

NOTICE OF MEETING
FINANCE COMMITTEE
October 13, 2021 - 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: 831 7252 0597 Passcode: 261992

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 29, 2021 3:30 PM

Correspondence

County Administrator Report

Finance Director Report

Information Technology Director Report

Information Technology

Consideration of Change in Table of Organization

Consideration of Vacant Position Request – Administrative Clerk

Sheriff

Consideration of 2021 Budget Adjustment – Safety Enforcement/Seat Belt Grant

Health and Human Services

Consideration of Budget Adjustments for 2021

Finance Director

Consideration of Vacant Position Request – Administrative Assistant

Financial Statements – August

Investment Statements – August

Approval of Vouchers

Approval of Attendance at Other Meetings or Functions

Adjourn

Next Scheduled Meeting – October 28, 2021 at 2:30 PM in Room 302, Administration Building

Prepared by:

Jeremy Fetterer

Recording Secretary

William Goehring
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. Badke v. Greendale Village Board, 173 Wis. 2d 553 (1993), even though the visiting body will take no action at this meeting.

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

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 29, 2021

Called to Order: 3:30 P.M.

Adjourned: 4:12 P.M.

MEMBERS PRESENT: William Goehring, Roger Te Stroete, Keith Abler, Thomas Wegner, Robert Ziegelbauer

MEMBERS ABSENT:

ALSO PRESENT: **In-Person:** Aaron Brault, Adam Payne, Alayne Krause, Ashley Meyer, Chad Broeren, Crystal Fieber, Edward Procek, Gerald Jorgensen, Jeremy Fetterer, Jim TeBeest, Penny Elsner, Stefanie Albrecht, Vern Koch, Wendy Charnon
Remote: Austin Gruenke, Evan Grossen, Kayla Clinton, Laura Henning-Lorenz

Chairperson Goehring called the meeting to order. Ashley Meyer verified that the meeting notice was posted on September 24, 2021 at 4:30 P.M. in compliance with the open meeting law.

Supervisor Te Stroete moved to approve the minutes of September 22, 2021. Motion seconded by Supervisor Abler. Motion Carried

Correspondence – None

County Administrator Report – County Administrator, Adam Payne informed the committee that the 2022 budget process is in the final phase.

County Administrator, Adam Payne presented a draft resolution – Approving Use of American Rescue Plan Act (ARPA) Funds (No. 2). Supervisor Ziegelbauer moved to approve the resolution as drafted and introduce the resolution to the County Board in October. Motion seconded by Supervisor Abler. Motion Carried

Finance Director Report – Finance Director, Wendy Charnon informed the committee that the interviews for the Accounts Receivable Coordinator at Rocky Knoll have concluded.

The Committee discussed Ordinance No. 1—Amending Chapter 47 of the Sheboygan County Code Regarding Salaries. Supervisor Wegner moved to recommend that the Ordinance be enacted. Motion seconded by Supervisor Ziegelbauer. Motion Carried

The Committee reviewed the 2022 Budget Adjustments. Supervisor Ziegelbauer moved to approve the corrections as presented. Motion seconded by Supervisor Wegner. Motion Carried

The Committee reviewed the 2022 Additional Levy Request. Supervisor Abler moved to approve the budget as presented. Motion seconded by Supervisor Te Stroete. Motion Carried

The Committee reviewed the 2022 Capital Outlay requests. Supervisor Wegner moved to approve the budget as presented. Motion seconded by Supervisor Te Stroete. Motion Carried

The Committee reviewed the 2022 Non-Departmental budget. Supervisor Abler moved to approve the budget as presented. Motion seconded by Supervisor Wegner. Motion Carried

The Committee reviewed the 2022 Debt Service budget. Supervisor Ziegelbauer moved to approve the budget as presented. Motion seconded by Supervisor Wegner. Motion Carried

The Committee reviewed the draft of the Notice of Public Hearing for the 2022 Budget. Supervisor Abler moved to approve the notice for publication to include any budgetary changes approved above. Motion seconded by Supervisor Te Stroete. Motion Carried

Finance Director, Wendy Charnon presented a Vacant Position Request for a Long Term, Limited-Term Employee for Accounting Assistant. Supervisor Ziegelbauer moved to approve the request. Motion seconded by Supervisor Wegner Motion Carried

There were no Vouchers.

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

Supervisor Te Stroete moved to adjourn. Motion seconded by Supervisor Wegner. Motion Carried

The next scheduled meeting will be Wednesday, October 13, 2021 at 3:30 p.m.

Ashley Meyer
Recording Secretary

Keith Abler
Secretary

**REQUEST FOR CHANGE IN
DEPARTMENTAL TABLE OF ORGANIZATION**

| | |
|--|------------------------|
| Department: Information Technology | Date: 9/27/2021 |
| Effective Date of Change: 11/1/2021 | |

It is strongly suggested that you consult with the Human Resources Department before submitting any request for change in the table of organization to your liaison committee.

TABLE OF ORGANIZATION CHANGE REQUESTED

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. Each job title should be listed on a separate line. For each job title, list *either* the number of full-time and part-time positions, *or* the authorized FTE, 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 |
| IT Director/Department Head | | | 1 | | | 1 |
| Deputy IT Director | | | 1 | | | 1 |
| IT Architect | | | 1 | | | 1 |
| IT Administrator | | | 1 | | | 1 |
| IT Analyst | | | 2 | | | 1 |
| Lead Printer | | | 1 | | | 1 |
| Administrative Clerk | | | 0.5 | | | 1 |
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| TOTALS | | | 7.5 | | | 7 |

NEW POSITIONS CREATED

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

| |
|-----|
| N/A |
|-----|

BUDGET

Identify the specific source of funding for any new or additional positions being requested. Deletion of other positions may be used as a source of funding only if the positions being deleted are specifically identified in your department’s budget spreadsheet as submitted to the County Administrator during the budget process.

| <i>Job Title</i> | <i>Cost-Rest of Year</i> | <i>Cost-Annual</i> | <i>Source of Funds</i> |
|----------------------|--------------------------|---------------------|--|
| Administrative Clerk | N/A | | The additional cost of making this TO change 2 months early will be more than offset by the savings garnered during the month of October when this position is unfilled. |
| | | Additional \$12,294 | This additional amount is already budgeted for in the 2022 IT budget. |
| | | | |
| | | | |

RATIONALE

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

The Administrative Clerk position would move from 20 hours per week to 30 hours per week (which is considered full-time) to cover an increasing workload of administrative duties in the IT department. The effective date is moving up from 1/1/2022 to 11/1/2021, as the person currently in this position is leaving 10/1/2021, and we would like to recruit for her replacement as a full-time position. You’ll note that the overall IT TO is decreasing by 0.5 FTE, since one Analyst position is transferring to the Planning and Conservation TO in 2022.

ADDITIONAL INFORMATION

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

ACTION TAKEN

Department Head Determination: Approved Denied

Date: September 27, 2021

Signature:



Liaison Committee Action: ___ Approved ___ Denied

Date: _____ Committee Chair: _____

Human Resources Committee: ___ Approved ___ Denied

Date: _____ Committee Chair: _____

Distribution: After department head determination, distribute to liaison committee with copies to County Administrator and Human Resources Director. After liaison committee approval, submit signed original to Human Resources Director.



Sheboygan County

VACANT POSITION REQUEST

(To be completed for all vacant positions)

Date: 10/13/2021
To: Finance Committee Members
From: Christopher S. Lewinski

Position Request:
 Position: IT-Administrative Clerk
 Reason for Vacancy: Resignation

Justification: This position is essential for the Information Technology department, not only for its integral role in the purchasing and accounts payable processes, but also because they are the first line backup for the mail courier duties.


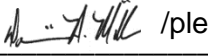
Staffing Consideration:
 Department has considered all alternate options as it relates to overall staff needs? Yes No

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 |
|----------|----------|----------|
| \$25,849 | \$28,822 | \$54,671 |

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

| | | |
|-------------------------------------|--|--------------------------|
| Department Head Signature |  | Date: September 27, 2021 |
| Human Resources Director Signature |  /ple | Date: September 27, 2021 |
| 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

**SHEBOYGAN COUNTY SHERIFF'S DEPARTMENT
OFFICE OF THE SHERIFF**

*Cory Roeseler, Sheriff
Chad Broeren, Inspector*

Phone: (920) 459-3111 FAX: (920) 459-4305

TO: Members of Finance Committee

FROM: Sheriff Cory Roeseler and Inspector Chad Broeren *CR CB*

DATE: October 13th, 2021

RE: 2021 Budget Adjustment – Seatbelt Grant

We have received a grant from the State of Wisconsin in the amount of \$75,000 to be utilized for taskforce related seatbelt enforcement. The grant period runs from October 1st 2021 to September 30th 2022. We want to record the 2021 grant allocation of \$4,800 per month for the months of October, November and December, for a total of \$14,400.

| | | | |
|-------------|--------------|--------|------------------------------------|
| 163.511110 | Sub 102225 W | 3,360 | Overtime - Patrol |
| 1088.531505 | Sub 102225 W | 1,440 | Outside Services – Client Services |
| 163.423125 | Sub 102225 W | -3,360 | Law Enforcement Grant Revenue |
| 1088.423125 | Sub 102225 W | -1,440 | Law Enforcement Grant Revenue |

Thank you for your consideration.



SHEBOYGAN COUNTY

Tara Duwe – Finance Manager
Business & Administrative Services
Health & Human Services Department

To: Finance Committee

From: Tara Duwe, Finance Manager 

Date: 10/13/2021

RE: 2021 Budget Adjustments for Health & Human Services

The 2020 budget was prepared in July of 2020, using 2020 grant amounts for any grant changes that were unknown at the time the budget was prepared. Since this time, the department has received 2021 contracts with updated grant amounts which now need to be reflected in our 2021 budget. The following adjustments are being proposed to account for the change in current grants with a net increase in revenue of \$1,991,063.

1. Various grants across the agency had 2021 contract amounts that came in above or below what was budgeted. This entry is making those adjustments to grant revenue and moving the tax levy accordingly.
2. The Children's Long-Term Support program no longer has a cap on the funds available to pay for children's services therefore budget is being added for revenue and expense to adjust to the actuals.
3. The Behavioral Health Case Management program has an overall decrease in grants versus what was budgeted and is experiencing higher client costs. All tax levy that was freed up by the other budget adjustments is being moved to this program to offset the increase in budgeted purchase services.
4. The ADRC has received additional funding which offsets the lower than anticipated Information and Assistance MA reimbursement.
5. The WIC program received additional grant funds with a portion of it being specifically for advertising.
6. Public Health received a grant for Overdose Fatality Reviews which covers staff time, the purchase of a computer and consultant services.
7. Public Health received Cares COVID19 funds to provide services during the pandemic, which included staff time, hiring limited term employees, advertising, purchasing PPE, and various other expenses.
8. The Youth Aids – Community grant, which funds the Juvenile Justice program, is being brought up to the current contract amount. Also, the County will be reimbursed for Community Supervision Fees once a youth is released from the correctional facility.

9. Child Protective Service's Foster Home Licensing grant was increased and the corresponding expense is being increased. Budget is also being transferred from the Employee Wage & Related Costs object to Legal Services as the services from Hopp, Neumann, and Humke are being billed directly to HHS instead of funneling through Corporation Counsel.
10. The Wisconsin Home Energy Assistance Program is now operated by Energy Services, Inc and the remaining costs are being removed from the Economic Support budget or reallocated to another Economic Support business unit.

