hatton Date: 10-6-23

Human Resources Director Signature Deirdre Johnson Date: 10/06/2023

If position changed:

Liaison Committee Signature _____ Date: _____

Human Resources Committee Signature _____ Date: _____

Form process if no change to the position:

1. County Administrator/Department Head completes VPR Form and refers form to Human Resources Director for approval.
2. HR Department begins recruitment process.

Form process if position changed:

1. County Administrator/Department Head discusses proposed changes with Human Resources Director.
2. County Administrator/Department Head completes VPR Form & TO Change Form and refers forms to Human Resources Director for approval.
3. County Administrator/Department Head presents VPR & TO Change Forms to Liaison Committee for approval.
4. County Administrator/Department Head presents VPR & TO Change Forms to Human Resources Committee for approval
5. HR Department begins recruitment process.

07/2023



WISCONSIN

Financial Overview

August 2023

Finance Committee & County Administrator Report

Budget Variance Summary

Year to Date August 31, 2023

	Fund					
	General	Special Revenue	Enterprise	Internal Service	Total	Transportation
Change in Fund Balance	\$ 936,513	\$ 1,107,541	\$ 271,268	\$ (4,048,947)	\$ (1,733,624)	\$ 3,249,675
Plus: unbudgeted depreciation			502,451	1,547,936	\$ 2,050,387	
Adjusted Change in Fund Balance	<u>\$ 936,513</u>	<u>\$ 1,107,541</u>	<u>\$ 773,719</u>	<u>\$ (2,501,011)</u>	<u>\$ 316,763</u>	<u>\$ 3,249,675</u>
Budgeted Change in Fund Balance to Date	\$ (2,787,362)	\$ 358,510	\$ (155,866)	\$ (4,979,290)	\$ (7,564,008)	\$ 692,392
Variance Actual to Budget	\$ 3,723,875	\$ 749,031	\$ 929,585	\$ 2,478,279	\$ 7,880,771	\$ 2,557,283
Timing	\$ (925,173)	\$ (133,000)	\$ (47,000)	\$ (1,518,034)	\$ (2,623,207)	\$ -

Department Budget Variance Summary

Year to Date August 31, 2023

Department	Total Variance
General Fund	
Airport	\$ 345,110
Bldg Services	\$ 563,061
Clerk of Crts	\$ (163,174)
Corp Counsel	\$ 9,190
County Administrator	\$ 111,465
County Board	\$ 13,326
County Clerk	\$ (6,050)
Court Commissioner	\$ 10,132
DA	\$ 57,788
Finance	\$ 254,567
Human Resources	\$ 181,730
Medical Examiner	\$ 24,541
Nondepart'l	\$ 2,618,350
Planning □ Conservation	\$ (199,693)
Register of Deeds	\$ (31,424)
Sheriff	\$ (179,303)
Tax Foreclosures	\$ 40,185
Treasurer	\$ 58,724
UW Extension	\$ 11,946
UW GB - Sheboygan Campus	\$ (19,202)
Veterans' Comm	\$ 1,152
Veterans' Service	\$ 21,455
Total - General Fund	\$ 3,723,875

Department	Total Variance
Special Revenue	
Community Programs	\$ (652,543)
Economic Support	\$ 260,856
Elder Services	\$ 336,568
HHS Administration	\$ (12,884)
Public Health Service	\$ 87,659
Social Services	\$ 730,818
Total HHS	\$ 750,474
Public Safety - Spec Rev	\$ (1,443)
Total - Special Revenue	749,031

Department	Total Variance
Health Care Centers	
Rocky Knoll	\$ 929,584
Total - HCC	\$ 929,584

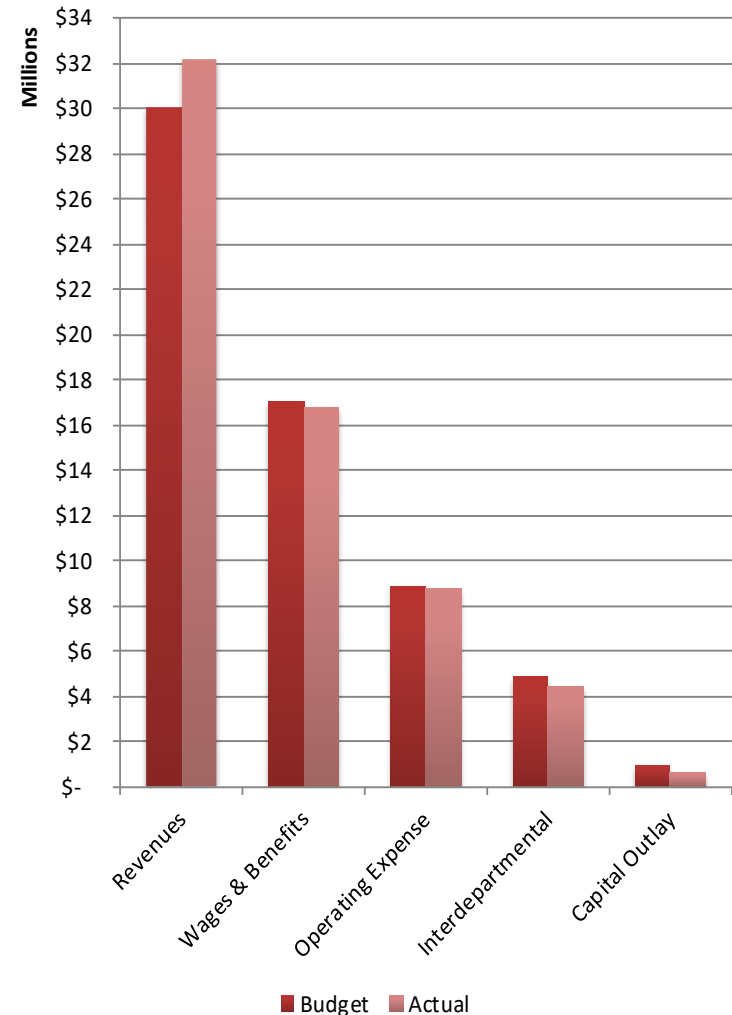
Department	Total Variance
Internal Services	
Employee Benefits	\$ 79,006
Highway	\$ 2,307,991
Info Technology	\$ 91,282
Prop Ins	\$ -
Total - Internal Servs	2,478,279

Department	Total Variance
Transportation	
Transportation	\$ 2,557,283
Total - Transportation	\$ 2,557,283

General Fund (Budget to Actual)

Year to Date August 31, 2023

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 30,052,792	\$32,176,133	\$ 2,123,341	107%
Wages & Benefits	(17,025,720)	(16,788,733)	236,987	99%
Operating Expense	(8,846,737)	(8,739,597)	107,140	99%
Interdepartmental	(4,893,873)	(4,440,985)	452,888	91%
Capital Outlay	(903,954)	(572,101)	331,853	63%
Total Expenses	(31,670,284)	(30,541,416)	1,128,868	96%
Other Financing	(1,169,870)	(698,204)	471,666	60%
Change in Fund Balance	\$ (2,787,362)	\$ 936,513	\$ 3,723,875	34%



General Fund (Variance Change)

Year to Date August 31, 2023

	<u>Prior Month</u>	<u>Variance Current Month</u>	<u>Change</u>
Revenues	\$ 1,636,574	\$ 2,123,341	\$ 486,767
Wages & Benefits	237,524	236,987	(537)
Operating Expense	278,364	107,140	(171,224)
Interdepartmental	412,135	452,888	40,753
Capital Outlay	331,853	331,853	-
Total Expenses	<u>1,259,876</u>	<u>1,128,868</u>	<u>(131,008)</u>
Other Financing	<u>479,591</u>	<u>471,666</u>	<u>(7,925)</u>
Change in Fund Balance	<u>\$ 3,376,041</u>	<u>\$ 3,723,875</u>	<u>\$ 347,834</u>

- Revenue is positive the current month change is due to more than budgeted interest income
- Positive Wages & Benefits variance due to vacancy savings
- Positive Operating expense variance reflects less than budgeted expenses. The current month change is due to more than budgeted professional services, client services, utilities, and advertising
- Capital Outlay positive variance is due to timing of purchases

General Fund – Department Analysis

Year to Date August 31, 2023

Overall Budget

Department	Revenues			Expenditures		Other Financing	Total	% of Outflow	
Airport	\$	(27,254)	\$	372,364	\$	-	\$	345,110	↑ 40.35%
Building Services		(8,683)		623,054		(51,310)		563,061	↑ 18.75%
Clerk of Courts		55,948		(219,122)		-		(163,174)	↓ -8.31%
Corporation Counsel		6,177		3,013		-		9,190	→ 2.38%
County Administrator		(34)		175,927		(64,428)		111,465	↑ 33.74%
County Board		-		52,026		(38,700)		13,326	↑ 6.64%
County Clerk		5,411		(11,461)		-		(6,050)	↓ -2.64%
Court Commissioner		4,998		5,134		-		10,132	↑ 4.20%
District Attorney		(14,914)		72,702		-		57,788	↑ 8.13%
Finance		32,480		222,086		1		254,567	↑ 17.96%
Human Resources		106		208,988		(27,364)		181,730	↑ 32.81%
Medical Examiner		11,515		13,026		-		24,541	↑ 12.16%
Non-Departmental		2,104,323		(237,905)		751,932		2,618,350	↑ 130.62%
Planning & Conservation		(47,518)		(164,116)		11,941		(199,693)	↓ -12.06%
Register of Deeds		(64,700)		30,835		2,441		(31,424)	↓ -6.14%
Sheriff		(5,961)		(111,375)		(61,967)		(179,303)	↓ -1.10%
Tax Foreclosures		30,575		9,610		-		40,185	N/A
Treasurer		23,814		85,789		(50,879)		58,724	↑ 10.65%
UW GB - Sheboygan Campus		-		(19,202)		-		(19,202)	↓ -23.36%
UW Extension		(5,602)		17,548		-		11,946	↑ 4.11%
Veterans Commission		-		1,152		-		1,152	↑ 7.95%
Veteran's Services		22,660		(1,205)		-		21,455	↑ 9.66%
Total General Fund	\$	2,123,341	\$	1,128,868	\$	471,667	\$	3,723,876	11.76%

