

NOTICE OF MEETING

SHEBOYGAN COUNTY FINANCE COMMITTEE

December 13, 2023 - 3:00 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 Committee's Zoom Meeting
Time: Dec 13, 2023 03:00 PM Central Time (US and Canada)

Join Zoom Meeting
<https://us06web.zoom.us/j/89782939397?pwd=mLMg46Jxx6wI8t16zfGLaUD97Q6xiK.1>

Meeting ID: 897 8293 9397
Passcode: 322172

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

Amended Agenda

Call to Order

Certification of Compliance with Open Meeting Law

Approval of Minutes

Finance Committee – November 8, 2023 – 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 to an item on the agenda.

County Board Referrals

Consideration of Resolution No. 17 – Authorizing Human Resources Committee to Enter Into Labor Contract with Sheboygan County Law Enforcement Employees' Association WPPA-LEER

Health and Human Services

Consideration of 2023 Budget Adjustments

Building Services

Consideration of 2023 Budget Adjustments - Fund Transfers

Sheriff's Department

Consideration of 2024 Budget Adjustment – Seatbelt Grant

County Clerk

Consideration of Resolution No. -- (2023/24) – Changing Supervisory District Boundaries to Reflect Annexations in Supervisory Districts 10, 17 and 19

Information Technology Director

Consideration of Carryover of Unexpended 2023 Appropriations to 2024

Corporation Counsel

Consideration of Resolution No. -- (2023/24) – Authorizing Sheboygan County to Enter Into the Settlement Agreements with McKinsey & Co., Inc., (National Prescription Opiate Consultant Litigation, Case No. 3:21-md-02996-CRB (N.D. California) related to an opioid class action lawsuit

County Administrator

Consideration of 2023 Budget Adjustment

Transportation Director

Consideration of Ordering Equipment from 2025 Capital Outlay Budget

Finance Director

Consideration of Change of Table Organization
Consideration of Vacant Position Request
October Financials
Investment Statements

Approval of Vouchers

Approval of Attendance at Other Meetings or Functions

Adjournment

Next Scheduled Meeting – December 27, 3:30 PM, Administration Building

Prepared by:

Stefanie Albrecht
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

November 8, 2023

Called to Order: 3:30 P.M.

Adjourned: 4:18 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, Gerald Jorgenson, Aaron Ries, Laura Henning-Lorenz, Kendra Nyhof, Bryan Olson, Matt Grenoble, Samuel Mullikin, Margaret Bush

Remote: Brenda Hanson, Tara Duwe, Crystal Fieber, Matt Strittmater

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 4:00pm November 6, 2023.

Treasurer, Laura Henning-Lorenz presented the Committee the following bids on a tax foreclosed properties:

No	Parcel ID Number	Name of Bidder	Amount of Bid
1	59101491120	Samuel Mullikin	\$45,101.00
2	59281213370	Tonry Chang & Houa Xiong	\$65,020.00

Supervisor Wegner moved to accept the bids as advised by the attorney with one motion. Motion seconded by Supervisor Goehring. Motion Carried.

Supervisor Goehring moved to approve the minutes of November 2, 2023. Motion seconded by Supervisor Wegner. Motion Carried.

Correspondence – None

County Administrator, Alayne Krause, shared that she is working with Corporation Counsel and the Finance Director on proposed changes to Chapter 5 of the County Code or Ordinances, which will be presented to the Committee for their consideration at an upcoming meeting.

Finance Director, Steve Hatton, updated the Committee on the current status of the adopted 2024 budget approved at the November 7, 2023 County Board Meeting.

Information Technology Director, Christopher Lewinski, provided an overview of a recent cybersecurity incident, along with IT's response to the incident, which included working with outside experts. He also shared that he is developing a new policy with the Finance Director and County Administrator related to cybersecurity incidents.

Transportation Director, Bryan Olson and Airport Manager, Matt Grenoble presented to the Committee a Sponsor Only Memo. Supervisor Wenger moved to approve the Sponsor Only Memo as presented. Motion seconded by Supervisor Donovan. Motion Carried.

Auditor/Analyst, Stefanie Albrecht presented the Financial Statements for September.

Auditor/Analyst, Stefanie Albrecht presented the 3rd Quarter Variance Reports.

Finance Director, Steve Hatton presented the Investment Statements for September.

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

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

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

The next scheduled meeting will be Wednesday, November 22, 2022 at 3:30 p.m Sheboygan County Administration Building, Room 302.

Stacie Kuck
Recording Secretary

William Goehring
Secretary

SHEBOYGAN COUNTY RESOLUTION NO. 17 (2023/24)

Re: **Authorizing Human Resources Committee to Enter Into Labor Contract with Sheboygan County Law Enforcement Employees' Association WPPA-LEER**

WHEREAS, a tentative three-year labor agreement from January 1, 2024, through December 31, 2026, has been reached by the Human Resources Committee with employees represented by the Sheboygan County Law Enforcement Employees' Association WPPA-LEER.

NOW, THEREFORE, BE IT RESOLVED that by the adoption of this Resolution, the tentative agreement is hereby ratified, and the Human Resources Committee is hereby directed and authorized to execute on behalf of Sheboygan County a new labor contract as approved with the Sheboygan County Law Enforcement Employees' Association WPPA-LEER, a copy of which is on file with the County Clerk.

Respectfully submitted this 7th day of November, 2023.