| Entry | Account | Sub Type | Subledger | Description | Amount |
|-------|-----------------|----------|-----------|--------------------------------|-------------|
| 1 | 2049.411100 | | | Property Tax - Real | 18,300.00 |
| | 2049.423525.901 | | | Community Options - 367 | (18,300.00) |
| | 2002.411100 | | | Property Tax - Real | 11,503.00 |
| | 2002.423525.959 | | | Birth to 3 Initv - 550 | (11,503.00) |
| | 2046.411100 | | | Property Tax - Real | (6,225.00) |
| | 2046.423525.516 | | | Comm Mental Health | 6,225.00 |
| | 2019.411100 | | | Property Tax - Real | 16,413.00 |
| | 2019.423525.485 | | | BCA State County Match | (16,413.00) |
| | 2050.411100 | | | Property Tax - Real | (1,524.00) |
| | 2050.423525.485 | | | BCA State County Match | 1,524.00 |
| | 2001.411100 | | | Property Tax - Real | (85,912.00) |
| | 2001.423525.926 | | | AODA Block Grant | 70,669.00 |
| | 2001.423525.485 | | | BCA State County Match | 15,243.00 |
| | 2055.411100 | | | Property Tax - Real | (6,528.00) |
| | 2055.423525.926 | | | AODA Block Grant | 6,528.00 |
| | 2224.411100 | | | Property Tax - Real | 60,324.00 |
| | 2224.423525.948 | | | Title III C-2 Home Delivered | (60,324.00) |
| | 2224.411100 | | | Property Tax - Real | 1,064.00 |
| | 2224.423525.447 | | | Nutrition Svs Inct Prg NSIP | (1,064.00) |
| | 2256.411100 | | | Property Tax - Real | 12,148.00 |
| | 2256.423525.956 | | | Title III E Nat'l Fmly Caregiv | (12,148.00) |
| | 2252.411100 | | | Property Tax - Real | 3,588.00 |
| | 2252.423525.955 | | | Title III D In Home Services | (3,588.00) |
| | 2211.411100 | | | Property Tax - Real | 1,736.00 |
| | 2211.423525.447 | | | Nutrition Svs Inct Prg NSIP | (1,736.00) |
| | 2308.423525.964 | | | PH Consolidated Contract | 4,288.00 |
| | 2308.411100 | | | Property Tax - Real | (4,288.00) |
| | 2301.423525.964 | | | PH Consolidated Contract | 393.00 |
| | 2301.411100 | | | Property Tax - Real | (393.00) |
| | 2306.423525.964 | | | PH Consolidated Contract | (2,372.00) |
| | 2306.411100 | | | Property Tax - Real | 2,372.00 |
| | 2318.423525.964 | | | PH Consolidated Contract | (4,843.00) |
| | 2318.411100 | | | Property Tax - Real | 4,843.00 |
| | 2501.423525.972 | | | Intgrtd Serv Child - 530 | 32,021.00 |
| | 2501.411100 | | | Property Tax - Real | (32,021.00) |
| | 2515.411100 | | | Property Tax - Real | 91,348.00 |
| | 2515.423525.925 | | | In Home Safety Services | (17,823.00) |
| | 2515.423525.985 | | | DSS Community BCA | (53,701.00) |
| | 2515.423525.485 | | | State County Match BCA | (19,824.00) |
| | 2554.411100 | | | Property Tax - Real | 264.00 |
| | 2554.423525.978 | | | WISACWIS - 333 | (264.00) |
| | 2585.411100 | | | Property Tax - Real | 1,370.00 |
| | 2585.423525.982 | | | Foster Parent Tng - 395 | (1,370.00) |
| | 2541.411100 | | | Property Tax - Real | (3,414.00) |
| | 2541.423525.476 | | | Kinship Assessment - 380 | (11,485.00) |
| | 2541.423525.976 | | | Kinship Base Benefits | 14,899.00 |
| | 2511.411100 | | | Property Tax - Real | 333,271.00 |

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|--|-----------------|--|---------------------------|--------------|
| | 2511.423525.985 | | DSS Community BCA | (303,271.00) |
| | 2511.423525.485 | | State County Match BCA | (30,000.00) |
| | 2511.423525.991 | | Title IV - E TPR Services | 9,144.00 |
| | 2511.411100 | | Property Tax - Real | (9,144.00) |
| | 2511.411100 | | Property Tax - Real | 7,291.00 |
| | 2511.423525.993 | | CHIPS Grant | (7,291.00) |
| | | | | - |

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|---|-----------------|--|-----------------------|--------------|
| 2 | 2027.531507 | | WPS to Providers | 108,810.00 |
| | 2027.423525.909 | | Children's LT Support | (108,810.00) |
| | | | | - |

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|---|-----------------|--|---------------------------|--------------|
| 3 | 2021.531575 | | Resd'l CBRF | 300,000.00 |
| | 2021.531570 | | Resd'l 'AFH | 100,000.00 |
| | 2021.531675.004 | | DHFS Institutions | 61,681.00 |
| | 2021.531600 | | Supportive Home Care | 26,197.00 |
| | 2021.531555 | | IMD (Out of County) | 31,430.00 |
| | 2021.423525.485 | | BCA State County Match | 51,726.00 |
| | 2021.423525.516 | | Comm Mental Health | 692.00 |
| | 2021.423525.962 | | DCP Community Aids-BCA | (3,570.00) |
| | 2021.423525.977 | | Mental Health Block Grant | 40,466.00 |
| | 2021.411100 | | Property Tax - Real | (608,622.00) |
| | | | | - |

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|---|-----------------|--|------------------------------|-------------|
| 4 | 2031.423525.936 | | ADRC I/A MA Reimb | 21,420.00 |
| | 2031.423525.446 | | SHIPS Health Ins Information | (2,362.00) |
| | 2031.423525.932 | | ADRC - 560100 | (19,058.00) |
| | | | | - |

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|---|-----------------|---|----------------------|-------------|
| 5 | 2321.533105 | | Advertising | 9,454.00 |
| | 2321.411100 | | Property Tax - Real | 2,562.00 |
| | 2321.423525.965 | A | 12 WIC Grants 154710 | (12,016.00) |
| | | | | - |

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|---|-------------|--|-------------------------------|-------------|
| 6 | 2347.533505 | | General | 19,500.00 |
| | 2347.511105 | | Regular Wages | 1,849.00 |
| | 2347.533928 | | Computer Sys \$500-\$4999 | 1,074.00 |
| | 2347.512105 | | Social Security | 142.00 |
| | 2347.512110 | | Retirement (Employer) | 125.00 |
| | 2347.551125 | | Worker Compensation Insurance | 28.00 |
| | 2347.551115 | | Group Life Insurance | 1.00 |
| | 2347.423525 | | Overdose Fatality Reviews | (22,719.00) |
| | 2341.411100 | | Property Tax - Real | 2,145.00 |
| | 2341.551115 | | Group Life Insurance | (1.00) |
| | 2341.551125 | | Worker Compensation Insurance | (28.00) |
| | 2341.512105 | | Social Security | (142.00) |
| | 2341.512110 | | Retirement (Employer) | (125.00) |
| | 2341.511105 | | Regular | (1,849.00) |
| | | | | - |

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|----|-----------------|--|--------------------------------|----------------|
| 7 | 2343.423525.915 | | Cares COVID 19 | (1,404,834.00) |
| | 2343.511105 | | Regular Wages | 987,143.00 |
| | 2343.512105 | | Social Security | 73,049.00 |
| | 2343.512110 | | Retirement (Employer) | 41,000.00 |
| | 2343.531105 | | Consulting | 250.00 |
| | 2343.531255 | | Interpretation Services | 8,000.00 |
| | 2343.531505 | | Client Services | 200.00 |
| | 2343.531840 | | Telephone - Cellular | 1,000.00 |
| | 2343.533105 | | Advertising | 68,986.00 |
| | 2343.533205 | | Mileage - Employee | 3,000.00 |
| | 2343.533245 | | Seminars & Training | 4,070.00 |
| | 2343.533460 | | Exam Fees | 144.00 |
| | 2343.533505 | | General Supplies | 26,000.00 |
| | 2343.533540 | | Food Supplies | 100.00 |
| | 2343.533675 | | Medical Supplies | 2,000.00 |
| | 2343.533705 | | Office Supplies | 180.00 |
| | 2343.533725 | | Postage | 4,500.00 |
| | 2343.533825 | | Fuel - Gasoline | 100.00 |
| | 2343.533875 | | Subscriptions | 714.00 |
| | 2343.533928 | | Computer Systems | 911.00 |
| | 2343.533930 | | Equipment under \$500 | 3,185.00 |
| | 2343.551105 | | Health Insurance | 128,684.00 |
| | 2343.551110 | | Dental Insurance | 3,203.00 |
| | 2343.551115 | | Group Life Insurance | 555.00 |
| | 2343.551125 | | Worker Compensation | 13,544.00 |
| | 2343.553135 | | Printing & Duplication | 34,316.00 |
| | | | | - |
| 8 | 2516.411100 | | Property Tax - Real | 171,905.00 |
| | 2516.423525.979 | | Youth Aids - Comm - 160 | (122,630.00) |
| | 2516.531730.001 | | Corrections-Comm Sup Fe | 28,323.00 |
| | 2516.423525.450 | | Comm Supervision Reimbursement | (77,598.00) |
| | | | | - |
| 9 | 2511.531105 | | Consulting | 3,000.00 |
| | 2511.423525.452 | | Foster Home Licensing | (3,000.00) |
| | 2511.531205 | | Legal Services | 100,000.00 |
| | 2511.556108 | | Employee Wages & Related Costs | (100,000.00) |
| | | | | - |
| 10 | 2635.423525.039 | | Crisis | 48,929.00 |
| | 2635.423525.036 | | Operations | 37,619.00 |
| | 2635.423525.040 | | WX Operations | 21,486.00 |
| | 2635.423525.038 | | Outreach | 18,809.00 |
| | 2635.423525.037 | | Public Benefits | (39,227.00) |
| | 2635.411100 | | Property Tax - Real | 34,897.00 |
| | 2635.534115 | | Rental of Equipment | (1.00) |

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|-------------|--|--|--------------------------------|-------------|
| 2635.553115 | | | Telephone - Long Distance | (1.00) |
| 2635.551115 | | | Group Life Insurance | (32.00) |
| 2635.551930 | | | Deductible Escrow | (41.00) |
| 2635.551920 | | | Property Insurance | (48.00) |
| 2635.551125 | | | Worker Compensation Insurance | (66.00) |
| 2635.553105 | | | Telephone | (157.00) |
| 2635.531830 | | | Telephone | (265.00) |
| 2635.531840 | | | Telephone - Cellular | (326.00) |
| 2635.551905 | | | General Liability Insurance | (334.00) |
| 2635.555145 | | | Ovhd-Gen Mgt / H&HSD Committee | (835.00) |
| 2635.551110 | | | Dental Insurance | (844.00) |
| 2635.533105 | | | Advertising | (1,119.00) |
| 2635.534105 | | | Rental of Building | (2,938.00) |
| 2635.512105 | | | Social Security | (4,778.00) |
| 2635.512110 | | | Retirement (Employer) | (4,212.00) |
| 2635.553150 | | | Data Processing Services | (4,586.00) |
| 2635.555147 | | | Ovhd - Financial Admin | (5,055.00) |
| 2635.555148 | | | Ovhd - Secretarial Services | (8,374.00) |
| 2635.551105 | | | Health Insurance | (26,696.00) |
| 2635.511105 | | | Regular | (61,805.00) |
| 2609.411100 | | | Property Tax - Real | (19,273.00) |
| 2609.551930 | | | Deductible Escrow | 41.00 |
| 2609.551920 | | | Property Insurance | 48.00 |
| 2609.551905 | | | General Liability Insurance | 334.00 |
| 2609.555145 | | | Ovhd-Gen Mgt / H&HSD Committee | 835.00 |
| 2609.553150 | | | Data Processing Services | 4,586.00 |
| 2609.555147 | | | Ovhd - Financial Admin | 5,055.00 |
| 2609.555148 | | | Ovhd - Secretarial Services | 8,374.00 |
| | | | | - |



Sheboygan County VACANT POSITION REQUEST

(To be completed for all vacant positions)

WISCONSIN

Date: 10/13/2021
To: Sheboygan County Finance Committee
From: Wendy A. Charnon

Position Request:

Position: Administrative Assistant
Reason for Vacancy: Resignation

Justification:

This position is the administrative support for the entire department, the recording secretary for the Finance Committee and also is the main contact for our insurance claims process. This position also provides backup support to the Accounts Payable processing and various internal billings.

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 |
|----------|----------|----------|
| \$42,825 | \$30,108 | \$72,933 |

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

County Administrator/Depart Head Signature Wendy A. Charnon Date: 10-1-21

Human Resources Director Signature A. Mill Date: 10/01/2021

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



WISCONSIN

Financial Overview

August 2021

Finance Committee & County Administrator Report

Budget Variance Summary

Year to Date August 31, 2021

| | Fund | | | | | |
|---|--|--|---|--|--|--|
| | General | Special Revenue | Enterprise | Internal Service | Total | Transportation |
| Change in Fund Balance | \$ 329,018 | \$ 3,597,639 | \$ (537,179) | \$ (454,820) | \$ 2,934,658 | \$ 2,406,502 |
| Plus: unbudgeted depreciation | | | 425,873 | 1,616,857 | \$ 2,042,730 | |
| Adjusted Change in Fund Balance | <u>\$ 329,018</u> | <u>\$ 3,597,639</u> | <u>\$ (111,306)</u> | <u>\$ 1,162,037</u> | <u>\$ 4,977,388</u> | <u>\$ 2,406,502</u> |
| | | | | | | |
| Budgeted Change in Fund Balance to Date | \$ (2,228,742) | \$ 2,210,502 | \$ (14,932) | \$ (1,216,193) | \$ (1,249,365) | \$ 839,862 |
| | | | | | | |
| Variance Actual to Budget | \$ 2,557,760 | \$ 1,387,137 | \$ (96,374) | \$ 2,378,230 | \$ 6,226,753 | \$ 1,566,640 |
| | | | | | | |
| Timing | \$ (559,704) | \$ - | \$ - | \$ (859,263) | \$ (1,418,967) | \$ (281,942) |
| | | | | | | |
| Unrestricted Fund Balance/Net Position | \$ 22,264,865 | | \$ 2,708,835 | \$ 8,968,355 | | \$ - |
| Nonspendable/Committed/Restricted | \$ 2,421,669 | \$ 4,299,552 | \$ 7,366,131 | \$ 38,510,710 | | \$ 8,338,277 |
| | | | | | | |
| Unassigned Fund Balance Policy Actual % | 25% | | | | | |