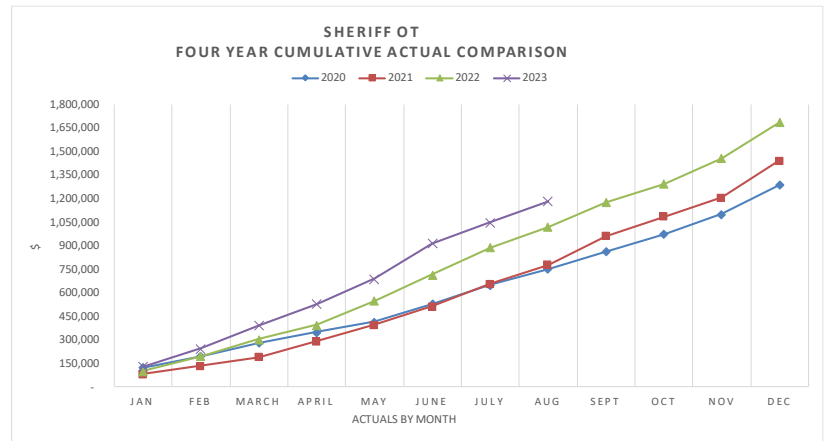
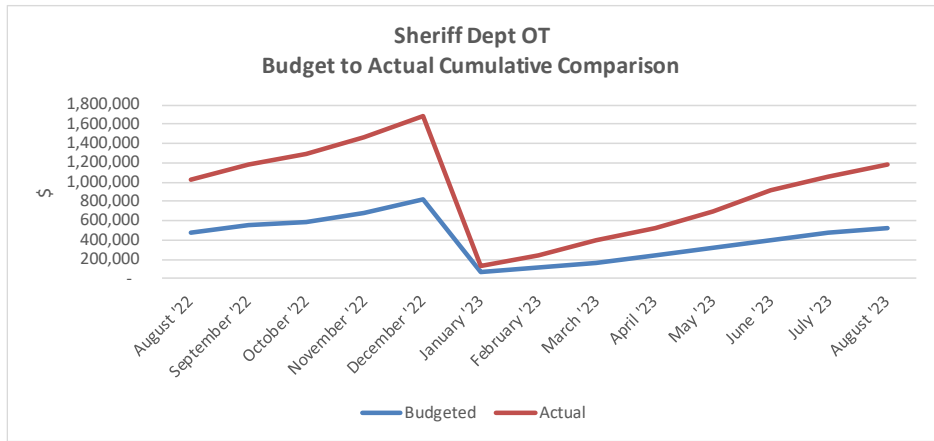
Overtime

Department	Budget		Actual		\$ Variance	% of Variance
Airport	\$	4,000	\$	5,351	\$ (1,351)	↓ -33.78%
Building Services		12,530		12,205	325	↑ 2.59%
Clerk of Courts		1,333		2,985	(1,652)	↓ -123.93%
Corporation Counsel		-		-	-	→ 0.00%
County Administrator		-		-	-	→ 0.00%
County Board		-		-	-	→ 0.00%
County Clerk		200		158	42	↑ 21.00%
Court Commissioner		-		-	-	→ 0.00%
District Attorney		-		-	-	→ 0.00%
Finance		3,334		478	2,856	↑ 85.66%
Human Resources		-		-	-	→ 0.00%
Medical Examiner		-		-	-	→ 0.00%
Non-Departmental		-		-	-	→ 0.00%
Planning & Conservation		-		212	(212)	↓ -100.00%
Register of Deeds		-		-	-	→ 0.00%
Sheriff		521,073		1,185,851	(664,778)	↓ -127.58%
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	\$	542,470	\$	1,207,240	\$ (664,770)	↓ -122.55%

- Airport – Expenditure variance due to less than budgeted plumbing, travel, and meals and carryover budget adjustments for items not yet purchased
- Building Services – Expenditure variance due to less than budgeted utilities, structural projects, capital outlay and unspent contingency
- County Administrator – Expenditure variance due to vacancy savings; Other financing sources variance is due to budgeted ARPA transfer for the Grant Coordinator position that is vacant
- Finance – Expenditure variance due to vacancy savings
- Human Resources – Expenditure variance due to vacancy savings and less than budgeted contracted expenses
- Medical Examiner – Revenue variance due to receiving a portion of the overdose fatality grant; Expenditure variance due to less than anticipated autopsies and mileage
- Non Departmental – Revenue variance due to more than budgeted interest income
- Planning & Conservation – Revenue variance due to less than budgeted federal and state grants
- UW GB – Sheboygan Campus – Expenditure variance due to boiler repairs, an ac unit, HVAC filters, and a fan motor
- Veterans Services – Revenue variance due to the receipt of unbudgeted ARPA grant funds for Veterans