HUMAN RESOURCES COMMITTEE

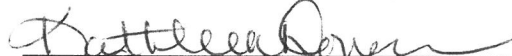


Edward J. Procek, Chairperson

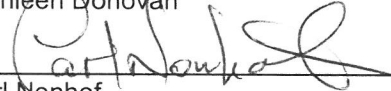


Thomas E. Wegner, Vice-Chairperson

Christian Ellis, Secretary



Kathleen Donovan



Carl Nonhof

Opposed to Introduction:

FISCAL NOTE
November 2023

Resolution No. 17 (2023/24) RE: Authorizing Human Resources Committee to Enter into Labor Contract with Sheboygan County Law Enforcement Employees' Association WPPA-LEER

Funding:

The Proposed 2024 Sheboygan County Budget for the Sheriff's Department included provisioning for the majority of the funding required under the proposed agreement. The remaining funding needed to fund the proposed agreement will come from the Supplemental Shared Revenue funding created by Act 12. No additional funding is required.

Respectfully Submitted,



Steve Hatton, Finance Director
November 7, 2023



SHEBOYGAN COUNTY

Tara Duwe – Finance Manager

Business & Administrative Services

Health & Human Services Department

To: Finance Committee

From: Tara Duwe, Finance Manager

Date: 12/13/2023

RE: 2023 Budget Adjustments for Health & Human Services

In October, after September has been closed, the Director and Managers review the budget and actual year to date for all revenues and expenses and forecast what the year end numbers will be. The forecast for 2023 is projecting a positive variance of \$1,644,055. We are asking to make a budget adjustment of \$183,300 to reallocate budget to make additional purchases this year, which in turn would decrease the positive variance by that amount. Below is the list of purchases that would be funded by using positive variance in wages, due to attrition and vacancies.

1. Equipment upgrade in Room 372 of the projector, computer and monitor. The cost for this would be \$20,000.
2. Scanning of client records to make them digital and clear out the records room to be remodeled into office space as our table of organization continues to grow as programs grow. The cost for this would be \$125,000.
3. Furniture purchases of desks and chairs are needed for various areas as new positions are filled or aged furniture is phased out. The cost for this would be \$27,800.
4. Behavioral Health would like to purchase an Athelas Machine used for blood tests that are required for use of Clozaril medication that would give immediate test results and allow for immediate treatment of certain clients. The cost for this would be \$10,500.

Account #	Subledger	Account Name	Dr	Cr	
1	2112.533926		Non Cap Equip over \$500	\$20,000.00	
	2115.531246		System Supports Costs	\$125,000.00	
	2032.533926		Non Cap Equip over \$500	\$10,500.00	
	2115.533923		Noncap Off F&E >\$500	\$3,800.00	
	2112.533923		Noncap Off F&E >\$500	\$3,000.00	
	2027.533923		Noncap Off F&E >\$500	\$9,000.00	
	2511.533923		Noncap Off F&E >\$500	\$12,000.00	
	2032.511105		Wages		\$160,610.00
	2032.512105		Social Security		\$11,840.00
	2032.512110		Retirement (Employer)		\$10,850.00
				\$183,300.00	\$183,300.00

2023 Fund Transfer

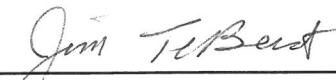
Department: Building Services

Date: November 21, 2023

I. Fund Transfer Request

From:	<u>Account #</u>	<u>Surplus Funds Available</u>
Operating Transfer From Courthouse Natural Gas	103.531820	\$19,607
To: Capital Outlay Vehicle	198.567004	\$16,969
Natural Gas Surplus Balance		\$2,638

This request is to transfer \$16,969 to supplement a Capital Outlay budget shortfall for adding \$46,969 van for new electrician, budgeted at \$30,000 in June 2021.



Jim TeBeest, Director - Building Services

2023 Fund Transfer

Department: Building Services

Date: November 21, 2023

I. Fund Transfer Request

From:	<u>Account #</u>	<u>Surplus Funds Available</u>
Operating Transfer From Detention Center Natural Gas	104.531820	\$19,758
To: Capital Outlay Machinery & Equipment	198.565010	\$3,195
Natural Gas Surplus Balance		\$16,563

This request is to transfer \$3,195 to supplement a Capital Outlay budget shortfall for replacing a \$9,295 sign making machine budgeted at \$6,100 in June 2022 prior to that model & comparable models being discontinued.



Jim TeBeest, Director - Building Services

2023 Fund Transfer

Department: Building Services

Date: November 21, 2023

I. Fund Transfer Request

From:	<u>Account #</u>	<u>Surplus Funds Available</u>
Operating Transfer From Detention Center Natural Gas	104.531820	\$16,563
To: Detention Center Heating	104.532205	\$5,875
Natural Gas Surplus Balance		\$10,688

This request is to transfer \$5,875 to add a duct hood to the AHU-6 air intake grill to reduce snow intake and the need to shovel out the air handler. This is a unique problem due to the high percentage of outside air required for a jail.



Jim TeBeest, Director - Building Services

**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 the Finance Committee
 CLR *CMB*
FROM: Sheriff Cory Roeseler and Inspector Chad Broeren
DATE: December 13th, 2023
RE: 2024 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, 2023 to September 30th, 2024. We want to record the 2024 grant allocation of \$6,733 per month for the months of January through September 2024, for a total of \$60,600. This is budget-neutral.

163.511110	Sub 102225 W	40,602	Overtime - Patrol
1088.531505	Sub 102225 W	19,998	Outside Services – Client Services
163.423125	Sub 102225 W	-40,602	Law Enforcement Grant Revenue
1088.423125	Sub 102225 W	-19,998	Law Enforcement Grant Revenue

Thank you for your consideration.