Department Budget Variance Summary

Year to Date August 31, 2021

| Department | Total Variance |
|-----------------------------|---------------------|
| General Fund | |
| Airport | \$ 189,393 |
| Bldg Services | \$ 417,568 |
| Clerk of Crts | \$ 301,293 |
| Corp Counsel | \$ (976) |
| County Administrator | \$ 9,496 |
| County Board | \$ 24,901 |
| County Clerk | \$ (19,556) |
| Court Commissioner | \$ 8,792 |
| DA | \$ 45,979 |
| Finance | \$ 37,043 |
| Human Resources | \$ 90,959 |
| Medical Examiner | \$ 2,125 |
| Nondepart'l | \$ 827,844 |
| Planning & Conservation | \$ 83,496 |
| Register of Deeds | \$ 234,828 |
| Sheriff | \$ 196,070 |
| Tax Foreclosures | \$ 17,003 |
| Treasurer | \$ 15,889 |
| UW Extension | \$ 42,781 |
| UW GB - Sheboygan Campus | \$ 13,925 |
| Veterans' Comm | \$ 14,425 |
| Veterans' Service | \$ 4,482 |
| Total - General Fund | \$ 2,557,760 |

| Department | Total Variance |
|--------------------------------|-------------------|
| Special Revenue | |
| Community Programs | \$ (175,625) |
| Economic Support | \$ 131,522 |
| Elder Services | \$ 99,959 |
| HHS Administration | \$ 9,160 |
| Public Health Service | \$ 281,984 |
| Social Services | \$ 1,043,456 |
| Total HHS | \$ 1,390,456 |
| Public Safety - Spec Rev | \$ (3,319) |
| Total - Special Revenue | 1,387,137 |

| Department | Total Variance |
|----------------------------|--------------------|
| Health Care Centers | |
| Rocky Knoll | \$ (96,374) |
| Total - HCC | \$ (96,374) |

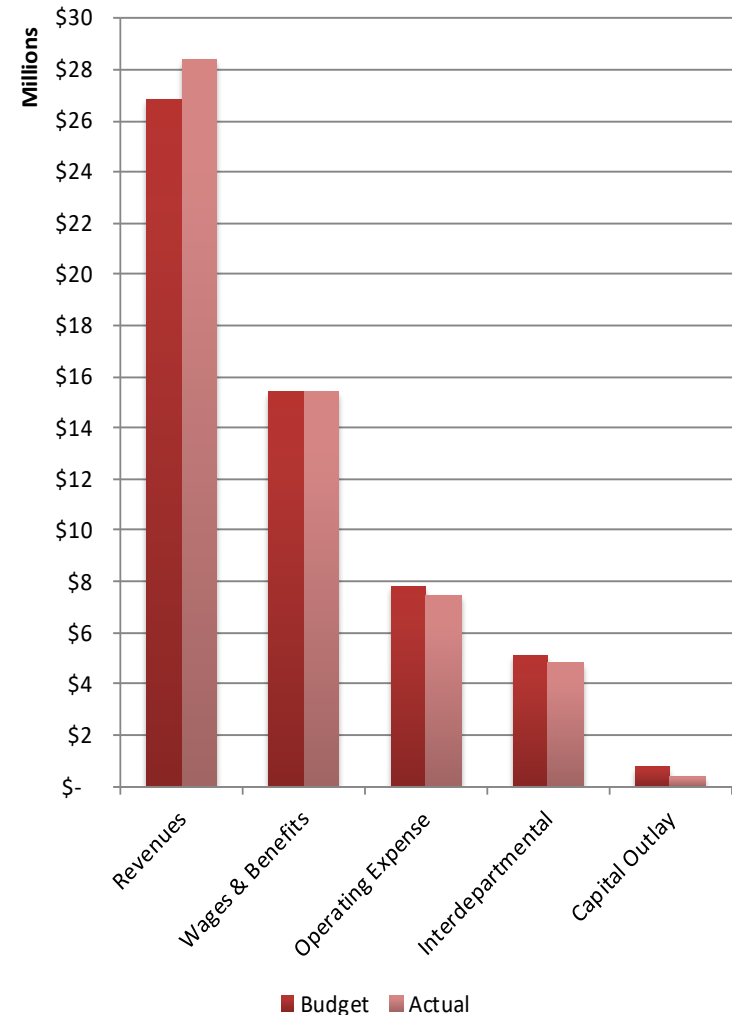
| Department | Total Variance |
|-------------------------------|-------------------|
| Internal Services | |
| Employee Benefits | \$ (106,262) |
| Highway | \$ 2,100,003 |
| Info Technology | \$ 384,489 |
| Prop Ins | \$ - |
| Total - Internal Servs | 2,378,230 |

| Department | Total Variance |
|-------------------------------|---------------------|
| Transportation | |
| Transportation | \$ 1,566,640 |
| Total - Transportation | \$ 1,566,640 |

General Fund (Budget to Actual)

Year to Date August 31, 2021

| | Budget | Actual | Variance | % Actual to Budget |
|------------------------|-----------------------|-------------------|---------------------|---------------------------|
| Revenues | \$ 26,830,177 | \$ 28,423,220 | \$ 1,593,043 | 106% |
| Wages & Benefits | (15,427,508) | (15,400,350) | 27,158 | 100% |
| Operating Expense | (7,782,256) | (7,449,818) | 332,438 | 96% |
| Interdepartmental | (5,084,571) | (4,810,783) | 273,788 | 95% |
| Capital Outlay | <u>(766,551)</u> | <u>(386,567)</u> | <u>379,984</u> | <u>50%</u> |
| Total Expenses | (29,060,886) | (28,047,518) | 1,013,368 | 97% |
| Other Financing | <u>1,967</u> | <u>(46,681)</u> | <u>(48,648)</u> | <u>2373%</u> |
| Change in Fund Balance | <u>\$ (2,228,742)</u> | <u>\$ 329,021</u> | <u>\$ 2,557,763</u> | <u>15%</u> |



General Fund (Variance Change)

Year to Date August 31, 2021

| | <u>Prior Month</u> | <u>Variance Current Month</u> | <u>Change</u> |
|------------------------|---------------------|-----------------------------------|--------------------|
| Revenues | \$ 1,490,075 | \$ 1,593,043 | \$ 102,968 |
| Wages & Benefits | 78,381 | 27,158 | (51,223) |
| Operating Expense | 475,050 | 332,438 | (142,612) |
| Interdepartmental | 195,148 | 273,788 | 78,640 |
| Capital Outlay | <u>404,460</u> | <u>379,984</u> | <u>(24,476)</u> |
| Total Expenses | 1,153,039 | 1,013,368 | (139,671) |
| Other Financing | <u>(44,448)</u> | <u>(48,648)</u> | <u>(4,200)</u> |
| Change in Fund Balance | <u>\$ 2,598,666</u> | <u>\$ 2,557,763</u> | <u>\$ (40,903)</u> |

- Revenue positive change for August is due to more than budgeted Ag Use penalty, state grants, ROD fees, court fees, board of prisoners, and fuel flowage, but less than budgeted federal grants, licenses, zoning, and interest income
- Wages & Benefits expense variance mainly due to less than budgeted regular wages in various departments but more than budgeted OT and comp time for Sheriff's Dept
- Positive Operating expense variance reflects less than budgeted expenses. The current month change is due to more than budgeted professional services, client services, utilities, contracted services, maintenance service, office supplies, and rental of equipment but less than budgeted other outside services, contracted services, maintenance of equipment, general supplies, and fuel
- Capital Outlay variance due to timing of purchases. August In Rem properties for Treasurer and fain coils for Building Services.

General Fund – Department Analysis

Year to Date August 31, 2021

Overall Budget

| Department | Revenues | | | Expenditures | | Other Financing | Total | % | |
|---------------------------|---------------------|---------------------|--------------------|---------------------|---|-----------------|-------|---|---|
| | | | | | | | | ↑ | ↓ |
| Airport | \$ 19,054 | \$ 170,339 | \$ - | \$ 189,393 | ↑ | 31.05% | | | |
| Building Services | (10,692) | 432,171 | (3,911) | 417,568 | ↑ | 16.17% | | | |
| Clerk of Courts | 171,505 | 129,788 | - | 301,293 | ↑ | 15.87% | | | |
| Corporation Counsel | (18,618) | 17,642 | - | (976) | ↓ | -0.29% | | | |
| County Administrator | (11) | 9,507 | - | 9,496 | ↑ | 3.89% | | | |
| County Board | (2) | 24,903 | - | 24,901 | ↑ | 14.85% | | | |
| County Clerk | (20,606) | 1,050 | - | (19,556) | ↓ | -8.40% | | | |
| Court Commissioner | (2,379) | 11,171 | - | 8,792 | ↑ | 3.83% | | | |
| District Attorney | 8,292 | 37,687 | - | 45,979 | ↑ | 6.67% | | | |
| Finance | (23,370) | 60,413 | - | 37,043 | ↑ | 3.04% | | | |
| Human Resources | 7 | 90,952 | - | 90,959 | ↑ | 18.88% | | | |
| Medical Examiner | 6,208 | (4,083) | - | 2,125 | → | 1.38% | | | |
| Non-Departmental | 861,424 | 12,267 | (45,847) | 827,844 | ↑ | 44.66% | | | |
| Planning & Conservation | 147,748 | (78,392) | 14,140 | 83,496 | ↑ | 5.34% | | | |
| Register of Deeds | 201,977 | 34,051 | (1,200) | 234,828 | ↑ | 47.41% | | | |
| Sheriff | 216,165 | (25,041) | 4,946 | 196,070 | → | 1.29% | | | |
| Tax Foreclosures | 3,231 | 13,772 | - | 17,003 | | N/A | | | |
| Treasurer | 31,641 | 1,024 | (16,776) | 15,889 | ↑ | 3.20% | | | |
| UW GB - Sheboygan Campus | (2) | 13,927 | - | 13,925 | ↑ | 16.70% | | | |
| UW Extension | (370) | 43,151 | - | 42,781 | ↑ | 14.14% | | | |
| Veterans Commission | 1 | 14,424 | - | 14,425 | ↑ | 73.36% | | | |
| Veteran's Services | 1,840 | 2,642 | - | 4,482 | → | 2.16% | | | |
| Total General Fund | \$ 1,593,043 | \$ 1,013,365 | \$ (48,648) | \$ 2,557,760 | | 8.80% | | | |

Overtime

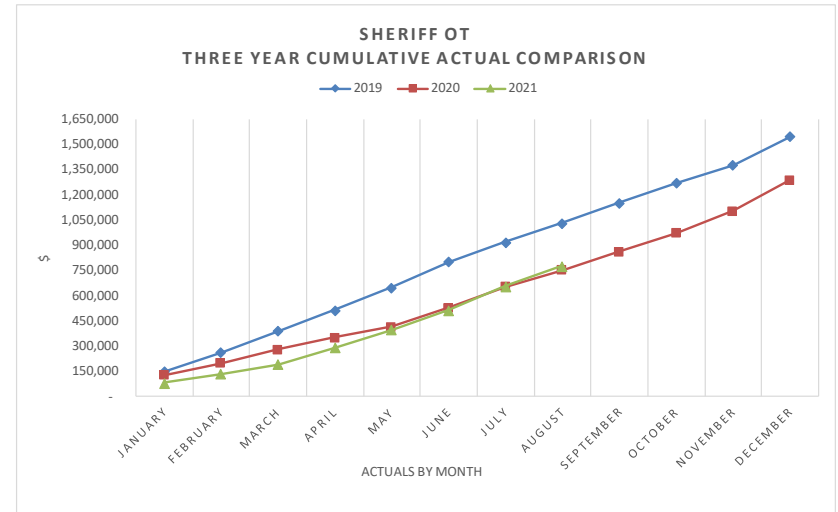
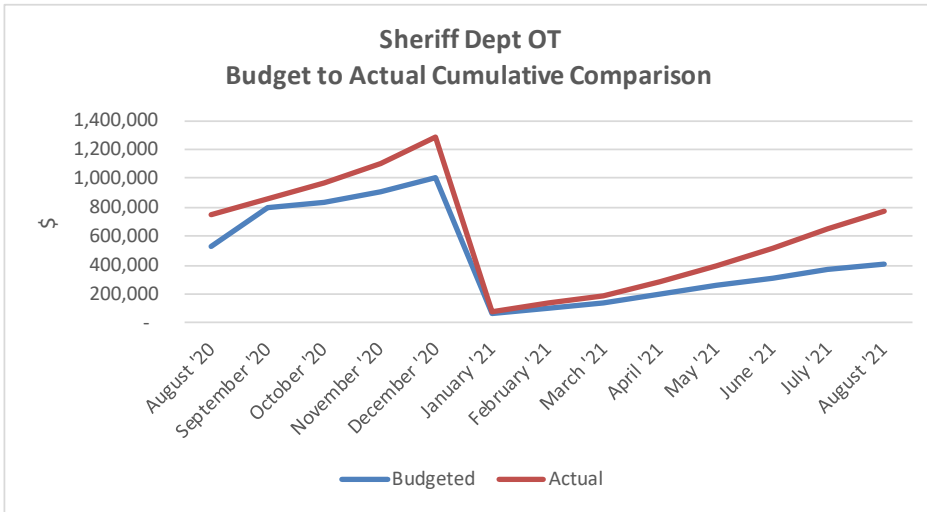
| Department | Overtime | | \$ Variance | % of Variance |
|---------------------------|-------------------|-------------------|---------------------|------------------|
| | Budget | Actual | | |
| Airport | \$ 2,864 | \$ 4,976 | \$ (2,112) | ↓ -73.74% |
| Building Services | 13,757 | 12,652 | 1,105 | ↑ 8.03% |
| Clerk of Courts | 2,348 | 2,569 | (221) | ↓ -9.41% |
| Corporation Counsel | - | - | - | → 0.00% |
| County Administrator | - | - | - | → 0.00% |
| County Board | - | - | - | → 0.00% |
| County Clerk | 400 | 222 | 178 | ↑ 44.50% |
| Court Commissioner | - | - | - | → 0.00% |
| District Attorney | - | - | - | → 0.00% |
| Finance | 1,334 | - | 1,334 | ↑ 100.00% |
| Human Resources | - | 72 | (72) | ↓ -100.00% |
| Medical Examiner | - | - | - | → 0.00% |
| Non-Departmental | - | - | - | → 0.00% |
| Planning & Conservation | - | 42 | (42) | ↓ -100.00% |
| Register of Deeds | - | - | - | → 0.00% |
| Sheriff | 412,361 | 778,573 | (366,212) | ↓ -88.81% |
| 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 | \$ 433,064 | \$ 799,106 | \$ (366,042) | ↓ -84.52% |