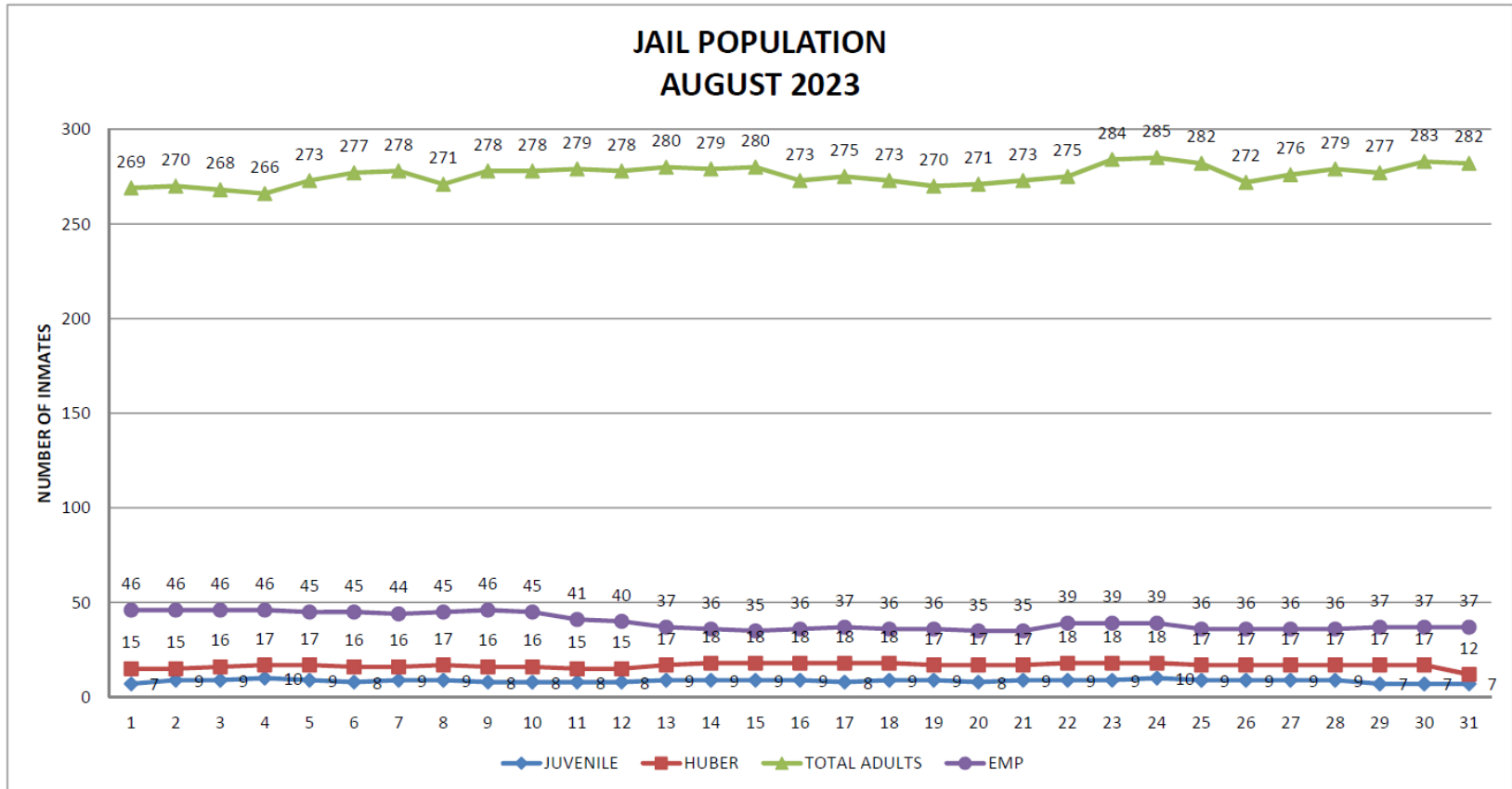
General Fund – Sheriff’s Department OT

As of August 31, 2023



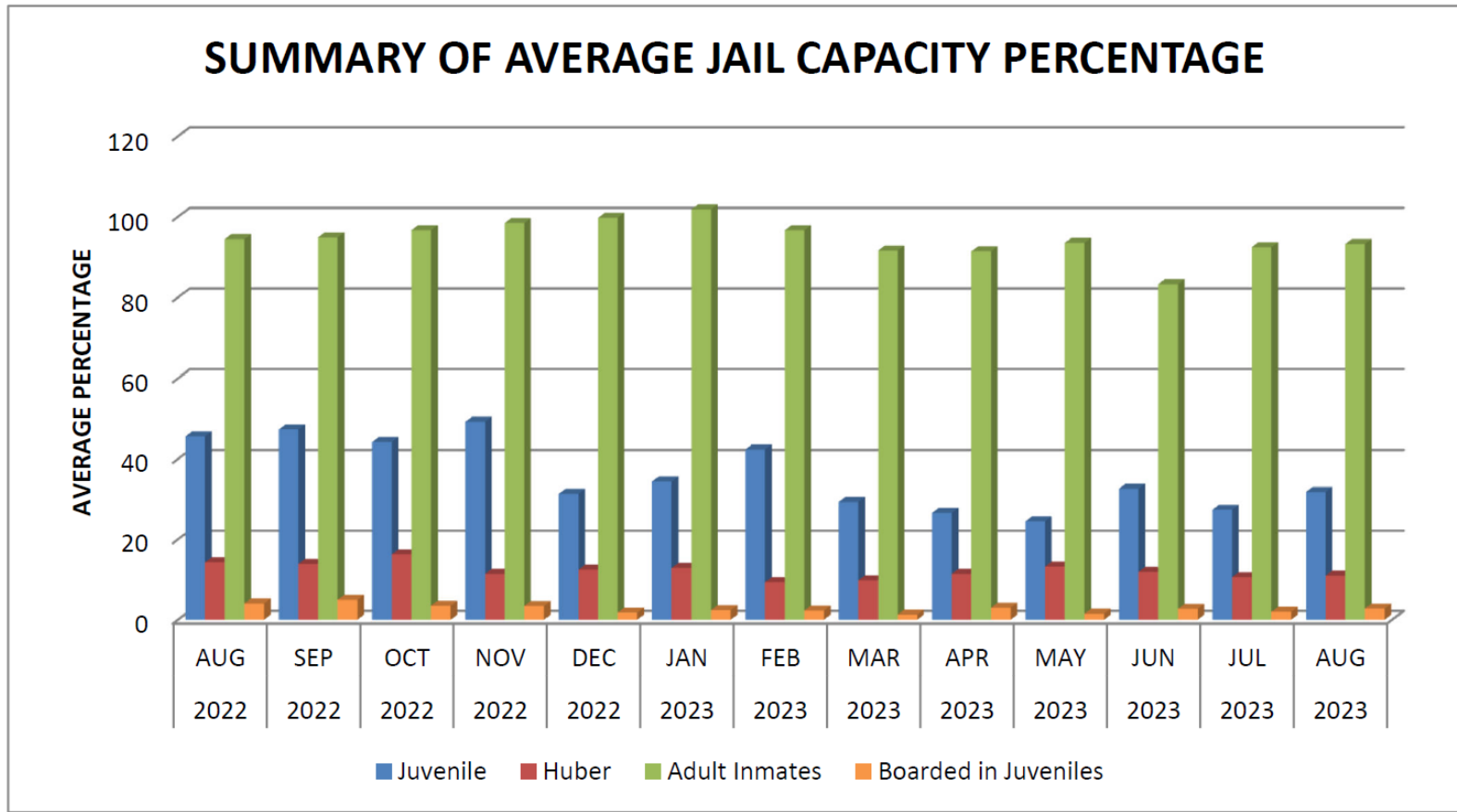
General Fund – Sheriff’s Department

As of August 31, 2023



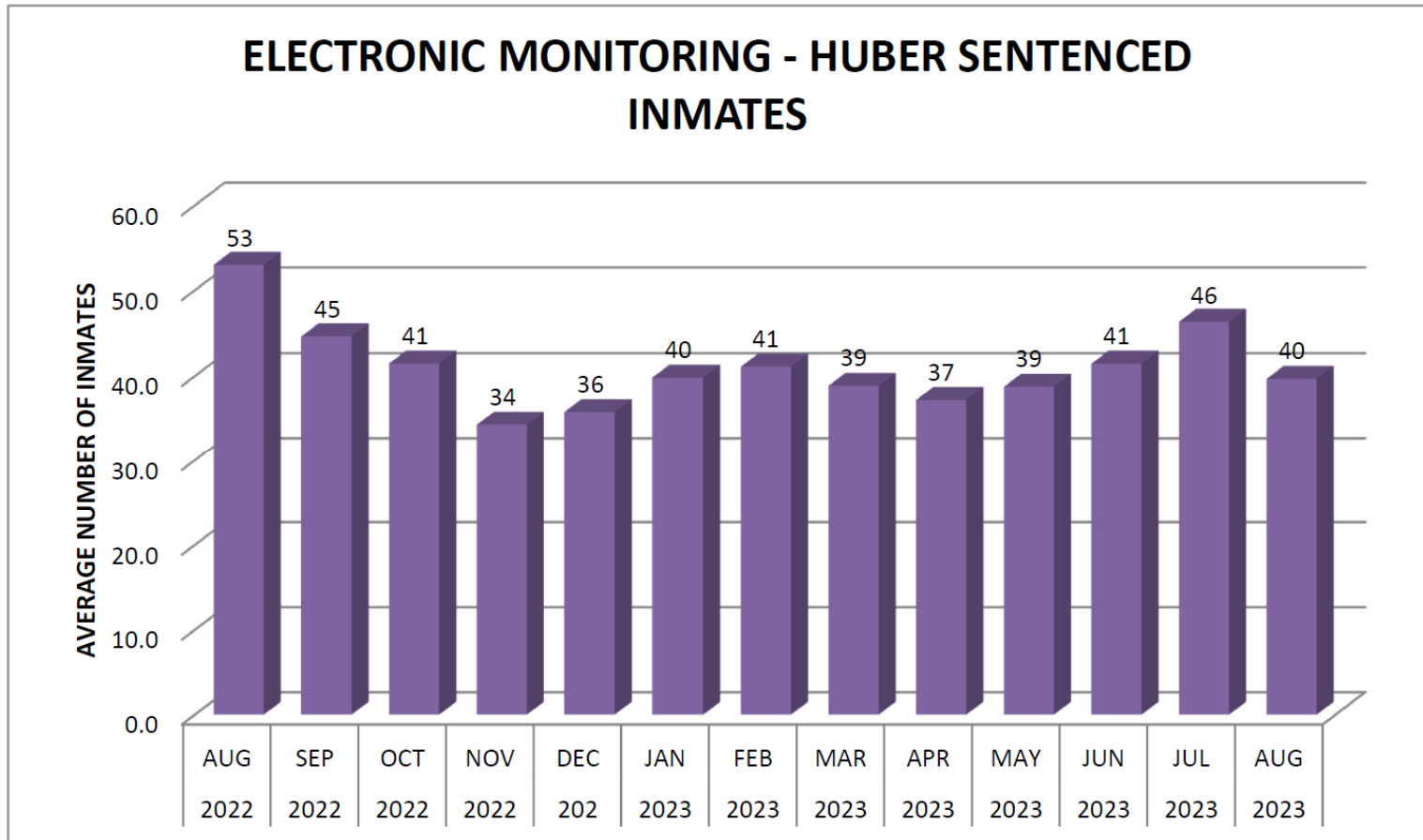
General Fund – Sheriff’s Department

As of August 31, 2023 (12 Month History)