1 **SHEBOYGAN COUNTY ORDINANCE NO. _____ (2023/24)**

2
3 **Re: Changing Supervisory District Boundaries to Reflect Annexations in**
4 **Supervisory Districts 10, 17 and 19**

5
6
7 **WHEREAS**, the Sheboygan County Board established its current supervisory district
8 boundaries by enactment of Ordinance 3 (2011/2012) on September 20, 2011; and

9
10 **WHEREAS**, on October 16, 2023, the City of Sheboygan Common Council adopted
11 Gen. Ord. No. 24-23-24 annexing property in the Town of Wilson to the City of Sheboygan; and

12
13 **WHEREAS**, on April 11, 2023, the City of Plymouth Common Council adopted Gen. Ord.
14 No. 3 of 2023, annexing property in the Town of Plymouth to the City of Plymouth; and

15
16 **WHEREAS**, on January 18, 2023, the City of Sheboygan Falls Common Council
17 adopted Gen. Ord. No. 8 of 2023, annexing property in the Town of Sheboygan Falls to the City
18 of Sheboygan Falls; and

19
20 **WHEREAS**, Wis. Stat. § 59.10(3)(c) authorizes county boards to amend their
21 supervisory district plans to reflect municipal annexations, and such an amendment to address
22 the City of Sheboygan, City of Plymouth and City of Sheboygan Falls annexations would be in
23 the best interests of Sheboygan County;

24
25 **NOW, THEREFORE**, the County Board of Supervisors of the County of Sheboygan
26 does ordain as follows:

27
28 Section 1. **Amending Supervisory District Nos. 10, 17 and 19.** Section
29 1.02 of the Sheboygan County Code of Ordinances is hereby amended as follows
30 (additions indicated by shading; deletions by strikeouts):

31
32 **SUPERVISORY DISTRICT NO. 10:**

33
34 **City of Sheboygan Wards 19 and 20** That portion of the City of Sheboygan
35 South of the line commencing at the West City Limits and Washington Avenue,
36 East on Washington Avenue to South 18th Street, South on South 18th Street to
37 Carmen Avenue, East on Carmen Avenue to South 12th Street, North on South
38 12th Street to Greenfield Avenue, East and Southeast on Greenfield Avenue to
39 the East City Limits, and that portion annexed by City Ordinance Nos. 10-22-23
40 and 24-23-24.

41
42 **SUPERVISORY DISTRICT NO. 17:**

43
44 **City of Plymouth Wards 7-12** That portion of the City of Plymouth South of the
45 line commencing at the Western boundary of the City of Plymouth and Summit
46 Street, East on Summit Street to North Pleasant Street, North on North Pleasant
47 Street to West / East Mill Street, East on Mill Street to Eastern Avenue, East on
48 Eastern Avenue to South Pleasant View Road, South on South Pleasant View

Road to Valley Road, East on Valley Road to the Eastern boundary of the City of Plymouth, and that portion annexed by City Ordinance No. 3 of 2023.

SUPERVISORY DISTRICT NO. 19:

City of Sheboygan Falls Wards 3-7 That portion of the City of Sheboygan Falls East of the line commencing at the southern boundary of the City of Sheboygan Falls and County Road PPP East on County Road PPP, which becomes Monroe Street, to Mill St, Westerly on the City of Sheboygan Falls Limits to the East Bank of the Sheboygan River, Northerly on the East Bank of the Sheboygan River to Main Street, North on Main Street to Fond du Lac Avenue, which becomes County Road C, West on County Road C to Bluebird Lane, North on Bluebird Lane to the boundary of the City of Sheboygan Falls, Northerly and Easterly along the west boundary of the City of Sheboygan Falls to State Highway 32, South on State Highway 32 to Forest Avenue, East on Forest Avenue to the eastern boundary of the City of Sheboygan Falls, and that portion annexed by City Ordinance No. 8 of 2023.

Section 2. **Effective Date.** The herein Ordinance shall take effect upon enactment.

Respectfully submitted this 19th day of December, 2023.

FINANCE COMMITTEE

Roger Te Stroete, Chairperson

Kathleen Donovan, Vice-Chairperson

William C. Goehring, Secretary

Keith Abler

Thomas Wegner

Opposed to Introduction:

Countersigned by:

Vernon Koch, Chairperson

Carryover of Unexpended 2023 Appropriations to 2024

Department Name: Information Technology

<u>Account Number</u>	<u>Requested \$ Amount</u>	<u>Item Description</u>	<u>Justification</u>	<u>Reason Unexpended in 2023</u>
423.531105	\$11,213	Professional services for Duo Multi Factor Authentication project.	Project will not finish until 2024 and these professional services are needed for a successful implementation.	Project has taken longer than anticipated to complete due to unforeseen complications in the configuration and set up.
423.531105	\$8,134	Professional services for JD Edwards system maintenance.	Maintenance will not be completed until 2024 and is needed to sustain healthy system operations.	Maintenance was deferred until later in 2023 due to competing priorities.
	\$19,346		TOTAL REQUEST	

1 SHEBOYGAN COUNTY RESOLUTION NO. _____ (2023/24)
2

3 Re: **Authorizing Sheboygan County to Enter Into the Settlement Agreements with**
4 **McKinsey & Co., Inc., (National Prescription Opiate Consultant Litigation, Case No.**
5 **3:21-md-02996-CRB (N.D. California) related to an opioid class action lawsuit.**
6

7
8 **WHEREAS**, in Resolution No. 13 (2017/18), the County Board of Supervisors authorized
9 Sheboygan County ("the County") to enter into an engagement agreement with von Briesen & Roper, s.c.,
10 Crueger Dickinson LLC, and Simmons Hanly Conroy LLC ("the Law Firms") to pursue litigation against
11 certain manufacturers, distributors, and retailers of opioid pharmaceuticals ("the Opioid Defendants") in an
12 effort to hold the Opioid Defendants financially responsible for the County's expenditure of vast money and
13 resources to combat the opioid epidemic, and
14