- Airport – Expenditure variance due to less than budgeted utilities, grounds and runway de-icing and equipment not yet purchased
- Building Services – Expenditure variance due to lower utilities, unspent consulting, delayed software maintenance, structural repairs not started, outlay projects not started, delayed computer equipment, and less than budgeted maintenance and cleaning supplies
- Clerk of Courts – Revenue variance due to use of state tax refund intercept program and other daily collection efforts – more than budgeted court fees, ordinance violations, and state revenue; Expenditure variance due vacant positions and related insurances and jury expenses
- County Board - Expenditure variance due to carryover request for travel and meals, less than budgeted mileage, and change in employee insurance versus budget
- County Clerk – Revenue variance is due to less than budgeted marriage, animal, and passport licenses along with passport photos
- Human Resources – Expenditure variance due to vacancy savings, advertising requests below budget, and manager and supervisor training undetermined
- Non Departmental – Revenue variance due to lower than budgeted investment interest, more than budgeted interest on delinquent and foreclosed properties, unbudgeted City of Sheboygan TID closure, and unbudgeted sale of an Amsterdam Dunes property
- Register of Deeds – Revenue variance due to real estate and encumbrance activity fluctuations; Expenditure variance due to timing of scanning project
- UW GB – Sheboygan Campus – Expenditure variance due to less than budgeted maintenance services, maintenance of equipment, and repair parts
- UW Extension – Expenditure variance due to savings from employee vacancy, educator savings due to budgeted position not being filled until summer and savings on food due to Agronomy day going virtual
- Veterans Commission – Expenditure variance due to veteran transportation program on hold due to COVID and utility and rent assistance down due to moratorium for half the year

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

General Fund – Sheriff’s Department OT

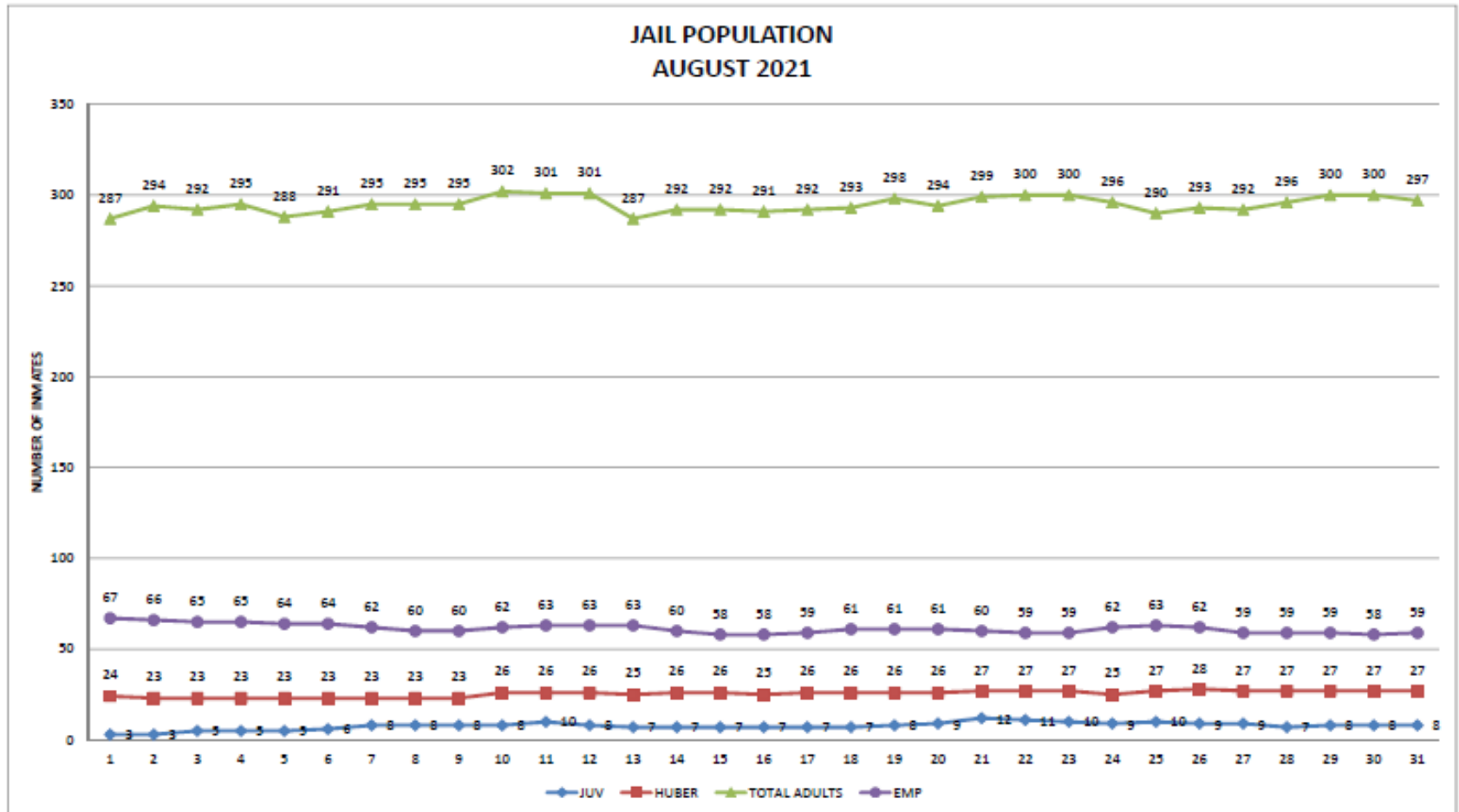
As of August 31, 2021



- August 2021 - \$366k over budget
- August 2021 actual just slightly above this time in 2020