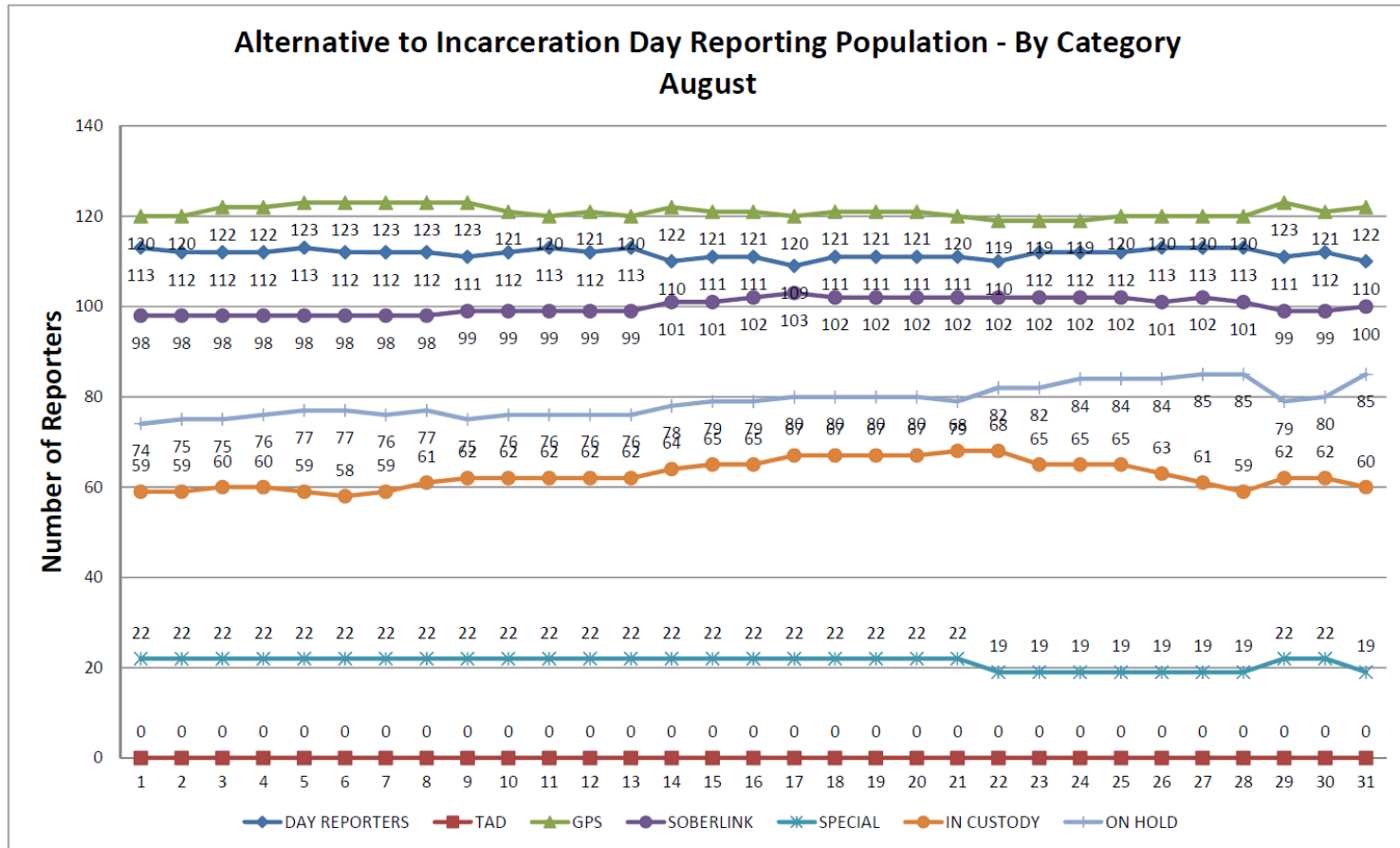
General Fund – Sheriff’s Department

As of August 31, 2023 (12 Month History)