15 **WHEREAS**, on behalf of the County, the Law Firms filed a lawsuit against the Opioid Defendants,
16 and
17

18 **WHEREAS**, the Law Firms filed similar lawsuits on behalf of 66 other Wisconsin counties, and all
19 Wisconsin cases were coordinated with thousands of other lawsuits filed against the same or substantially
20 similar parties as the Opioid Defendants in the Northern District of Ohio, captioned *In re: Opioid Litigation*,
21 MDL 2804, and
22

23 **WHEREAS**, four (4) additional Wisconsin counties (Milwaukee, Dane, Waukesha, and Walworth)
24 hired separate counsel and joined the litigation, and
25

26 **WHEREAS**, since the inception of the litigation, the Law Firms have coordinated with counsel from
27 around the country (including counsel for Milwaukee, Dane, Waukesha, and Walworth Counties) to prepare
28 the County's case for trial and engage in extensive settlement discussions with the Opioid Defendants, and
29

30 **WHEREAS**, Sheboygan County is a class member in the class action litigation *In Re McKinsey &*
31 *Co., Inc., National Prescription Opiate Consultant Litigation, Case No. 3:21-md-02996-CRB N.D. California,*
32 (the "Litigation"), and
33

34 **WHEREAS**, the settlement discussions with McKinsey & Co., Inc., (the "Settling Defendant")
35 resulted in a tentative agreement as to settlement terms under which the County will be bound unless
36 Sheboygan County files an objection to the settlement and request for exclusion by January 4, 2024, and
37

38 **WHEREAS**, a copy of the settlement agreement with the Settling Defendant is on file in the County
39 Clerk's Office (the "Settlement Agreement"), and
40

41 **WHEREAS**, the Settlement Agreement provides, among other things, for the payment of certain
42 sums to Settling Parties (as defined in the Settlement Agreement) upon the occurrence of certain events
43 detailed in the Settlement Agreement, and
44

45 **WHEREAS**, the County's Opioid Abatement Account, previously created, shall be separate from
46 the County's general fund, shall not be commingled with any other County funds, shall be dedicated to
47 funding opioid abatement measures as provided in the Settlement Agreement, and consistent with the
48 terms of this Resolution and Wis. Stat. § 165.12(4)(b), and
49

50 **WHEREAS**, pursuant to the County's engagement agreement with the Law Firms, the County shall
51 pay up to an amount equal to 25% of the proceeds from successful resolution of all or part of the Litigation,
52 whether through settlement or otherwise, plus the Law Firms' costs and disbursements, to the Law Firms
53 as compensation for the Law Firms' efforts in the Litigation and any settlement, and
54

55 **WHEREAS**, the intent of this Resolution is to authorize the County to remain a Settling Party under
56 the Settlement Agreement, and

57
58 **WHEREAS**, the County, by this Resolution, shall authorize the County's Corporation Counsel to
59 finalize and execute any escrow agreement and other document or agreement necessary to effectuate the
60 Settlement Agreement;

61
62 **NOW, THEREFORE, BE IT RESOLVED** that the Sheboygan County Board of Supervisors hereby
63 approves:

- 64
- 65 1. Sheboygan County as a Settling Party in the Litigation.
 - 66 2. The execution of the Settlement Agreements and any and all documents ancillary thereto
67 and authorizes the Board Chair, County Clerk and/or Corporation Counsel to execute
68 same.
69

70
71 **BE IT FURTHER RESOLVED:** all proceeds from the Settlement Agreement not otherwise paid for
72 attorney's fees shall be deposited in the County's Opioid Abatement Account. The Opioid Abatement
73 Account shall be administered consistent with the terms of this Resolution, Wis. Stat. § 165.12(4), and the
74 Settlement Agreement.

75
76 **BE IT FURTHER RESOLVED** that all actions heretofore taken by the Board of Supervisors and
77 other appropriate public officers and agents of Sheboygan County with respect to the matters contemplated
78 under this Resolution are hereby ratified, confirmed, and approved.
79

80 Respectfully submitted this 19th day of December, 2023.
81

82
83
84 **FINANCE COMMITTEE**

85
86
87 _____

88 Roger Te Stroete, Chairperson	88 _____
	88 Kathleen Donovan, Vice-Chairperson

89	
90 _____	_____
91 William C. Goehring, Secretary	91 Keith Abler
92	
93 _____	_____
94	94 Thomas Wegner
95	

96 Opposed to Introduction:

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98 _____

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100

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102

103 R:\CLIENT\08299\00012\00222843.DOCX

104 December 8, 2023, draft



WISCONSIN

SHEBOYGAN COUNTY

Alayne Krause
County Administrator

To: Members of the Finance Committee

From: County Administrator Alayne Krause

Date: December 13, 2023

Re: 2023 Budget Adjustment Request

The County Administrator's budget has experienced a significant positive variance throughout 2023 due to vacant positions and less travel than anticipated. As of the close of October, the positive variance is \$135,532 of levy and is anticipated to increase by year end.

I am respectfully asking to use some of the positive variance to order equipment. The following items are one-time expenses and would normally be a challenge to include in our annual operating budget.

- 4 replacement computer monitors: \$1,076 (\$269 ea.)
- 1 replacement laptop with docking station: \$1,675
- Display screen with mount and videoconferencing equipment for conference room: \$1,650

In total, the equipment costs are estimated at \$4,401. The cost estimates have all been provided by the Information Technology Department. I recommend covering these expenses by utilizing the positive variance in object account 511105 (Wages) and transferring it to object account 533928 (Computer Systems and Equipment). Per Chapter 5.07(a)(2) of the County Code, the Finance Committee may authorize the transfer for the requested budget adjustments. The Executive Committee reviewed this request and supported it unanimously.

Thank you for your consideration.