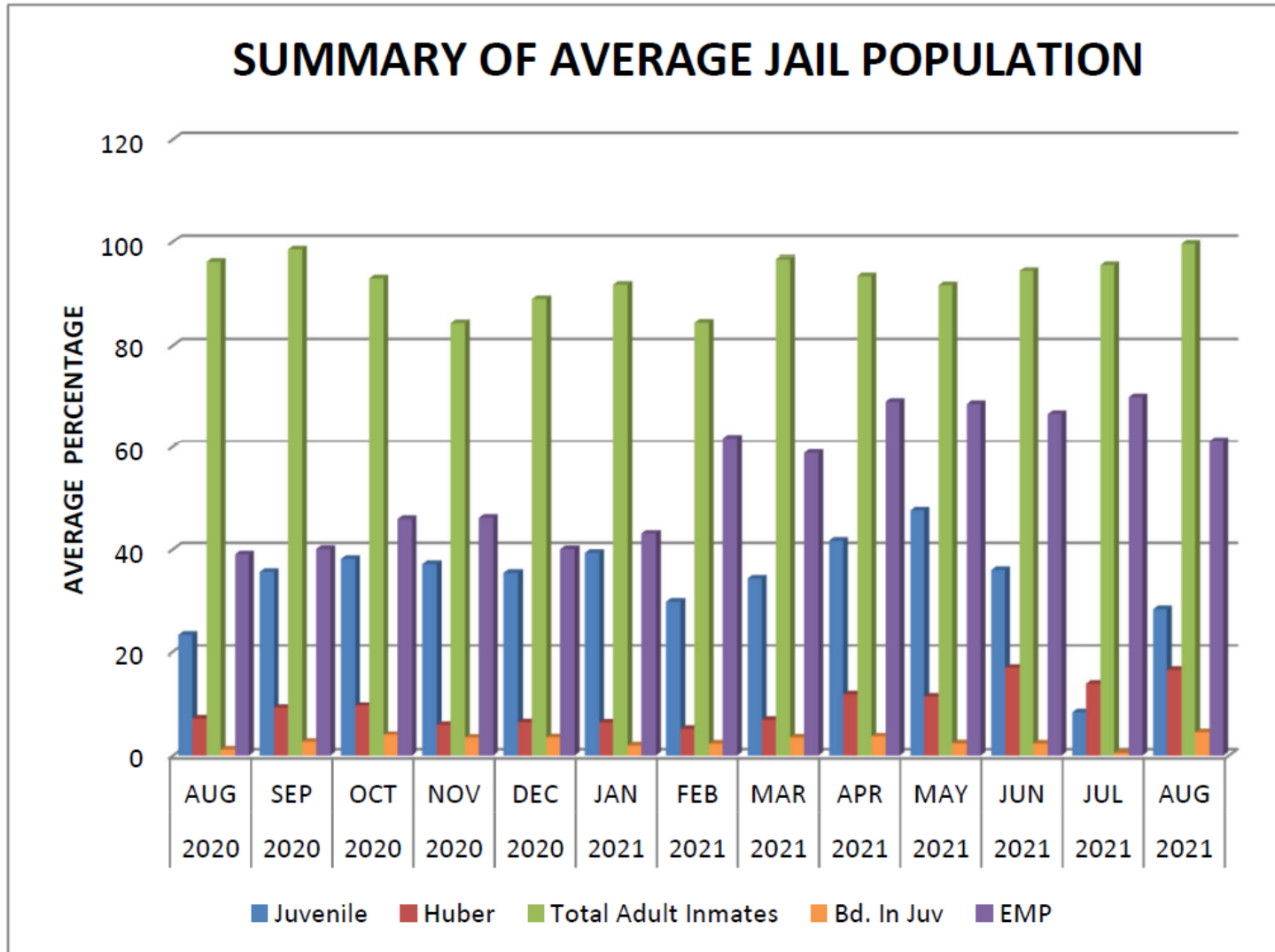
General Fund – Sheriff’s Department

As of August 31, 2021



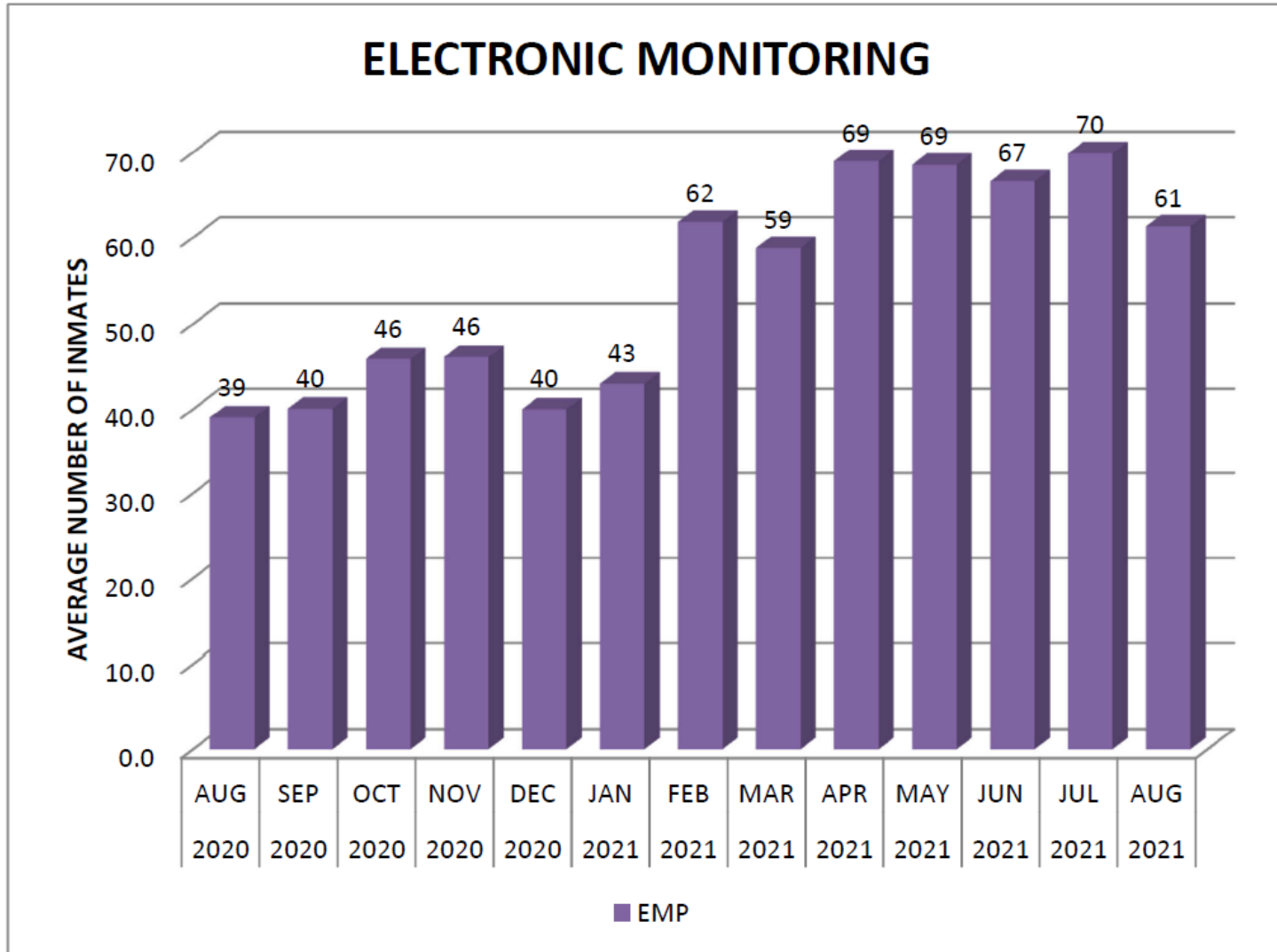
General Fund – Sheriff’s Department

As of August 31, 2021 (12 Month History)



General Fund – Sheriff’s Department

As of August 31, 2021



General Fund – Sheriff’s Department

As of August 31, 2021



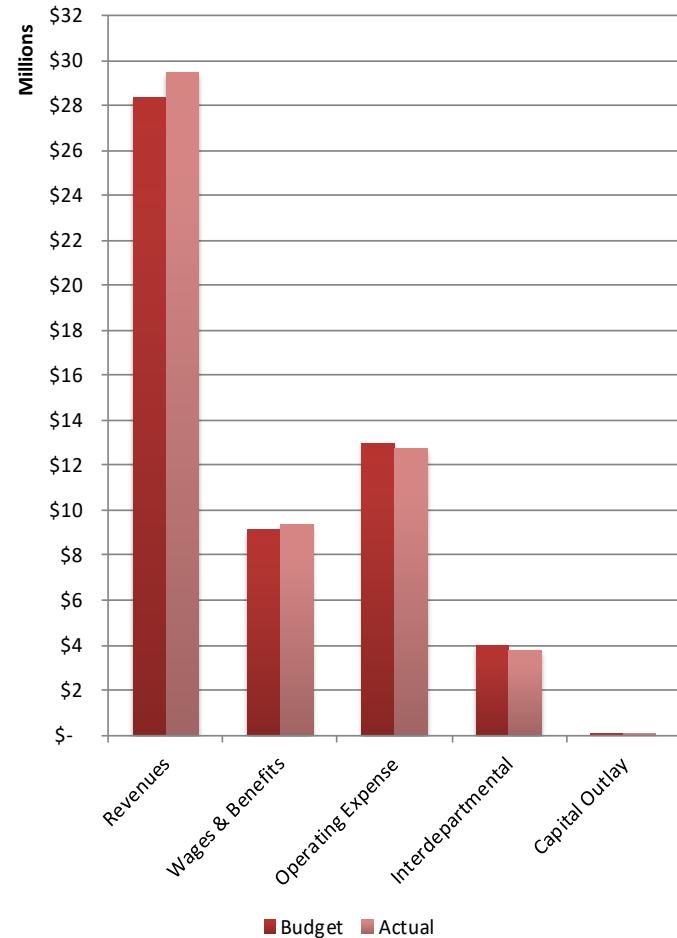
YTD Cost to Sheboygan Co: \$888,288.57
 YTD Invoiced to the State: \$596,987.46
 YTD Net Cost to Sheboygan Co: \$291,301.11

Special Revenue Fund

(Budget to Actual)

Year to Date August 31, 2021

| | Budget | Actual | Variance | % Actual to Budget |
|-------------------------------|---------------------|---------------------|---------------------|---------------------------|
| Revenues | \$28,386,317 | \$29,514,892 | \$ 1,128,575 | 104% |
| Wages & Benefits | (9,097,035) | (9,371,486) | (274,451) | 103% |
| Operating Expense | (13,009,537) | (12,788,922) | 220,615 | 98% |
| Interdepartmental | (3,989,243) | (3,742,441) | 246,802 | 94% |
| Capital Outlay | (80,000) | (14,403) | 65,597 | 18% |
| Total Expenses | (26,175,815) | (25,917,252) | 258,563 | 99% |
| Other Financing | - | - | - | N/A |
| Change in Fund Balance | \$ 2,210,502 | \$ 3,597,640 | \$ 1,387,138 | 163% |



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

Special Revenue Fund (Variance Change)

Year to Date August 31, 2021

| | <u>Prior Month</u> | <u>Variance</u> <u>Current Month</u> | <u>Change</u> |
|------------------------|---------------------|---|--------------------|
| Revenues | \$ 1,035,632 | \$ 1,128,575 | \$ 92,943 |
| Wages & Benefits | (263,502) | (274,451) | (10,949) |
| Operating Expense | 411,593 | 220,615 | (190,978) |
| Interdepartmental | 212,268 | 246,802 | 34,534 |
| Capital Outlay | 80,000 | 65,597 | (14,403) |
| Total Expenses | <u>440,359</u> | <u>258,563</u> | <u>(181,796)</u> |
| Other Financing | <u>-</u> | <u>-</u> | <u>-</u> |
| Change in Fund Balance | <u>\$ 1,475,991</u> | <u>\$ 1,387,138</u> | <u>\$ (88,853)</u> |

- Revenues are more than budgeted. State grants are more than budgeted and claimed as there are allowable expenses
- Negative Wage & Benefits negative variance due to more than budgeted wages in Public Health due to COVID
- Operating Expense current month change due to more than budgeted professional services, transportation, maintenance of equipment, client services, advertising, lodging, general supplies, postage, and computer systems
- Interdepartmental Expense positive variance due to employee benefit options
- Capital outlay current month change due to the budgeted purchase of a medium bus in a prior month

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

Special Revenue Fund – Department Analysis

Year to Date August 31, 2021

Overall Budget

| Department | Variances | | | | % of Outflow |
|-----------------------|---------------------|-------------------|-----------------|---------------------|----------------|
| | Revenue | Expenditures | Other Financing | Total | |
| Community Programs | \$ (602,872) | \$ 427,247 | \$ - | \$ (175,625) | ↓ -1.36% |
| Economic Support | (116,764) | 248,286 | - | 131,522 | ↑ 4.71% |
| Elder Services | 17,161 | 82,798 | - | 99,959 | ↑ 9.56% |
| HHS Administration | 5,783 | 3,377 | - | 9,160 | ↑ 1275.77% |
| Public Health Service | 998,302 | (716,318) | - | 281,984 | ↑ 15.02% |
| Social Services | 818,088 | 225,368 | - | 1,043,456 | ↑ 13.75% |
| Total HHS | \$ 1,119,698 | \$ 270,758 | \$ - | \$ 1,390,456 | ↑ 5.31% |
| Public Safety Sp Rev | 8,877 | (12,196) | - | (3,319) | → 0.00% |

Overtime

| Department | Overtime | | | |
|-----------------------|------------------|------------------|-------------------|------------------|
| | Budget | Actual | \$ Variance | % Variance |
| Community Programs | \$ 5,800 | \$ 6,540 | \$ (740) | ↓ -12.76% |
| Economic Support | 1,341 | 570 | 771 | ↑ 57.49% |
| Elder Services | 720 | 212 | 508 | ↑ 70.56% |
| HHS Administration | 800 | 2,049 | (1,249) | ↓ -156.13% |
| Public Health Service | - | 18,456 | (18,456) | ↓ -100.00% |
| Social Services | 27,820 | 18,500 | 9,320 | ↑ 33.50% |
| Total | \$ 36,481 | \$ 46,327 | \$ (9,846) | ↓ -26.99% |
| Public Safety Sp Rev | - | - | - | → 0.00% |

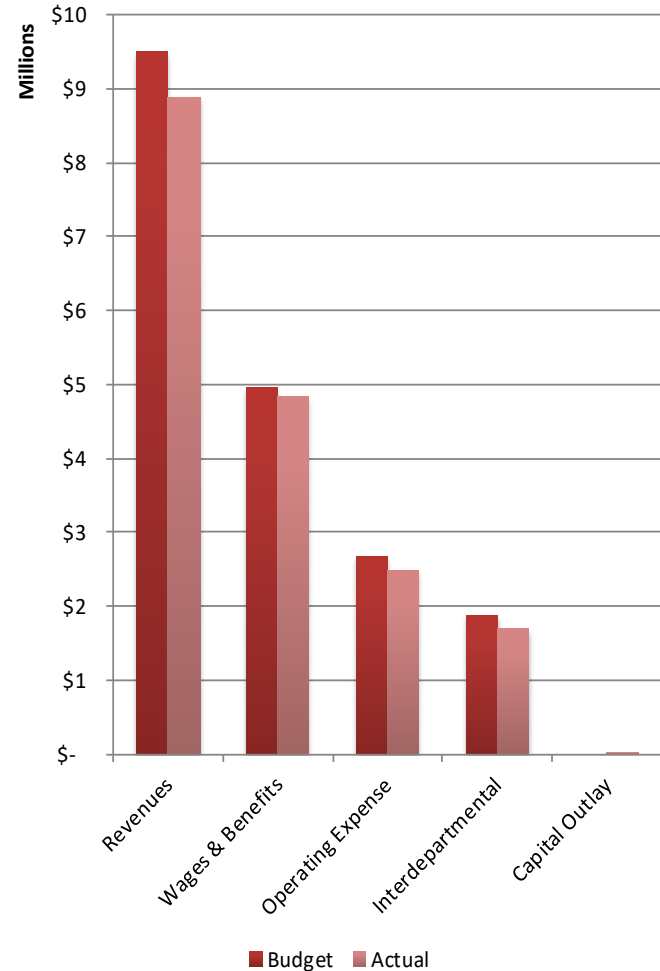
- Community Programs – Revenue variance due to more than budgeted state revenue but less than budgeted medical assistance due to client program eligibility and enrollment fluctuations; Expense variance due to less than budgeted client services in the areas of CCS, birth to three, residential CBRF, but more than budgeted in IMD out of County, Residential AFH, CBRF crisis bed hold, Supportive Home care, Inpatient hospital
- Economic Support – Revenue variance due to more than budgeted federal revenue; Expense variance due to less than budgeted wages and benefits, purchased services, mileage, trainings, and office supplies
- Elder Services – Expense variance due to less than budgeted wages and benefits, client services, and capital outlay not yet purchased but already budgeted
- Public Health – Revenue variance due to more than budgeted or unbudgeted state revenue (\$959,554 CARES COVID); Expense variance due to more than budgeted wages and benefits due to COVID, advertising, and office supplies
- Social Services - Revenue variance due to more than budgeted state revenue personal payments, and foster homes; Expense variance due to less than budgeted client services

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

Enterprise Fund (Budget to Actual)

Year to Date August 31, 2021

| | Budget | Actual | Variance | % Actual to Budget |
|------------------------|--------------------|---------------------|--------------------|-------------------------------|
| Revenues | \$ 9,503,281 | \$ 8,881,243 | \$ (622,038) | 93% |
| Wages & Benefits | (4,970,872) | (4,834,083) | 136,789 | 97% |
| Operating Expense | (2,680,652) | (2,479,353) | 201,299 | 92% |
| Interdepartmental | (1,866,689) | (1,690,854) | 175,835 | 91% |
| Capital Outlay | - | (5,145) | (5,145) | N/A |
| Total Expenses | <u>(9,518,213)</u> | <u>(9,009,435)</u> | <u>508,778</u> | <u>95%</u> |
| Other Financing | <u>-</u> | <u>16,886</u> | <u>16,886</u> | <u>N/A</u> |
| Change in Fund Balance | <u>\$ (14,932)</u> | <u>\$ (111,306)</u> | <u>\$ (96,374)</u> | <u>745%</u> |



Enterprise Fund includes Rocky Knoll

Enterprise Fund (Variance Change)