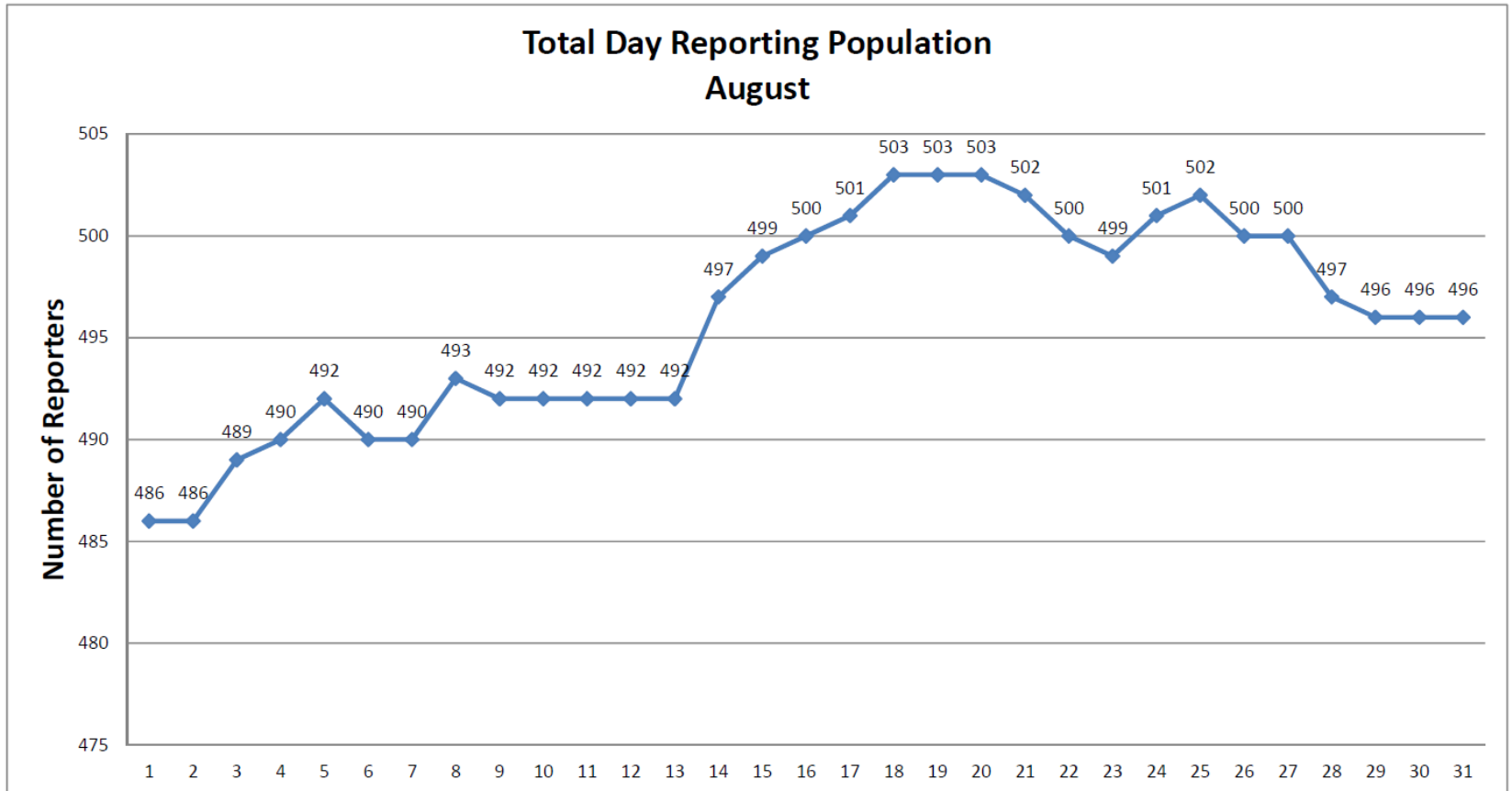
General Fund – Sheriff’s Department

As of August 31, 2023



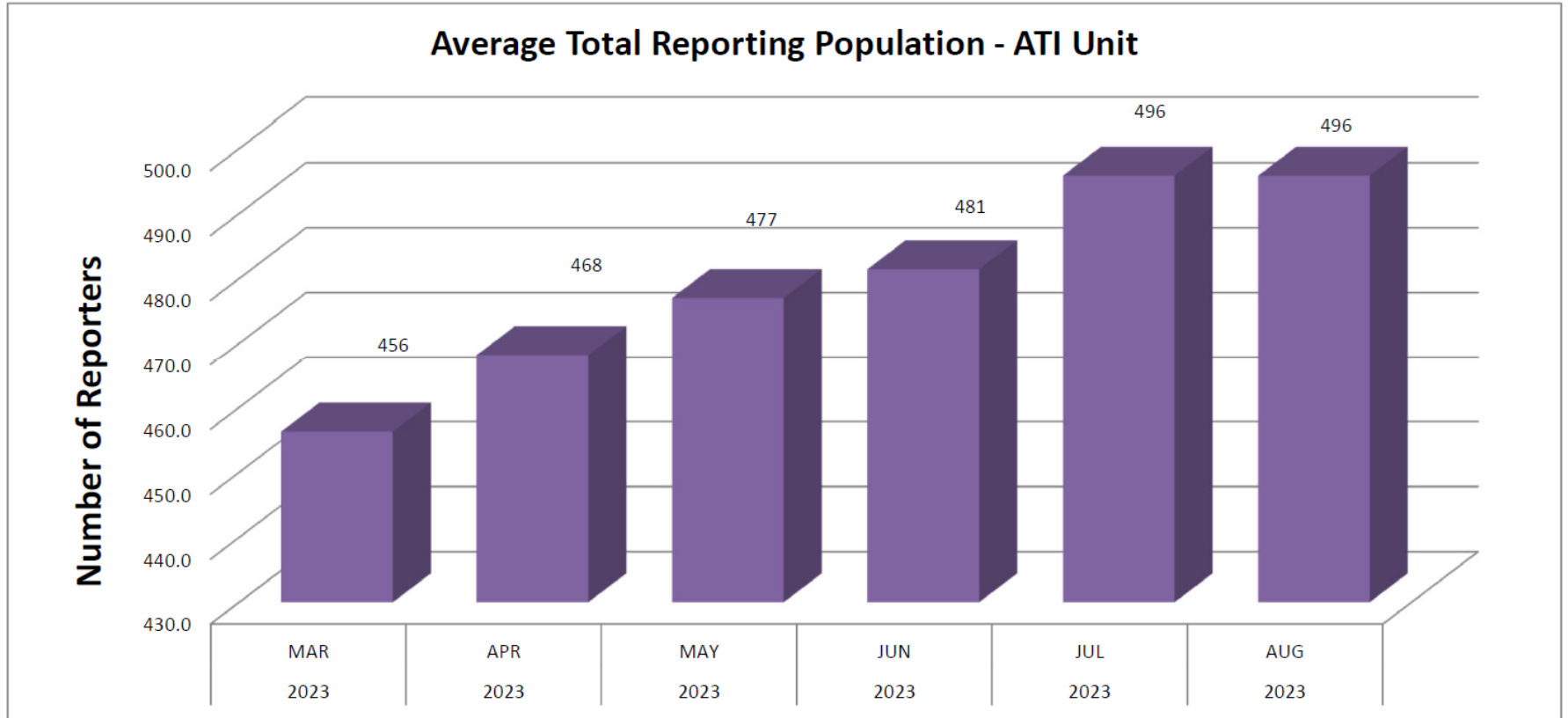
General Fund – Sheriff’s Department

As of August 31, 2023



General Fund – Sheriff’s Department

As of August 31, 2023

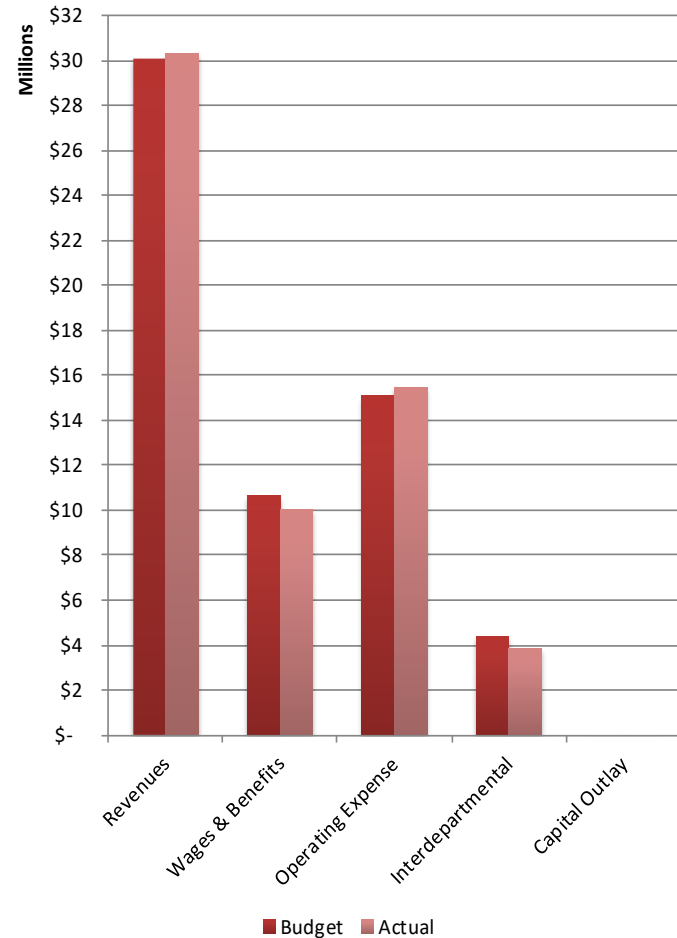


Special Revenue Fund

(Budget to Actual)

Year to Date August 31, 2023

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 30,110,259	\$ 30,358,461	\$ 248,202	101%
Wages & Benefits	(10,645,030)	(10,006,287)	638,743	94%
Operating Expense	(15,122,271)	(15,490,728)	(368,457)	102%
Interdepartmental	(4,347,262)	(3,855,645)	491,617	89%
Capital Outlay	-	-	-	N/A
Total Expenses	(30,114,563)	(29,352,660)	761,903	97%
Other Financing	362,814	101,738	(261,076)	28%
Change in Fund Balance	\$ 358,510	\$ 1,107,539	\$ 749,029	309%



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

Special Revenue Fund (Variance Change)

Year to Date August 31, 2023

	<u>Prior Month</u>	<u>Variance</u> <u>Current Month</u>	<u>Change</u>
Revenues	\$ (7,326)	\$ 248,202	\$ 255,528
Wages & Benefits	561,345	638,743	77,398
Operating Expense	(61,550)	(368,457)	(306,907)
Interdepartmental	449,552	491,617	42,065
Capital Outlay	-	-	-
Total Expenses	<u>949,347</u>	<u>761,903</u>	<u>(187,444)</u>
Other Financing	<u>(244,000)</u>	<u>(261,076)</u>	<u>(17,076)</u>
Change in Fund Balance	<u>\$ 698,021</u>	<u>\$ 749,029</u>	<u>\$ 51,008</u>

- Revenues are more than budgeted. Current month state grants are more than budgeted; fluctuations correspond with client program eligibility and enrollment fluctuates
- Positive Wage & Benefits variance due unfilled positions have resulted in wages below budget
- Operating Expense current month change is due to more than budgeted professional services, client services, and seminars & training
- 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 August 31, 2023

Overall Budget

Department	Revenue	Variances		Total	% of Outflow
		Expenditures	Other Financing		
Community Programs	\$ 8,168	\$ (542,798)	\$ (117,913)	\$ (652,543)	↓ -4.80%
Economic Support	144,628	116,228	-	260,856	↑ 9.82%
Elder Services	84,610	251,958	-	336,568	↑ 13.43%
HHS Administration	322	(13,206)	-	(12,884)	↓ -502.10%
Public Health Service	(170,880)	401,702	(143,163)	87,659	↑ 3.21%
Social Services	172,605	558,213	-	730,818	↑ 8.48%
Total HHS	\$ 239,453	\$ 772,097	\$ (261,076)	\$ 750,474	→ 2.49%
Public Safety Sp Rev	8,749	(10,192)	-	(1,443)	→ 0.00%

Overtime

Department	Budget	Overtime		% Variance
		Actual	\$ Variance	
Community Programs	\$ 12,766	\$ 26,735	\$ (13,969)	↓ -109.42%
Economic Support	934	9,617	(8,683)	↓ -929.66%
Elder Services	14,036	13,744	292	→ 2.08%
HHS Administration	1,000	1,508	(508)	↓ -50.80%
Public Health Service	-	1,318	(1,318)	↓ -100.00%
Social Services	20,934	12,002	8,932	↑ 42.67%
Total	\$ 49,670	\$ 64,924	\$ (15,254)	↓ -30.71%
Public Safety Sp Rev	-	-	-	→ 0.00%

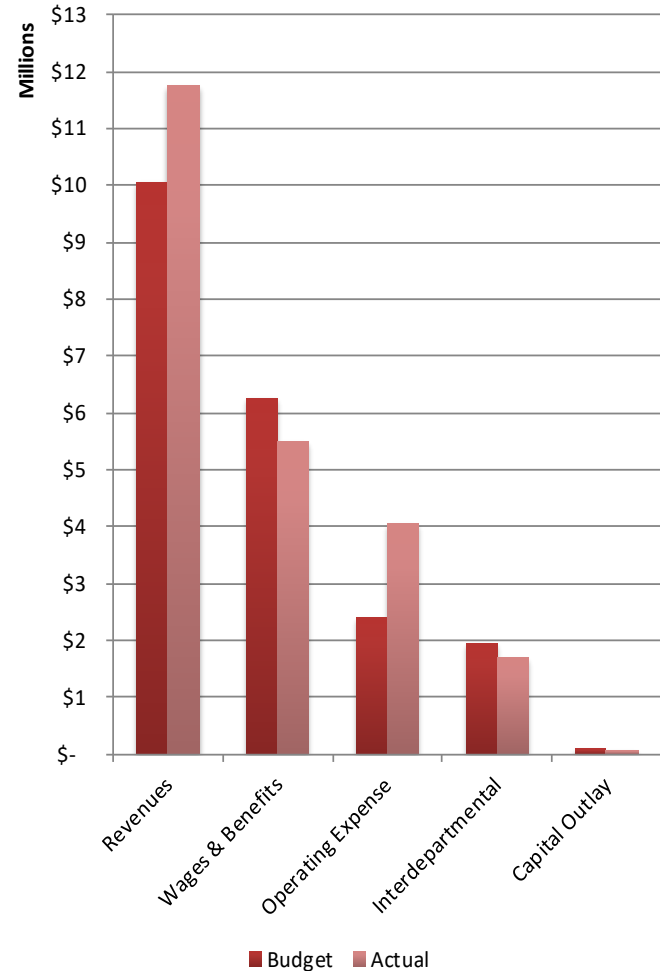
- Community Programs – Expenditure variance due to less than budgeted wages and benefits but more than budgeted client services
- Economic Support – Revenue variance is due to more than budgeted state grants
- Elder Services – Expense variance due to less than budgeted wages and benefits and client services
- Public Health – Revenue variance due to less than budgeted state revenue; Expense variance due to less than budgeted wages, benefits, purchased services, travel and meals, and noncapital equipment
- Social Services – Revenue variance due to grants being claimed as supported by allowable expenses; 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 August 31, 2023

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$10,047,422	\$11,739,662	\$ 1,692,240	117%
Wages & Benefits	(6,273,126)	(5,492,910)	780,216	88%
Operating Expense	(2,380,891)	(4,063,506)	(1,682,615)	171%
Interdepartmental	(1,947,657)	(1,686,760)	260,897	87%
Capital Outlay	(96,335)	(75,251)	21,084	78%
Total Expenses	(10,698,009)	(11,318,427)	(620,418)	106%
Other Financing	494,721	352,483	(142,238)	71%
Change in Fund Balance	\$ (155,866)	\$ 773,718	\$ 929,584	496%



Enterprise Fund includes Rocky Knoll

Enterprise Fund (Variance Change)