REQUEST FOR CHANGE IN DEPARTMENTAL TABLE OF ORGANIZATION

Department: Finance	
Request Date: 12/11/2023	Effective Date: 12/16/2023

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
Staff Accountant	1.0			0		
Accounting Clerk	0			1.0		
TOTALS	1.0			1.0		

RATIONALE

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

Due to realignment of duties within department, this position is being recast as an Accounting Assistant (Class Title). The position has historically been staffed with a Finance Analyst (Class Title). DBM changes from C42 to B22. This role supports general accounting processes within 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>
Accounting Assistant	\$2,315	\$60,150	Replaced Staff Accountant Position (gross cost including benefits)

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

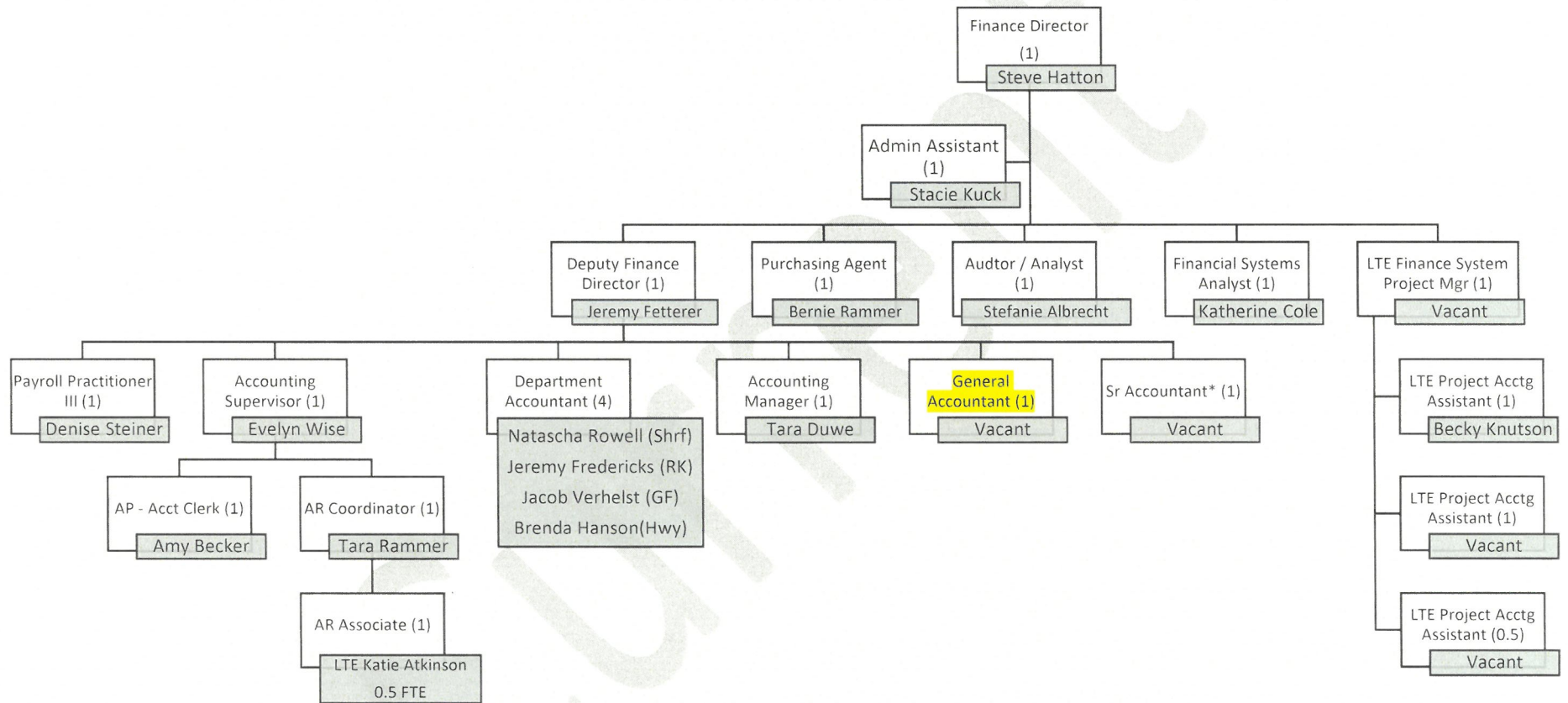
Department Head Signature  Date: 12-6-23