Year to Date August 31, 2021

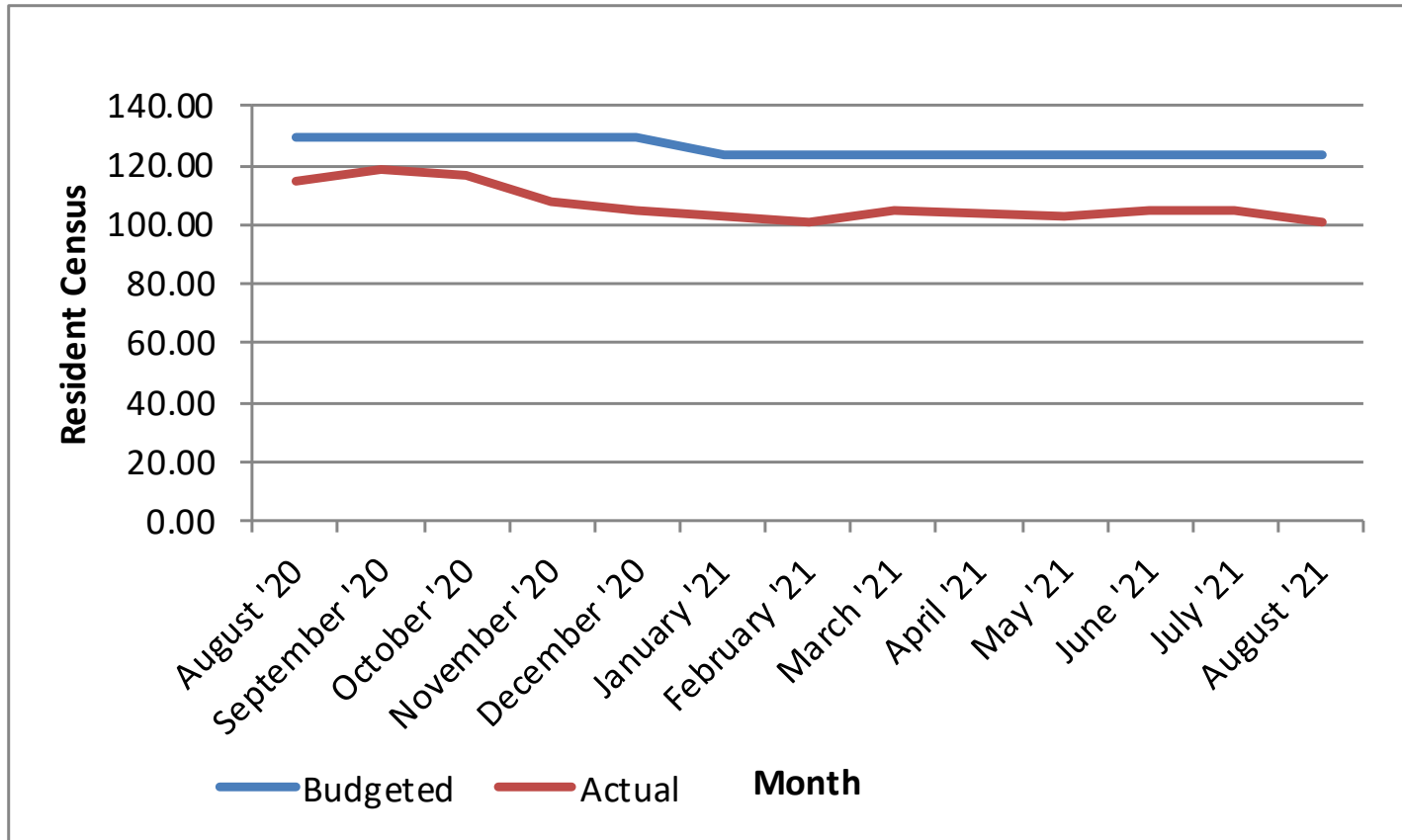
| | <u>Prior Month</u> | <u>Variance</u> <u>Current Month</u> | <u>Change</u> |
|------------------------|--------------------|---|--------------------|
| Revenues | \$ (417,269) | \$ (622,038) | \$ (204,769) |
| Wages & Benefits | 132,860 | 136,789 | 3,929 |
| Operating Expense | 142,574 | 201,299 | 58,725 |
| Interdepartmental | 146,408 | 175,835 | 29,427 |
| Capital Outlay | <u>(5,145)</u> | <u>(5,145)</u> | <u>-</u> |
| Total Expenses | 416,697 | 508,778 | 92,081 |
| Other Financing | <u>-</u> | <u>16,886</u> | <u>16,886</u> |
| Change in Fund Balance | \$ <u>(572)</u> | \$ <u>(96,374)</u> | \$ <u>(95,802)</u> |

- Revenues variance current month change is due to less than budgeted room & care and ancillary revenue. Budgeted Census for August was 124.00, Average Census for August was 100.71
- Operating Expenses variance current month is due to less than budgeted professional services, ancillary services, utilities, contracted services, maintenance of equipment, and health care/medical supplies, but more than budgeted general supplies and computer systems over \$500
- Positive Interdepartmental expenses variance are a result of lower than budgeted health insurance expenses due to staff benefit plan options selected

Enterprise Fund includes Rocky Knoll

Enterprise Fund (Budget to Actual Census)

August 31, 2021 (12 Month History)



Enterprise Fund – Department Analysis




Year to Date August 31, 2021

Overall Budget

| <u>Department</u> | <u>Revenue</u> | <u>Variances</u> | | | <u>% of Outflow</u> |
|-------------------|---------------------|---------------------|------------------------|--------------------|---------------------|
| | | <u>Expenditures</u> | <u>Other Financing</u> | <u>Total</u> | |
| Rocky Knoll | \$ (622,038) | \$ 508,778 | \$ 16,886 | \$ (96,374) | ↓ -1.01% |
| Total | \$ (622,038) | \$ 508,778 | \$ 16,886 | \$ (96,374) | |

Overtime

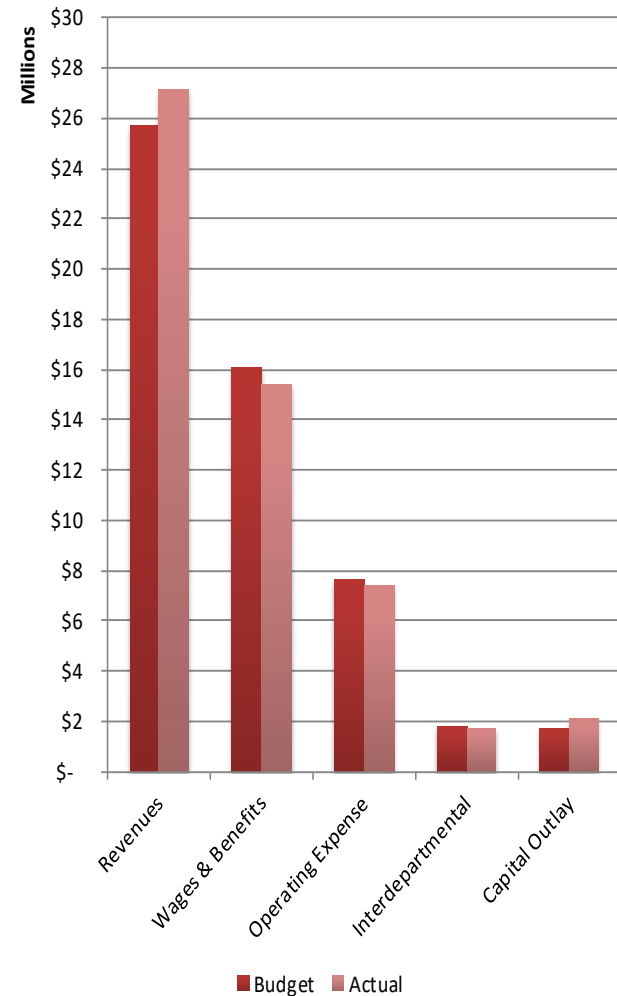
| <u>Department</u> | <u>Budget</u> | <u>Overtime</u> | | |
|-------------------|------------------|------------------|--------------------|-------------------|
| | | <u>Actual</u> | <u>\$ Variance</u> | <u>% Variance</u> |
| Rocky Knoll | \$228,161 | \$193,107 | \$ 35,054 | ↑ 15.36% |
| Total | \$228,161 | \$193,107 | \$ 35,054 | |

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

Internal Services (Budget to Actual)

Year to Date August 31, 2021

| | Budget | Actual | Variance | % Actual to Budget |
|------------------------|----------------|---------------|-----------------|---------------------------|
| Revenues | \$25,750,740 | \$27,173,977 | \$ 1,423,237 | 106% |
| Wages & Benefits | (16,044,548) | (15,393,786) | 650,762 | 96% |
| Operating Expense | (7,655,713) | (7,376,683) | 279,030 | 96% |
| Interdepartmental | (1,830,386) | (1,721,917) | 108,469 | 94% |
| Capital Outlay | (1,735,590) | (2,105,109) | (369,519) | 121% |
| Total Expenses | (27,266,237) | (26,597,495) | 668,742 | 98% |
| Other Financing | 299,304 | 585,556 | 286,252 | 196% |
| Change in Fund Balance | \$ (1,216,193) | \$ 1,162,038 | \$ 2,378,231 | 96% |



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

Internal Services (Variance Change)

Year to Date August 31, 2021

| | <u>Prior Month</u> | <u>Variance</u> <u>Current Month</u> | <u>Change</u> |
|------------------------|---------------------|---|---------------------|
| Revenues | \$ 2,159,501 | \$ 1,423,237 | \$ (736,264) |
| Wages & Benefits | 576,116 | 650,762 | 74,646 |
| Operating Expense | (211,986) | 279,030 | 491,016 |
| Interdepartmental | 22,167 | 108,469 | 86,302 |
| Capital Outlay | <u>(213,791)</u> | <u>(369,519)</u> | <u>(155,728)</u> |
| Total Expenses | 172,506 | 668,742 | 496,236 |
| Other Financing | <u>284,924</u> | <u>286,252</u> | <u>1,328</u> |
| Change in Fund Balance | <u>\$ 2,616,931</u> | <u>\$ 2,378,231</u> | <u>\$ (238,700)</u> |

- Revenues are more than budget. Current month change is due more than budgeted municipal charges and capitalized expenses for Highway but less than budgeted employee benefits & insurance revenue
- Wages and Benefits variance is less than budget due to less than budgeted health insurance and workers compensation but more than budgeted Highway OT
- Operating Expenses are less than budget. The current month change was mainly due to less than budgeted transportation, maintenance services, auto parts, right of way, general supplies, and inventory adjustments but more than budgeted utilities, roadway, and fuel
- Interdepartmental variance due to actual department charges for health versus budgeted
- Capital outlay change is due to purchases of two spreader boxes, land right of way, and tandem plow truck for the Highway department

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, 2021

Overall Budget

| Department | Revenue | Variances | | Total | % of Outflow |
|-------------------------------|---------------------|-------------------|-------------------|---------------------|--------------|
| | | Expenditures | Other Financing | | |
| Employee Benefits & Insurance | \$ (919,634) | \$ 813,372 | \$ - | \$ (106,262) | ↓ -0.93% |
| Highway | 2,269,394 | (183,686) | 14,295 | 2,100,003 | ↑ 15.28% |
| Information Technology | 73,476 | 39,056 | 271,957 | 384,489 | ↑ 23.77% |
| Insurance | 1 | (1) | - | - | → 0.00% |
| Total | \$ 1,423,237 | \$ 668,741 | \$ 286,252 | \$ 2,378,230 | |

Overtime

| Department | Budget | Actual | \$ Variance | % Variance |
|-------------------------------|-------------------|-------------------|---------------------|------------------|
| | | | | |
| Employee Benefits & Insurance | \$ - | \$ - | \$ - | → 0.00% |
| Highway | 265,648 | 486,832 | (221,184) | ↓ -83.26% |
| Information Systems | - | 108 | (108) | ↓ 100.00% |
| Insurance | - | - | - | → 0.00% |
| Total | \$ 265,648 | \$ 486,940 | \$ (221,292) | ↓ -83.30% |