Year to Date August 31, 2023

	<u>Prior Month</u>	<u>Variance</u> <u>Current Month</u>	<u>Change</u>
Revenues	\$ 1,198,679	\$ 1,692,240	\$ 493,561
Wages & Benefits	701,534	780,216	78,682
Operating Expense	(1,493,843)	(1,682,615)	(188,772)
Interdepartmental	232,075	260,897	28,822
Capital Outlay	<u>21,084</u>	<u>21,084</u>	<u>-</u>
Total Expenses	(539,150)	(620,418)	(81,268)
Other Financing	<u>494,721</u>	<u>(142,238)</u>	<u>(636,959)</u>
Change in Fund Balance	<u>\$ 1,154,250</u>	<u>\$ 929,584</u>	<u>\$ (224,666)</u>

- Revenue variance is due to less than budgeted intergovernmental revenue but more than budgeted health care services. Budgeted census for August was 116.00, average census for August was 115.39
- Positive Wages & Benefits expense due to staff vacancies
- Operating Expense variance is due to higher usage of agency staffing due to staffing vacancies
- Positive Interdepartmental expenses variance are a result of vacancies in the nursing department

Enterprise Fund – Department Analysis

Year to Date August 31, 2023

Overall Budget




Variances

Department	Revenue	Expenditures	Other Financing	Total	% of Outflow
Rocky Knoll	\$ 1,692,240	\$ (620,418)	\$ (142,238)	\$ 929,584	↑ 8.69%
Total	\$ 1,692,240	\$ (620,418)	\$ (142,238)	\$ 929,584	

Overtime

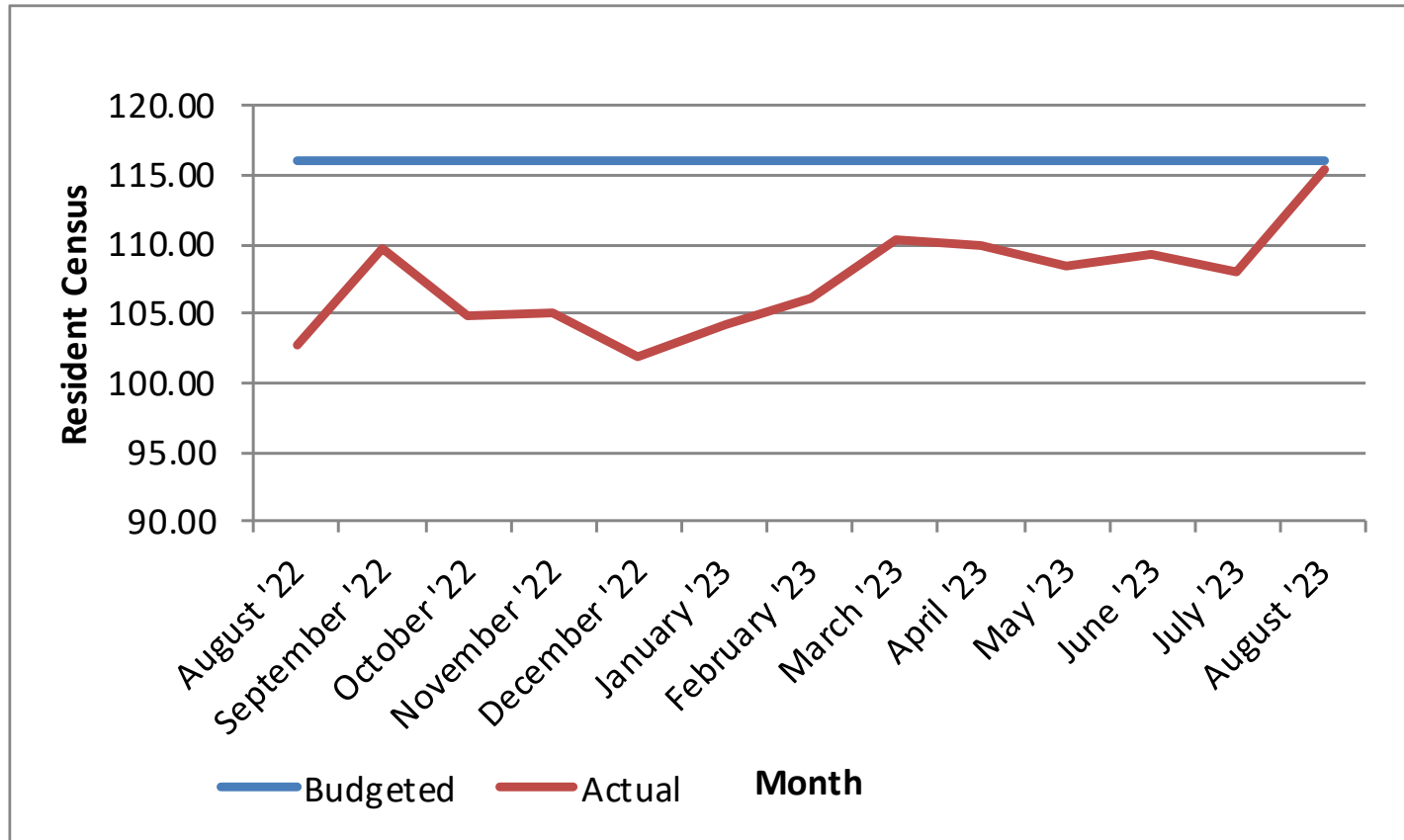
Overtime

Department	Budget	Actual	\$ Variance	% Variance
Rocky Knoll	\$279,399	\$194,214	\$ 85,185	↑ 30.49%
Total	\$279,399	\$194,214	\$ 85,185	

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

Enterprise Fund (Budget to Actual Census)

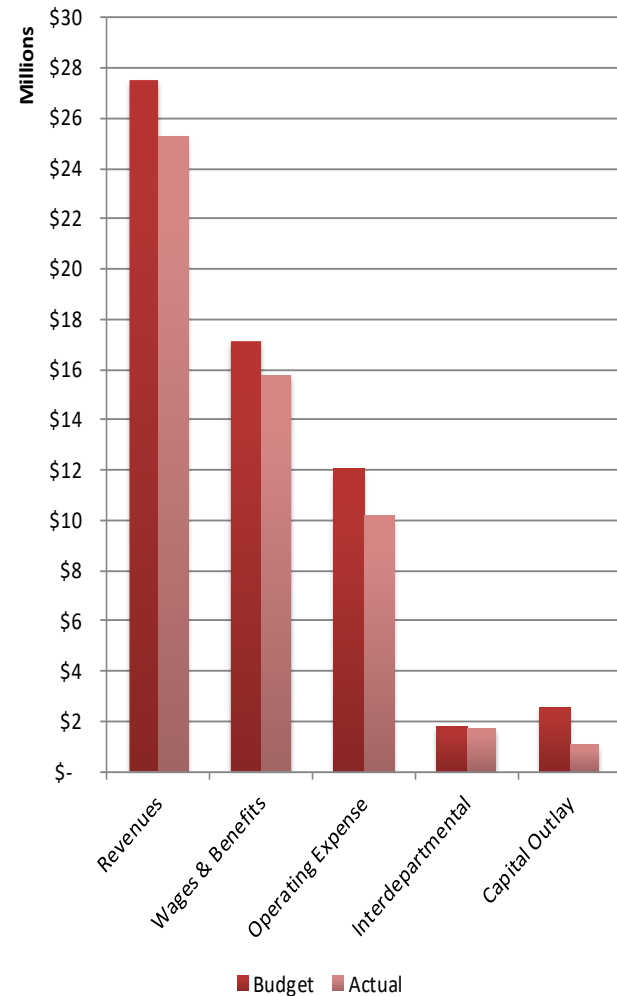
August 31, 2023 (12 Month History)



Internal Services (Budget to Actual)

Year to Date August 31, 2023

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$27,509,747	\$25,295,914	\$ (2,213,833)	92%
Wages & Benefits	(17,099,033)	(15,801,851)	1,297,182	92%
Operating Expense	(12,059,794)	(10,147,957)	1,911,837	84%
Interdepartmental	(1,774,948)	(1,741,336)	33,612	98%
Capital Outlay	<u>(2,512,853)</u>	<u>(1,076,409)</u>	<u>1,436,444</u>	<u>43%</u>
Total Expenses	(33,446,628)	(28,767,553)	4,679,075	86%
Other Financing	<u>957,591</u>	<u>970,629</u>	<u>13,038</u>	<u>101%</u>
Change in Fund Balance	<u>\$ (4,979,290)</u>	<u>\$ (2,501,010)</u>	<u>\$ 2,478,280</u>	<u>50%</u>



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

Internal Services (Variance Change)

Year to Date August 31, 2023

	<u>Prior Month</u>	<u>Variance Current Month</u>	<u>Change</u>
Revenues	\$ (3,089,568)	\$ (2,213,833)	\$ 875,735
Wages & Benefits	1,244,642	1,297,182	52,540
Operating Expense	1,910,410	1,911,837	1,427
Interdepartmental	41,284	33,612	(7,672)
Capital Outlay	1,200,704	1,436,444	235,740
Total Expenses	<u>4,397,040</u>	<u>4,679,075</u>	<u>282,035</u>
Other Financing	<u>(20,232)</u>	<u>13,038</u>	<u>33,270</u>
Change in Fund Balance	<u>\$ 1,287,240</u>	<u>\$ 2,478,280</u>	<u>\$ 1,191,040</u>