Liaison Committee Signature _____ Date: _____

Human Resources Committee Signature _____ Date: _____

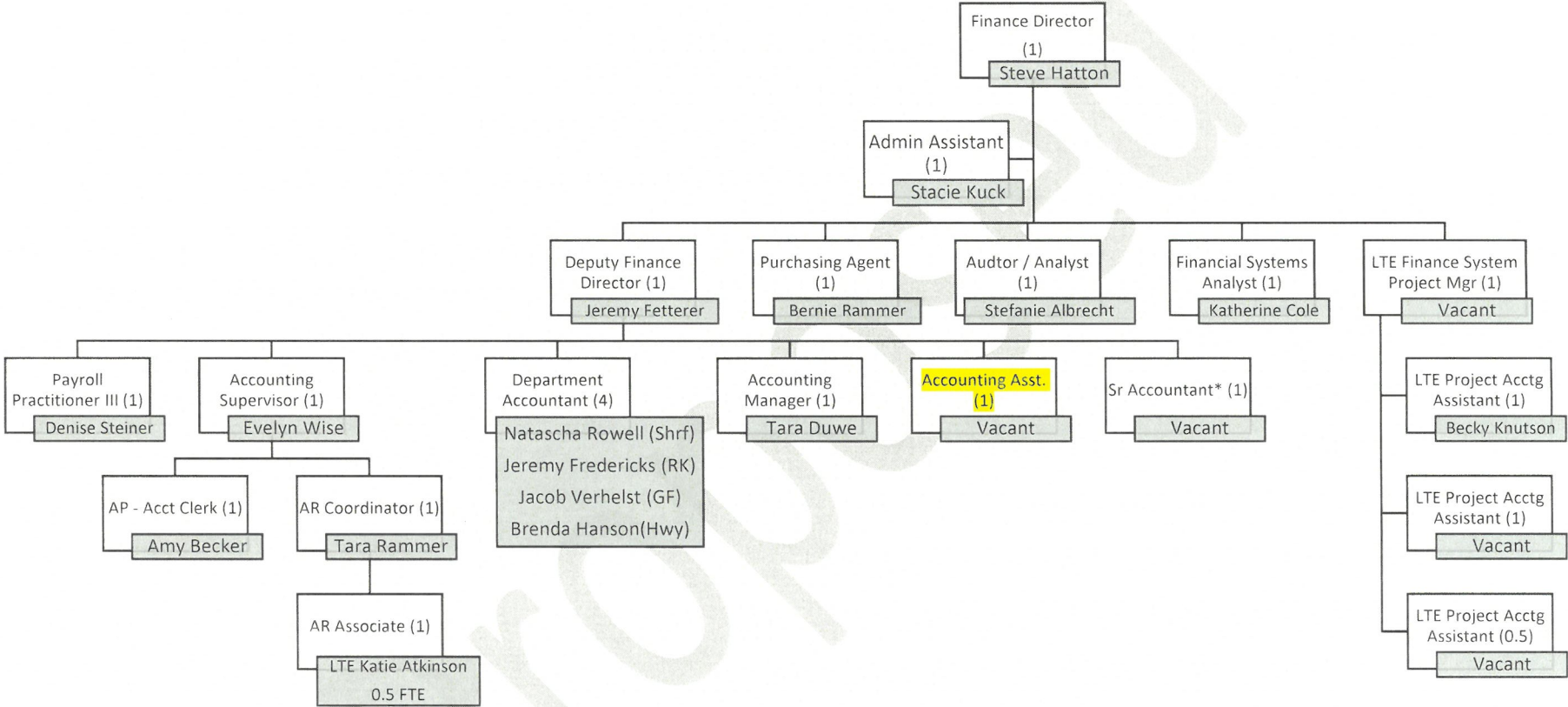
Form Distribution: After department head completes form, distribute to liaison committee with copy to Human Resources Director. After liaison committee approval, submit signed original to Human Resources Director.

Sheboygan County Finance Table of Organization



*Vacant Sr. Accountant position, create circa 2018, has never been filled and is not included in the 2023 or 2024 Budgets

Sheboygan County Finance Table of Organization



*Vacant Sr. Accountant position, create circa 2018, has never been filled and is not included in the 2023 or 2024 Budgets



WISCONSIN

VACANT POSITION REQUEST

(To be completed for all vacant positions)

Date: 12/11/2023

From: Steve Hatton, Finance Director

Position Request:

Position Title: Accounting Assistant

DBM: B22

Reason for Vacancy: Reassignment within department

Justification for Filling Position:

Duties have been realigned such that the staff accountant holding the General Accountant position has been realigned as a Department Accountant supporting different departments within the County organization. The vacated General Accountant is being refilled with an Accounting Assistant to support general accounting needs across the organization.

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
42,650	17,500	60,150

(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: 12-6-23

Human Resources Director Signature [Signature] Date: 12/06/2023

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

October 2023

Finance Committee & County Administrator Report

Budget Variance Summary

Year to Date October 31, 2023

	Fund					
	General	Special Revenue	Enterprise	Internal Service	Total	Transportation
Change in Fund Balance	\$ 1,269,666	\$ 565,424	\$ 509,081	\$ (4,511,874)	\$ (2,167,703)	\$ 2,304,948
Plus: unbudgeted depreciation			621,095	1,933,378	\$ 2,554,473	
Adjusted Change in Fund Balance	<u>\$ 1,269,666</u>	<u>\$ 565,424</u>	<u>\$ 1,130,176</u>	<u>\$ (2,578,496)</u>	<u>\$ 386,770</u>	<u>\$ 2,304,948</u>
Budgeted Change in Fund Balance to Date	\$ (2,971,234)	\$ 358,511	\$ (22,063)	\$ (5,405,209)	\$ (8,039,995)	\$ (1,846,290)
Variance Actual to Budget	\$ 4,240,900	\$ 206,913	\$ 1,152,239	\$ 2,826,713	\$ 8,426,765	\$ 4,151,238
Timing	\$ (603,588)	\$ (84,888)	\$ -	\$ (1,037,746)	\$ (1,726,222)	\$ -

Department Budget Variance Summary

Year to Date October 31, 2023

Department	Total Variance
General Fund	
Airport	\$ 350,817
Bldg Services	\$ 515,262
Clerk of Crts	\$ (215,571)
Corp Counsel	\$ 16,202
County Administrator	\$ 135,402
County Board	\$ 18,675
County Clerk	\$ 7,948
Court Commissioner	\$ 12,557
DA	\$ 74,674
Finance	\$ 251,237
Human Resources	\$ 182,484
Medical Examiner	\$ 24,278
Nondepart'l	\$ 3,037,257
Planning & Conservation	\$ (44,475)
Register of Deeds	\$ (31,274)
Sheriff	\$ (167,709)
Tax Foreclosures	\$ 8,784
Treasurer	\$ 47,733
UW Extension	\$ 24,757
UW GB - Sheboygan Campus	\$ (30,657)
Veterans' Comm	\$ 2,786
Veterans' Service	\$ 19,733
Total - General Fund	\$ 4,240,900