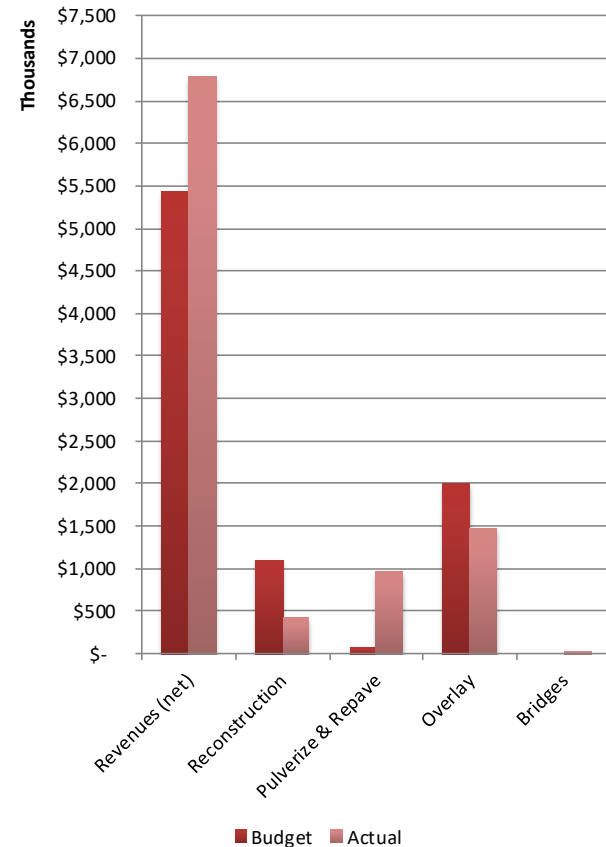
- Employee benefits & insurance – Revenue variance due to budgeted employee enrollment for health and dental being lower than actual enrollment; Expenditure variance due to less than budgeted health, dental, life insurance, workers compensation while unemployment was more than budgeted
 - Health Insurance reserve - \$2.94M as of 8/31/2021 compared to \$3.06M as of July**
- Highway – Revenue variance due to more than budgeted highway maintenance charges to the state and municipal charges along with unbudgeted state transportation revenue; Expenditure due to more than budgeted overtime, utilities, supplies, roadway, fuel, and capital outlay budgeted in later months but less than budgeted transportation, structural, and right of way
- Information Technology – Expenditure variance due to less than budgeted consulting and maintenance of equipment, but more than budgeted computer systems; transfers in are due to unbudgeted clean up of capital projects and related transfers back to IT net position

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

Transportation Fund (Budget to Actual)

Year to Date August 31, 2021

| | Budget | Actual | Variance | % Actual to Budget |
|-------------------------------|--------------------------|----------------------------|----------------------------|---------------------------|
| County Sales Tax | \$ 6,180,275 | \$ 7,529,388 | \$ 1,349,113 | 122% |
| Sales Tax Distribution | <u>(750,000)</u> | <u>(750,000)</u> | <u>-</u> | <u>100%</u> |
| Total Revenues | 5,430,275 | 6,779,388 | 1,349,113 | 125% |
| Reconstruction | (1,104,414) | (415,389) | 689,025 | 38% |
| Pulverize & Repave | (74,787) | (975,046) | (900,259) | 1304% |
| Overlay | (1,997,212) | (1,476,212) | 521,000 | 74% |
| Bridges | - | (27,824) | (27,824) | N/A |
| Total Expenses | (3,176,413) | (2,894,471) | 281,942 | 91% |
| Other Financing | <u>(1,414,000)</u> | <u>(1,478,415)</u> | <u>(64,415)</u> | <u>105%</u> |
| Change in Fund Balance | <u>\$ 839,862</u> | <u>\$ 2,406,502</u> | <u>\$ 1,566,640</u> | <u>287%</u> |



Transportation Fund (Variance Change)

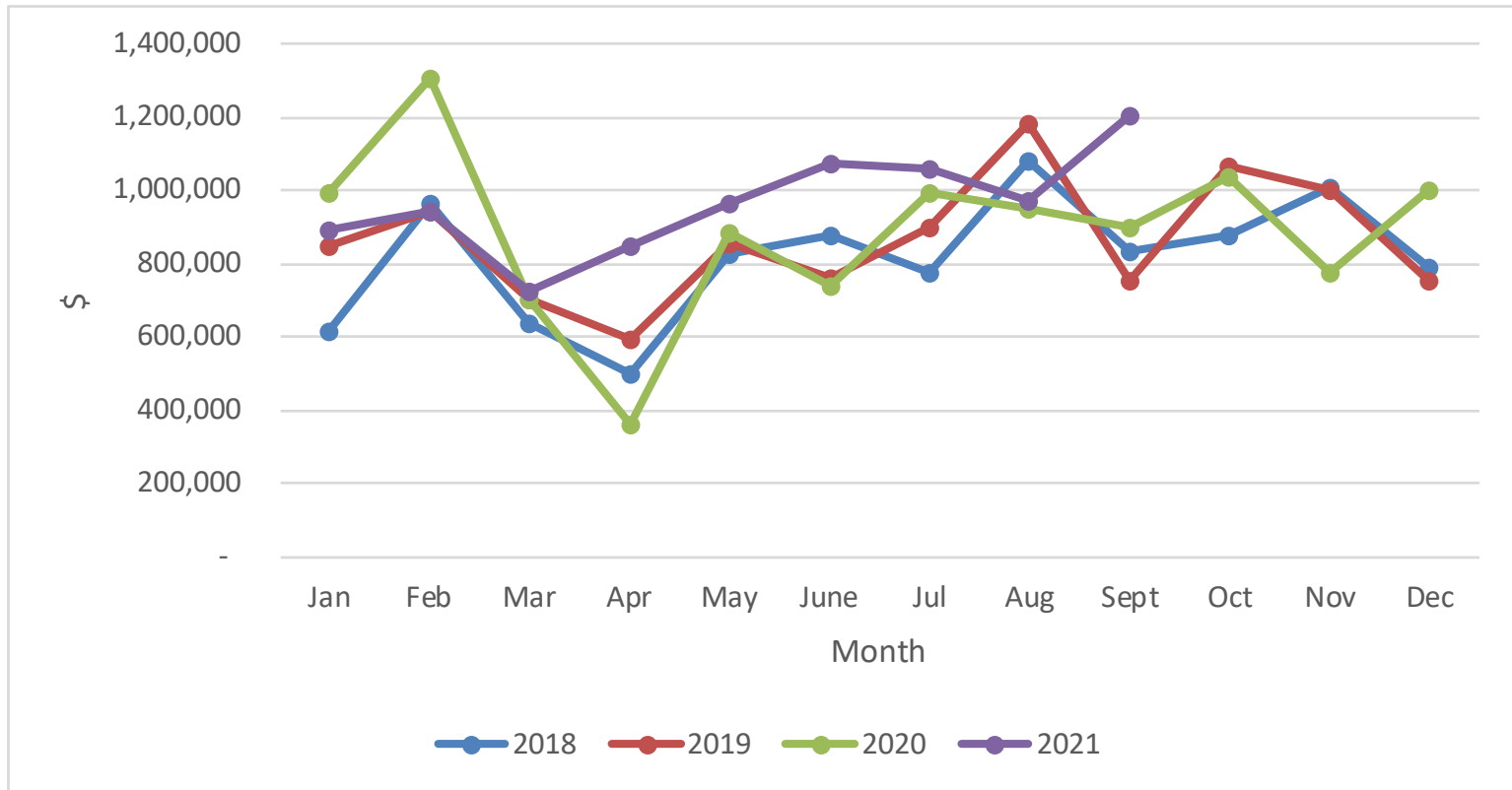
Year to Date August 31, 2021

| | <u>Prior Month</u> | <u>Variance</u> <u>Current Month</u> | <u>Change</u> |
|------------------------|--------------------|---|-------------------|
| County Sales Tax | \$ 1,208,030 | \$ 1,349,113 | \$ 141,083 |
| Sales Tax Distribution | - | \$ - | - |
| Total Revenues | <u>1,208,030</u> | <u>1,349,113</u> | <u>141,083</u> |
| Reconstruction | 531,810 | 689,025 | 157,215 |
| Pulverize & Repave | (710,881) | (900,259) | (189,378) |
| Overlay | 44,670 | 521,000 | 476,330 |
| Bridges | (25,837) | (27,824) | (1,987) |
| Total Expenses | <u>(160,238)</u> | <u>281,942</u> | <u>442,180</u> |
| Other Financing | <u>(64,415)</u> | <u>(64,415)</u> | <u>-</u> |
| Change in Fund Balance | <u>\$ 983,377</u> | <u>\$ 1,566,640</u> | <u>\$ 583,263</u> |

- Sales tax revenue overall is more than budget as of August
- August expenses are less than budgeted which is due to timing

Transportation Fund

(Actual County Sales Tax Received by Month)



Questions...

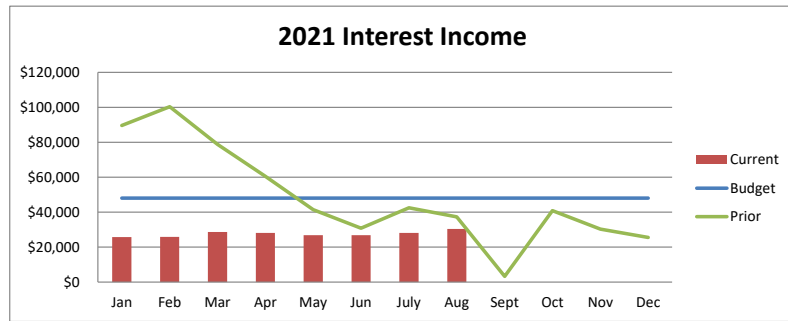
Sheboygan County Portfolio Summary as of August 31, 2021