- Revenues were less than budgeted. Current month change is due to more than budgeted municipal charges and capitalized expense for Highway but less than budgeted health insurance interdepartmental revenue
- Positive Wage & Benefits variance due to less than budgeted health expenses for Employee Benefits & Insurance
- Operating Expenses variance is less than budgeted.
- Capital Outlay expenses in August included a Topcon robot kit for Highway

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

Internal Service Fund – Department Analysis

Year to Date August 31, 2023

Overall Budget

Department	Revenue	Variances			% of Outflow
		Expenditures	Other Financing	Total	
Employee Benefits & Insurance	\$ (1,391,769)	\$ 1,470,775	\$ -	\$ 79,006	→ 0.66%
Highway	(797,664)	3,090,217	15,438	2,307,991	↑ 12.15%
Information Technology	(24,399)	118,081	(2,400)	91,282	↑ 4.58%
Insurance	(1)	1	-	-	→ 0.00%
Total	\$ (2,213,833)	\$ 4,679,074	\$ 13,038	\$ 2,478,279	

Overtime

Department	Budget	Actual	\$ Variance	% Variance
Employee Benefits & Insurance	\$ -	\$ -	\$ -	→ 0.00%
Highway	401,539	501,620	(100,081)	↓ -24.92%
Information Systems	-	-	-	→ 0.00%
Insurance	-	-	-	→ 0.00%
Total	\$ 401,539	\$ 501,620	\$ (100,081)	↓ -24.92%

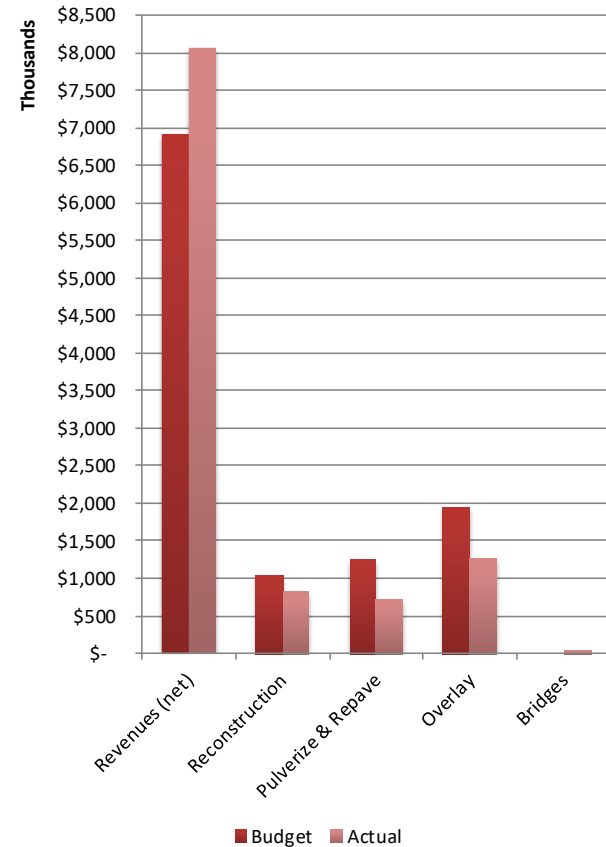
- Employee benefits & insurance – Revenue variance due to lower than anticipated employee enrollment, vacancies, and changes in types of insurance for health, dental, workers comp and group life; Expenditure variance due to less than budgeted health, dental, workers comp, unemployment, fitness membership and group life due to lower than anticipated enrollment, vacancies, and changes in coverage types.
 - Health insurance reserve - \$2.46M as of 8/31/2023 compared to \$2.58M as of July month end

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

Transportation Fund (Budget to Actual)

Year to Date August 31, 2023

	Budget	Actual	Variance	% Actual to Budget
County Sales Tax	\$ 7,923,166	\$ 9,071,106	\$ 1,147,940	114%
Sales Tax Distribution	(998,724)	(998,730)	(6)	100%
Total Revenues	6,924,442	8,072,376	1,147,934	117%
Reconstruction	(1,041,725)	(813,326)	228,399	78%
Pulverize & Repave	(1,234,598)	(706,842)	527,756	57%
Overlay	(1,938,727)	(1,259,769)	678,958	65%
Bridges	-	(25,764)	(25,764)	N/A
Sealcoating	-	-	-	N/A
Total Expenses	(4,215,050)	(2,805,701)	1,409,349	67%
Other Financing	(2,017,000)	(2,017,000)	-	100%
Change in Fund Balance	\$ 692,392	\$ 3,249,675	\$ 2,557,283	469%



Transportation Fund (Variance Change)

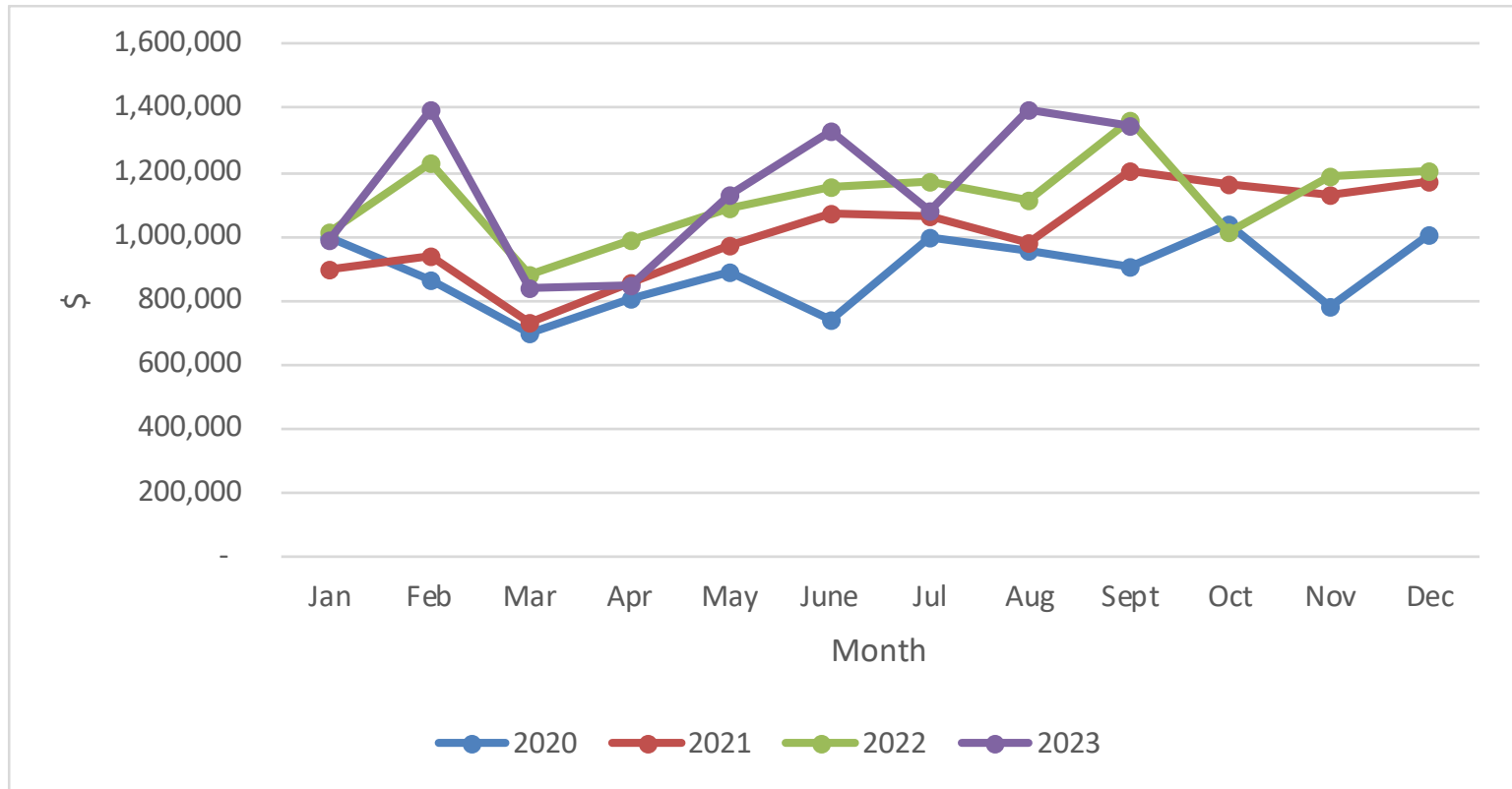
Year to Date August 31, 2023

	Variance		
	<u>Prior Month</u>	<u>Current Month</u>	<u>Change</u>
County Sales Tax	\$ 856,647	\$ 1,147,940	\$ 291,293
Sales Tax Distribution	(6)	\$ (6)	-
Total Revenues	<u>856,641</u>	<u>1,147,934</u>	<u>291,293</u>
Reconstruction	488,918	228,399	(260,519)
Pulverize & Repave	827,913	527,756	(300,157)
Overlay	947,675	678,958	(268,717)
Bridges	(25,764)	(25,764)	(0)
Sealcoating	-	-	-
Total Expenses	<u>2,238,742</u>	<u>1,409,349</u>	<u>(829,393)</u>
Other Financing	-	-	-
Change in Fund Balance	<u>\$ 3,095,383</u>	<u>\$ 2,557,283</u>	<u>\$ (538,100)</u>

- Sales tax revenue is more than budget as of August
- Expenses are less than budgeted through August due to larger projects that are wrapping up and expenses will come through in the third and fourth quarter

Transportation Fund

(Actual County Sales Tax Received by Month)



Questions...