Department	Total Variance
Special Revenue	
Community Programs	\$ (1,438,549)
Economic Support	\$ 239,317
Elder Services	\$ 339,266
HHS Administration	\$ (12,886)
Public Health Service	\$ 96,431
Social Services	\$ 985,228
Total HHS	\$ 208,807
Public Safety - Spec Rev	\$ (1,894)
Total - Special Revenue	206,913

Department	Total Variance
Health Care Centers	
Rocky Knoll	\$ 1,152,238
Total - HCC	\$ 1,152,238

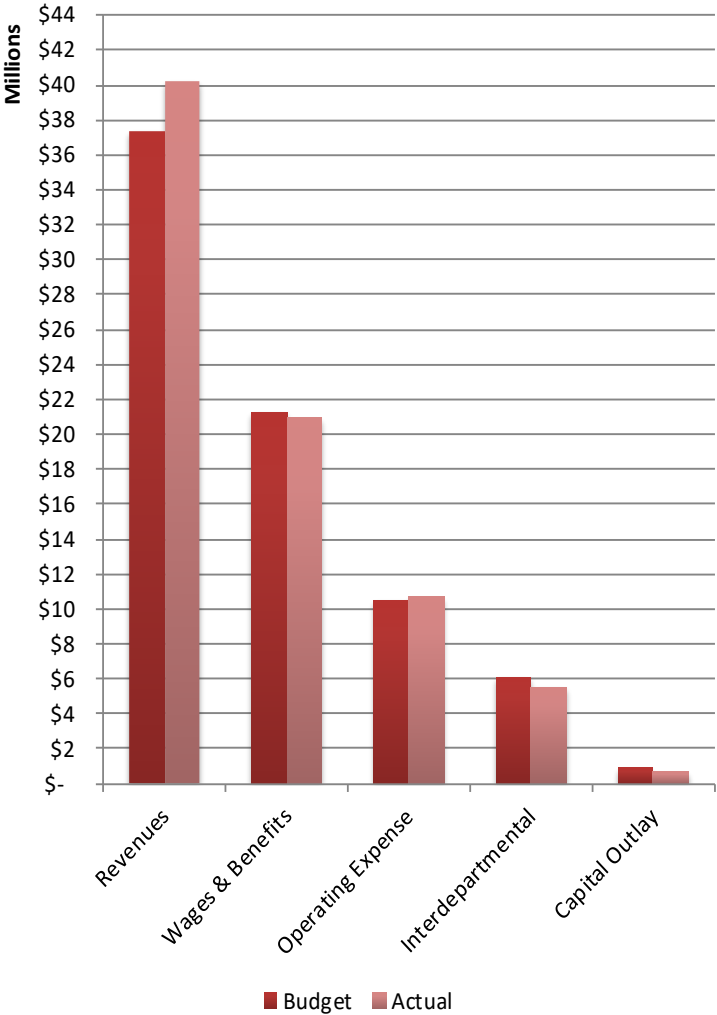
Department	Total Variance
Internal Services	
Employee Benefits	\$ 110,506
Highway	\$ 2,490,824
Info Technology	\$ 225,383
Prop Ins	\$ -
Total - Internal Servs	2,826,713

Department	Total Variance
Transportation	
Transportation	\$ 4,151,239
Total - Transportation	\$ 4,151,239

General Fund (Budget to Actual)

Year to Date October 31, 2023

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 37,348,590	\$40,206,392	\$ 2,857,802	108%
Wages & Benefits	(21,297,054)	(20,917,513)	379,541	98%
Operating Expense	(10,436,883)	(10,685,843)	(248,960)	102%
Interdepartmental	(6,057,273)	(5,508,512)	548,761	91%
Capital Outlay	(927,604)	(615,754)	311,850	66%
Total Expenses	(38,718,814)	(37,727,622)	991,192	97%
Other Financing	(1,601,010)	(1,209,104)	391,906	76%
Change in Fund Balance	\$ (2,971,234)	\$ 1,269,666	\$ 4,240,900	43%



General Fund (Variance Change)

Year to Date October 31, 2023

	<u>Prior Month</u>	<u>Variance Current Month</u>	<u>Change</u>
Revenues	\$ 2,608,672	\$ 2,857,802	\$ 249,130
Wages & Benefits	371,038	379,541	8,503
Operating Expense	17,884	(248,960)	(266,844)
Interdepartmental	501,735	548,761	47,026
Capital Outlay	329,458	311,850	(17,608)
Total Expenses	<u>1,220,115</u>	<u>991,192</u>	<u>(228,923)</u>
Other Financing	<u>370,610</u>	<u>391,906</u>	<u>21,296</u>
Change in Fund Balance	<u>\$ 4,199,397</u>	<u>\$ 4,240,900</u>	<u>\$ 41,503</u>

- Revenue is positive the current month change is due to more than budgeted interest income
- Positive Wages & Benefits variance due to vacancy savings
- Negative operating expense variance reflects less than budgeted expenses. The current month change is due to more than budgeted professional services, client services, repair & maintenance, and grants
- Capital Outlay change is due to purchase of land in the Treasurers dept