| 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% | 0.52% | September 24, 2025 | 992,960 | 998,530 | -5,570 | September 24, 2021 | Daily |
| September 29, 2020 | 750,000 | Federal Home Loan Bank | 3130AK353 | AA+/AAA | 0.30% | 0.30% | 0.30% | 0.30% | 0.30% | September 29, 2023 | 749,790 | 749,745 | 45 | September 29, 2021 | Daily |
| March 10, 2021 | 750,000 | Federal Home Loan Bank | 3130ALD24 | AA+/AAA | 0.50% | 0.50% | 0.50% | 0.50% | 0.50% | March 10, 2025 | 748,470 | 750,000 | -1,530 | September 10, 2021 | Quarterly |
| February 24, 2021 | 750,000 | Federal Home Loan Bank | 3130ALGX6 | AA+/AAA | 0.40% | 0.40% | 1.33% | 0.40% | 0.40% | February 24, 2028 | 745,545 | 750,000 | -4,455 | February 24, 2023 | Quarterly |
| March 24, 2021 | 750,000 | Federal Home Loan Bank | 3130ALJ47 | AA+/AAA | 0.70% | 0.70% | 0.70% | 0.70% | 0.70% | September 24, 2025 | 748,928 | 750,000 | -1,073 | September 24, 2021 | Quarterly |
| March 30, 2021 | 750,000 | Federal Home Loan Bank | 3130ALMH4 | AA+/AAA | 0.50% | 0.50% | 1.01% | 0.50% | 0.50% | March 30, 2026 | 749,078 | 750,000 | -923 | September 30, 2021 | Quarterly |
| March 30, 2021 | 500,000 | Federal Home Loan Bank | 3130ALPW8 | AA+/AAA | 1.00% | 1.00% | 1.65% | 1.00% | 1.00% | March 30, 2028 | 499,345 | 500,000 | -655 | September 30, 2021 | Quarterly |
| February 18, 2021 | 748,695 | Federal Home Loan Bank | 3130AL351 | AA+/AAA | 0.63% | 0.66% | 0.66% | 0.66% | 0.66% | February 17, 2026 | 745,253 | 748,695 | -3,443 | November 17, 2021 | Quarterly |
| May 26, 2021 | 750,000 | Federal Home Loan Bank | 3130AMFN7 | AA+/AAA | 0.50% | 0.50% | 1.16% | 0.50% | 0.50% | May 26, 2026 | 749,168 | 750,000 | -833 | November 26, 2021 | Quarterly |
| July 29, 2021 | 750,000 | Federal Home Loan Bank | 3130ANBC3 | AA+/AAA | 0.51% | 0.51% | 0.51% | 0.51% | 0.51% | July 29, 2024 | 749,955 | 750,000 | -45 | October 29, 2021 | Quarterly |
| July 28, 2021 | 750,000 | Federal Home Loan Bank | 3130ANCS7 | AA+/AAA | 0.50% | 0.50% | 1.58% | 0.50% | 0.50% | July 28, 2028 | 747,158 | 750,000 | -2,843 | July 28, 2022 | Annually |
| August 20, 2020 | 750,000 | Federal Farm Credit Bank | 3133EL4J0 | AA+/AAA | 0.47% | 0.47% | 0.47% | 0.47% | 0.47% | August 19, 2024 | 749,423 | 749,850 | -428 | September 18, 2021 | Daily |
| September 29, 2020 | 750,000 | Federal Farm Credit Bank | 3133EMBH4 | AA+/AAA | 0.53% | 0.53% | 0.53% | 0.53% | 0.53% | September 29, 2025 | 746,288 | 750,135 | -3,848 | September 29, 2021 | Daily |
| March 1, 2021 | 500,000 | Federal Farm Credit Bank | 3133EMSD5 | AA+/AAA | 0.25% | 0.25% | 0.25% | 0.25% | 0.25% | March 1, 2024 | 498,670 | 500,000 | -1,330 | September 1, 2021 | Quarterly |
| May 19, 2021 | 500,000 | Federal Farm Credit Bank | 3133EMZW5 | AA+/AAA | 0.73% | 0.73% | 0.73% | 0.73% | 0.73% | May 19, 2025 | 499,735 | 500,000 | -265 | September 19, 2021 | Daily |
| March 26, 2021 | 742,463 | Federal Home Loan Mtg Co | 3134GWXW1 | -/AAA | 0.55% | 2.39% | 0.78% | 0.78% | 0.78% | October 15, 2025 | 746,685 | 742,463 | 4,223 | October 15, 2021 | Quarterly |
| October 23, 2020 | 800,000 | Federal Home Loan Mtg Co | 3134GWZT6 | -/AAA | 0.32% | 0.32% | 0.32% | 0.32% | 0.32% | April 23, 2024 | 799,168 | 797,344 | 1,824 | October 23, 2021 | Quarterly |
| August 26, 2020 | 750,000 | Federal National Mtg Assoc | 3136G4V91 | AA+/AAA | 0.40% | 0.40% | 0.40% | 0.40% | 0.40% | February 26, 2024 | 750,060 | 748,088 | 1,973 | November 26, 2021 | Quarterly |
| August 28, 2020 | 750,000 | Federal National Mtg Assoc | 3136G4Z97 | AA+/AAA | 0.38% | 0.38% | 0.38% | 0.38% | 0.38% | February 28, 2024 | 750,345 | 751,058 | -713 | February 28, 2022 | Quarterly |
| August 28, 2020 | 750,000 | Federal National Mtg Assoc | 3136G4Z88 | AA+/AAA | 0.33% | 0.33% | 0.33% | 0.33% | 0.33% | August 28, 2023 | 750,863 | 749,423 | 1,440 | February 28, 2022 | Quarterly |
| March 9, 2021 | 499,530 | Federal Home Loan Mtg Co | 3137EAF2 | AA+/AAA | 0.25% | 0.28% | 0.28% | 0.28% | 0.28% | December 4, 2023 | 499,865 | 499,530 | 335 | September 4, 2021 | Quarterly |
| October 29, 2020 | 500,000 | Federal Ag Mtg Corp | 31422BY38 | -/- | 0.43% | 0.43% | 0.43% | 0.43% | 0.43% | October 29, 2025 | 494,380 | 498,545 | -4,165 | October 29, 2025 | Non |
| July 5, 2013 | 706,177 | Government National Mtg Assoc | 38378TKF6 | AA+/AAA | 1.19% | 1.41% | 1.41% | 1.41% | 1.41% | May 20, 2043 | 727,729 | 722,744 | 4,985 | May 20, 2043 | Monthly |
| June 10, 2013 | 195,000 | Shorewood Hills, WI | 825224EK0 | AA+/AAA | 2.50% | 2.50% | 2.50% | 2.50% | 2.50% | May 1, 2023 | 201,232 | 203,681 | -2,449 | May 1, 2023 | Non |
| June 10, 2013 | 185,000 | Shorewood Hills, WI | 825224EL8 | AA+/AAA | 2.75% | 2.75% | 2.75% | 2.75% | 2.75% | May 1, 2024 | 191,096 | 194,030 | -2,934 | May 1, 2023 | Daily |
| October 6, 2020 | 252,547 | Madison, WI | 55844PVG0 | AAA/- | 2.00% | 2.00% | 2.00% | 0.43% | 0.43% | March 1, 2024 | 249,610 | 252,900 | -3,290 | September 1, 2021 | Daily |
| March 23, 2021 | 700,000 | Rock County, WI | 772028RM0 | -/AAA | 0.40% | 0.40% | 0.40% | 0.40% | 0.40% | September 1, 2024 | 697,634 | 700,000 | -2,366 | September 1, 2024 | Non |
| March 13, 2013 | 90,000 | Auburndale SD, WI | 05068PCN0 | AA/- | 3.10% | 3.10% | 3.10% | 3.10% | 3.10% | March 1, 2026 | 90,755 | 92,026 | -1,271 | March 1, 2022 | Daily |
| March 13, 2013 | 75,000 | Auburndale SD, WI | 05068PCK6 | AA/- | 2.70% | 2.70% | 2.70% | 2.70% | 2.70% | March 1, 2023 | 75,544 | 76,154 | -611 | March 1, 2022 | Daily |
| July 25, 2017 | 1,354,353 | State of Wisconsin | 97705MHG3 | -/- | 5.00% | 5.00% | 5.00% | 5.00% | 5.00% | May 1, 2026 | 1,135,387 | 1,169,685 | -34,298 | May 1, 2022 | Non |
| July 25, 2017 | 1,108,107 | State of Wisconsin | 97705MHM0 | AA/Aa2 | 5.00% | 5.00% | 5.00% | 5.00% | 5.00% | May 1, 2026 | 929,259 | 957,636 | -28,377 | May 1, 2022 | Annually |
| July 19, 2019 | 249,000 | American National Bank - Fox Cities CD | 02772JBD1 | Local | 2.00% | 2.00% | 2.00% | 2.00% | 2.00% | July 19, 2023 | 256,834 | 260,745 | -3,912 | July 19, 2023 | Non |
| August 30, 2018 | 249,000 | Blc Community CD | 05549CGS3 | Local | 3.00% | 3.00% | 3.00% | 3.00% | 3.00% | February 28, 2022 | 252,663 | 257,546 | -4,883 | February 28, 2022 | Non |
| October 30, 2017 | 249,000 | Choice Bank CD | 17037VBF8 | Local | 2.20% | 2.20% | 2.20% | 2.20% | 2.20% | October 30, 2023 | 258,671 | 263,283 | -4,611 | October 30, 2023 | Non |
| August 4, 2021 | 246,518 | Jpmorgan Chase CD | 48128UZB8 | Local | 0.65% | 0.85% | 0.85% | 0.85% | 0.85% | August 17, 2026 | 244,304 | 246,518 | -2,214 | August 17, 2026 | Non |
| December 23, 2016 | 249,000 | Settlers Bank CD | 81783LAQ9 | Local | 1.95% | 1.95% | 1.95% | 1.95% | 1.95% | December 23, 2021 | 250,472 | 253,624 | -3,152 | December 23, 2021 | Non |
| January 18, 2019 | 249,000 | Wells Fargo Bank CD | 949763WU6 | Local | 3.20% | 3.20% | 3.20% | 3.20% | 3.20% | January 18, 2024 | 265,138 | 271,674 | -6,536 | January 18, 2024 | Non |
| Various | 15,319 | LGIP - General | LGIPGEN | State | 0.05% | 0.05% | 0.05% | 0.05% | N/A | | 15,319 | 9 | - | n/a | Liquid |
| Various | 976,891 | LGIP - County Sales Tax | LGIPST | State | 0.05% | 0.05% | 0.05% | 0.05% | N/A | | 976,891 | 3 | - | n/a | Liquid |
| Various | 1,646,999 | LGIP - Building | LGIPBLDG | State | 0.05% | 0.05% | 0.05% | 0.05% | N/A | | 1,646,999 | 2,483,132 | - | n/a | Liquid |
| Various | 54,830,736 | Associated Bank - MM | ASBKREPO2 | Local | 0.15% | 0.15% | 0.15% | 0.15% | N/A | | 54,830,736 | 34,685,772 | - | n/a | Liquid |
| Various | 10,001 | Wisconsin Bank & Trust - MM | CBTMM1 | Local | 0.18% | 0.18% | 0.18% | 0.18% | N/A | | 10,001 | 10,002 | - | n/a | Liquid |
| Various | 10,012 | Cleveland State Bank | CLESTBK | Local | 0.40% | 0.40% | 0.40% | 0.40% | N/A | | 10,012 | 10,028 | - | n/a | Liquid |
| Various | 3,109,819 | Associated Bank - Checking | ASBKCHK1 | Local | 0.17% | 0.17% | 0.17% | 0.17% | N/A | | 3,109,819 | 2,302,379 | - | n/a | Liquid |
| TOTALS | 82,298,168 | | | | | | | | | | 81,937,232 | 60,946,974 | -118,196 | | |

Calls and Maturities

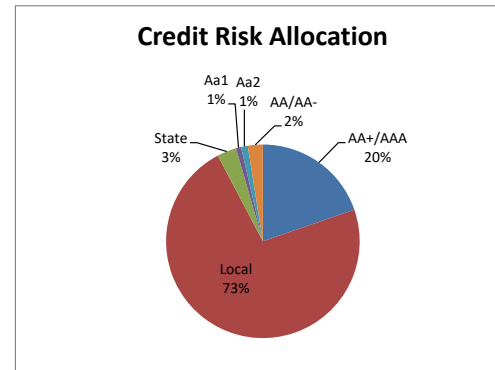
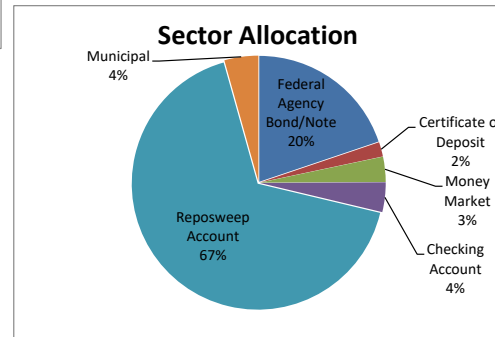
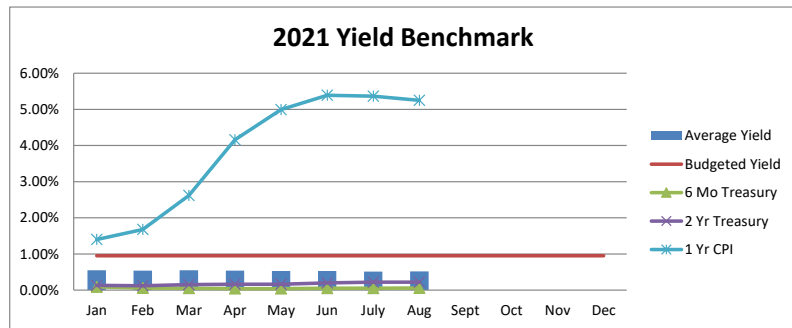
| Maturity Date | Book MV | Issuer | Broker | Rating | Current Rate | Gain/Loss Sale | Sale Price | Type |
|-----------------|---------|----------------|--------|--------|--------------|----------------|------------|---------|
| August 30, 2021 | 250,341 | Privatebank CD | MBS | Local | 1.50% | (\$2,341) | 248,000 | Matured |

Sheboygan County Portfolio Summary as of August 31, 2021



| 2021 Interest | |
|--------------------|-------------|
| Annual Budget | \$576,539 |
| Budget to Date | \$384,360 |
| Actual to Date | \$220,867 |
| Variance | (\$163,493) |
| Budgeted Yield | 0.95% |
| Avg Weighted Yield | 0.52% |

| Issuer | % of Portfolio |
|--------------------------------|----------------|
| Associated Bank | 70.71% |
| FHLB | 10.04% |
| LGIP | 3.22% |
| FFCB | 3.04% |
| FNMA | 2.75% |
| State of Wisconsin | 2.52% |
| FHLMC | 2.50% |
| GNMA | 0.89% |
| Rock County, WI | 0.85% |
| FAMC | 0.60% |
| Shorewood Hills, WI | 0.48% |
| Wells Fargo Bank CD | 0.32% |
| Choice Bank CD | 0.32% |
| American National Bank - Fox C | 0.31% |
| Bic Community CD | 0.31% |
| Settlers Bank CD | 0.31% |
| Madison, WI | 0.30% |
| Jpmorgan Chase CD | 0.30% |
| Auburndale SD, WI | 0.20% |
| Cleveland State Bank | 0.01% |
| Wisconsin Bank & Trust - MM | 0.01% |



Sheboygan County Portfolio Summary as of August 31, 2021

| Call Month | Market Value |
|------------|--------------|
| Current | 60,599,778 |
| Sep-21 | 7,732,160 |
| Oct-21 | 2,295,808 |
| Nov-21 | 2,244,480 |
| Dec-21 | 250,472 |
| Feb-22 | 1,753,870 |
| Mar-22 | 166,299 |
| May-22 | 2,064,646 |
| Jul-22 | 747,158 |
| Feb-23 | 745,545 |
| May-23 | 392,328 |
| Jul-23 | 256,834 |
| Oct-23 | 258,671 |
| Jan-24 | 265,138 |
| Sep-24 | 697,634 |
| Oct-25 | 494,380 |
| Aug-26 | 244,304 |
| May-43 | 727,729 |

| Maturity Month | Market Value |
|----------------|--------------|
| Current | 60,599,778 |
| Dec-21 | 250,472 |
| Feb-22 | 252,663 |
| Mar-23 | 75,544 |
| May-23 | 201,232 |
| Jul-23 | 256,834 |
| Aug-23 | 750,863 |
| Sep-23 | 749,790 |
| Oct-23 | 258,671 |
| Dec-23 | 499,865 |
| Jan-24 | 265,138 |
| Feb-24 | 1,500,405 |
| Mar-24 | 748,280 |
| Apr-24 | 799,168 |
| May-24 | 191,096 |
| Jul-24 | 749,955 |
| Aug-24 | 749,423 |
| Sep-24 | 697,634 |
| Mar-25 | 748,470 |
| May-25 | 499,735 |
| Sep-25 | 2,488,175 |
| Oct-25 | 1,241,065 |
| Feb-26 | 745,253 |
| Mar-26 | 839,833 |
| May-26 | 2,813,814 |
| Aug-26 | 244,304 |
| Feb-28 | 745,545 |
| Mar-28 | 499,345 |
| Jul-28 | 747,158 |
| May-43 | 727,729 |