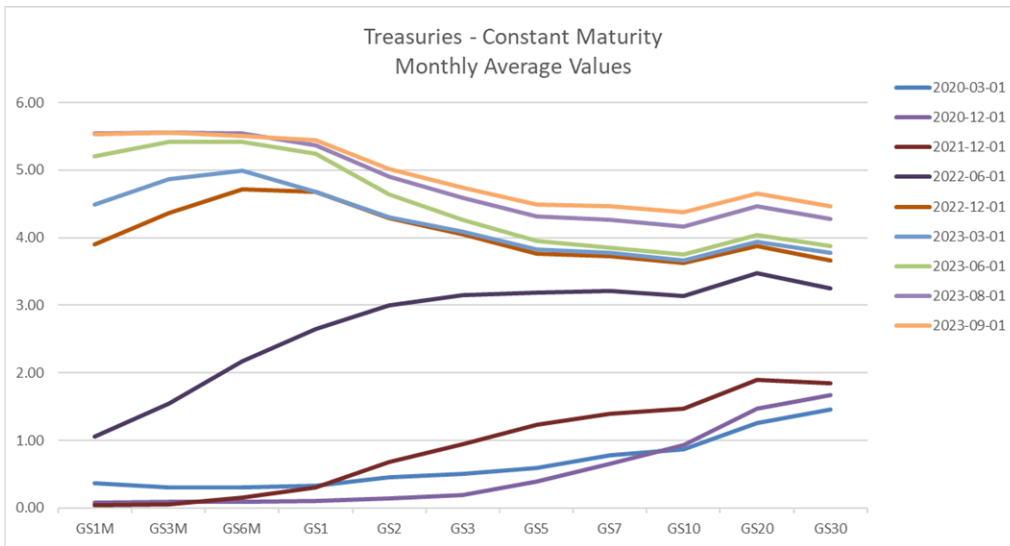
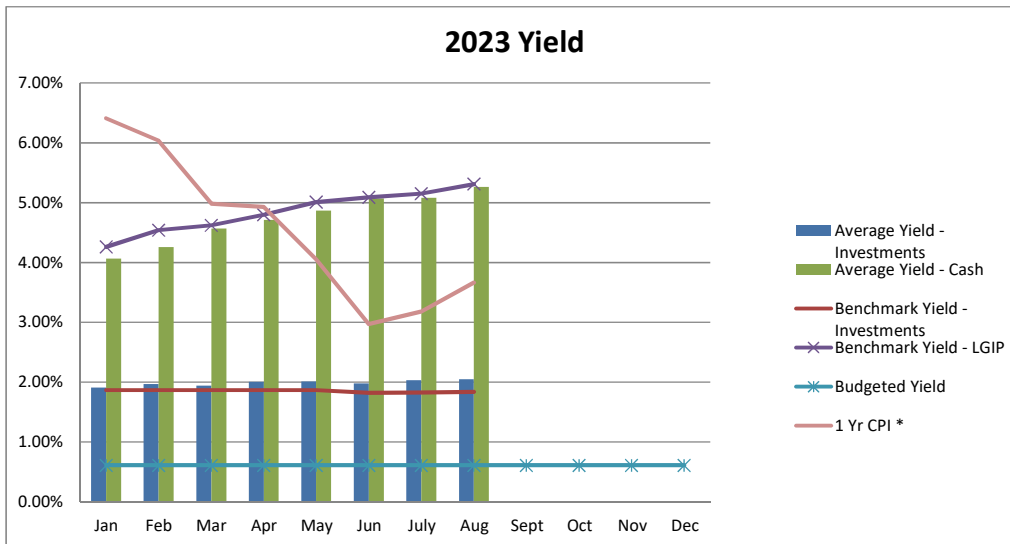
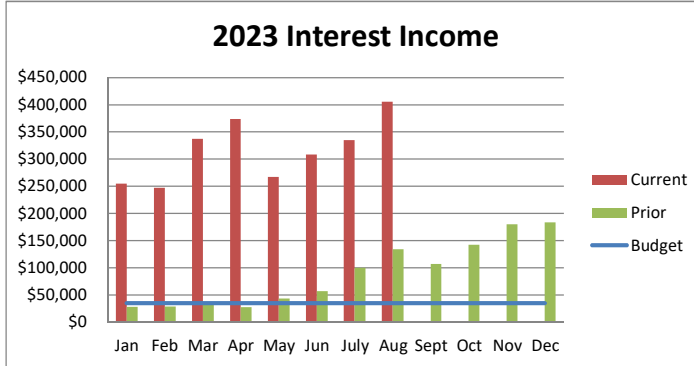
Sheboygan County Portfolio Summary as of August 31, 2023

	Market Value	Wtd Ave Tenor at Purch (Yrs)	Wtd Ave Seasoning (Yrs)	Current Month Annualized Yield	Benchmark Yield
Cash Equivalents	61,104,193	n/a	n/a	5.26%	5.31%
Investments	28,477,504	5.00	2.23	2.05%	1.84%
Grand Total	89,581,697			4.24%	4.21%

Cash Benchmark Yield is LGIP for most recent month

Investment Benchmark Yield is Dollar Weighted Average of like maturity treasury on date of purchase

2023 Interest	
Annual Budget	\$414,241
Budget to Date	\$276,160
Actual to Date	\$2,530,347
Variance	\$2,254,187
Budgeted Yield	0.61%



Source: FRED (Federal Reserve Economic Data)

Sheboygan County Portfolio Summary as of August 31, 2023

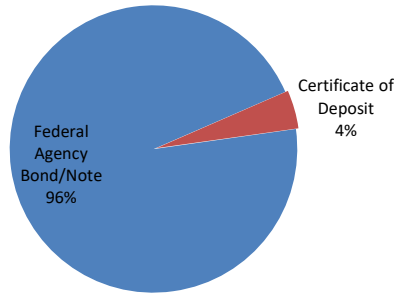
Cash and Cash Equivalents

Firm	Value	% of Cash
Associated Bank	47,720,435	78.1%
LGIP	13,362,915	21.9%
Wisconsin Bank & Trust - MM	10,834	0.0%
Cleveland State Bank	10,008	0.0%
Total	61,104,193	100.0%

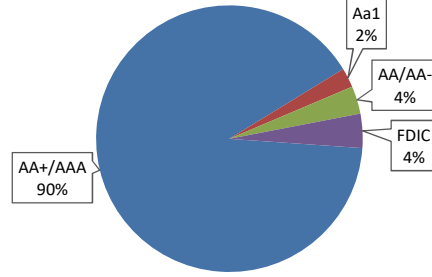
Investment Holdings

Issuer	Market Value	% of Portfolio
Auburndale SD, WI	87,912	0.31%
Choice Bank CD	247,777	0.87%
Federal Ag Mtg Corp	454,185	1.59%
Federal Farm Credit Bank	2,848,635	10.00%
Federal Home Loan Bank	16,295,711	57.22%
Federal Home Loan Mtg Co	4,412,448	15.49%
Federal National Mtg Assoc	1,462,853	5.14%
Government National Mtg Assoc	657,265	2.31%
Jpmorgan Chase CD	217,267	0.76%
Madison, WI	236,054	0.83%
National Bk CD	219,673	0.77%
Rock County, WI	665,609	2.34%
Shorewood Hills, WI	181,526	0.64%
State Bank of Chilton, WI CD	243,661	0.86%
Wells Fargo Bank CD	246,928	0.87%
Total	28,477,504	

Sector Allocation - Investments

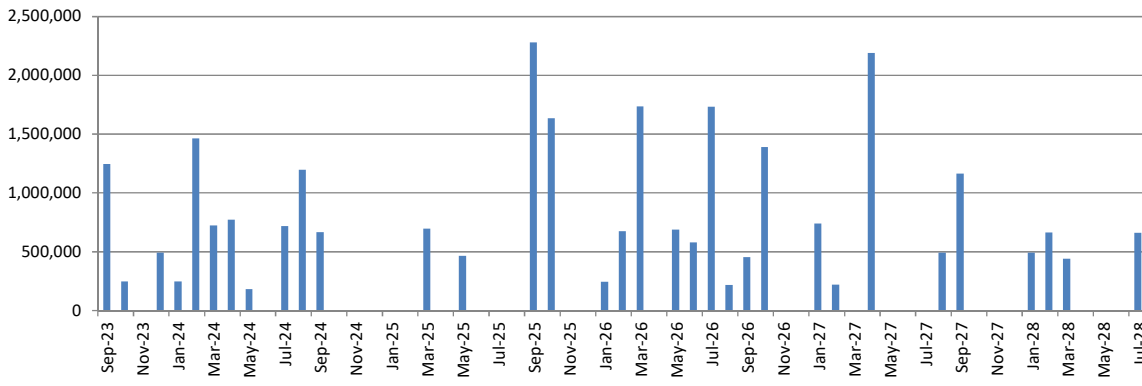


Credit Risk - Investments



Maturity Distribution - Investments

Current Maturities = \$7.29M
Final maturities = \$666k in 2043



Tenor at Purchase - Investments

Current Maturities = \$7.29M
Final maturities = \$666k in 2043