General Fund – Department Analysis

Year to Date October 31, 2023

Overall Budget

Department	Variances			Total	%	of Outflow
	Revenues	Expenditures	Other Financing			
Airport	\$ 15,776	\$ 335,041	\$ -	\$ 350,817	↑	35.50%
Building Services	33,139	533,433	(51,310)	515,262	↑	14.39%
Clerk of Courts	60,665	(276,236)	-	(215,571)	↓	-8.81%
Corporation Counsel	8,314	7,888	-	16,202	↑	3.30%
County Administrator	(34)	215,971	(80,535)	135,402	↑	33.01%
County Board	5,161	52,214	(38,700)	18,675	↑	7.97%
County Clerk	10,490	(2,542)	-	7,948	↑	2.78%
Court Commissioner	7,254	5,303	-	12,557	↑	4.18%
District Attorney	(12,019)	86,693	-	74,674	↑	8.51%
Finance	29,160	234,393	(12,316)	251,237	↑	14.26%
Human Resources	107	214,078	(31,701)	182,484	↑	26.58%
Medical Examiner	9,986	14,292	-	24,278	↑	9.63%
Non-Departmental	2,752,596	(375,124)	659,785	3,037,257	↑	148.36%
Planning & Conservation	(33,540)	(20,275)	9,340	(44,475)	↓	-2.10%
Register of Deeds	(69,760)	38,987	(501)	(31,274)	↓	-4.96%
Sheriff	(2,368)	(176,190)	10,849	(167,709)	↓	-0.83%
Tax Foreclosures	10,678	(1,894)	-	8,784		N/A
Treasurer	9,537	111,201	(73,005)	47,733	↑	6.89%
UW GB - Sheboygan Campus	-	(30,657)	-	(30,657)	↓	-29.51%
UW Extension	(28)	24,785	-	24,757	↑	6.80%
Veterans Commission	-	2,786	-	2,786	↑	15.74%
Veteran's Services	22,688	(2,955)	-	19,733	↑	7.19%
Total General Fund	\$ 2,857,802	\$ 991,192	\$ 391,906	\$ 4,240,900		10.95%

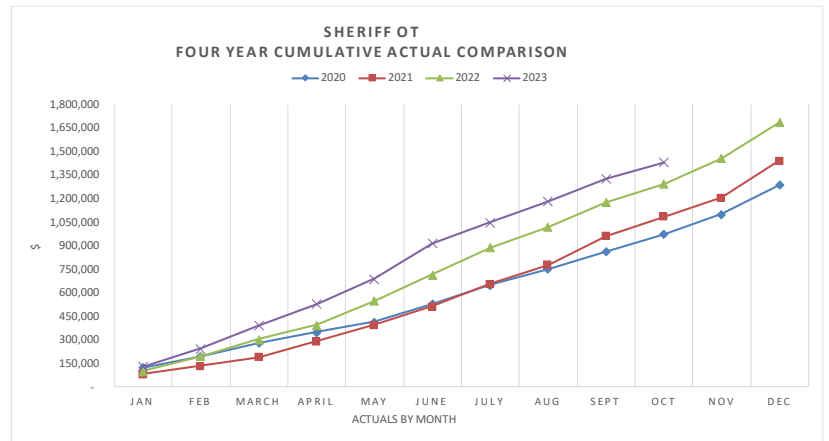
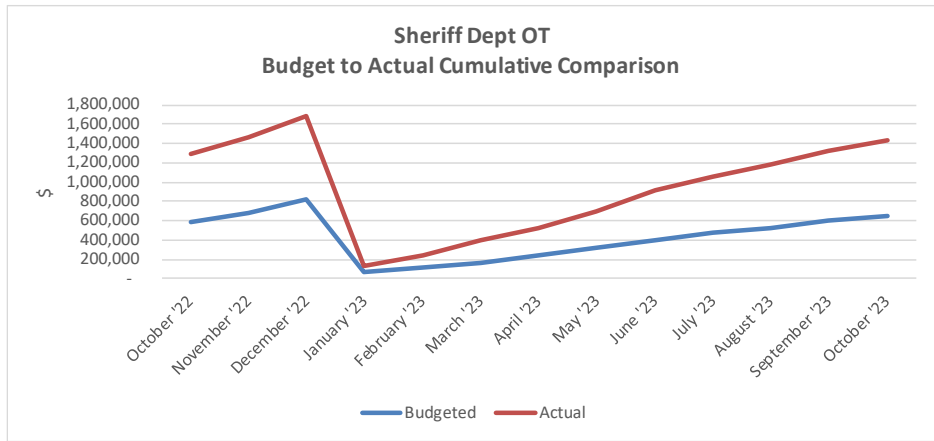
Overtime

Department	Overtime			% of Variance
	Budget	Actual	\$ Variance	
Airport	\$ 4,000	\$ 6,351	\$ (2,351)	↓ -58.78%
Building Services	15,626	18,568	(2,942)	↓ -18.83%
Clerk of Courts	1,670	3,144	(1,474)	↓ -88.26%
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	4,167	478	3,689	↑ 88.53%
Human Resources	-	49	(49)	↓ -100.00%
Medical Examiner	-	-	-	→ 0.00%
Non-Departmental	-	-	-	→ 0.00%
Planning & Conservation	-	212	(212)	↓ -100.00%
Register of Deeds	-	-	-	→ 0.00%
Sheriff	652,194	1,434,614	(782,420)	↓ -119.97%
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	\$ 677,857	\$ 1,463,574	\$ (785,717)	↓ -115.91%

- Airport – Expenditure variance due to large projects with other funding sources no longer needed and the airport broom truck not yet delivered
- Building Services – Expenditure variance due to vacancies and utility prices lower than expected along with unspent structural work and unspent contingency
- County Administrator – Expenditure variance due to vacant positions
- Finance – Expenditure variance due to vacancy savings
- Human Resources – Expenditure variance due to vacancy savings, All Employee summit planned for Fall and less than budgeted advertising
- 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 higher than budgeted investment interest and TIF district closure
- UW Campus – Expenditure variance due to more than budgeted expenses for maintenance and facility repairs
- Veterans – Revenue variance due to being awarded an ARPA supplemental grant for CVSO; Expenditure variance due to veterans rides still down since the transportation program was shut down due to covid.

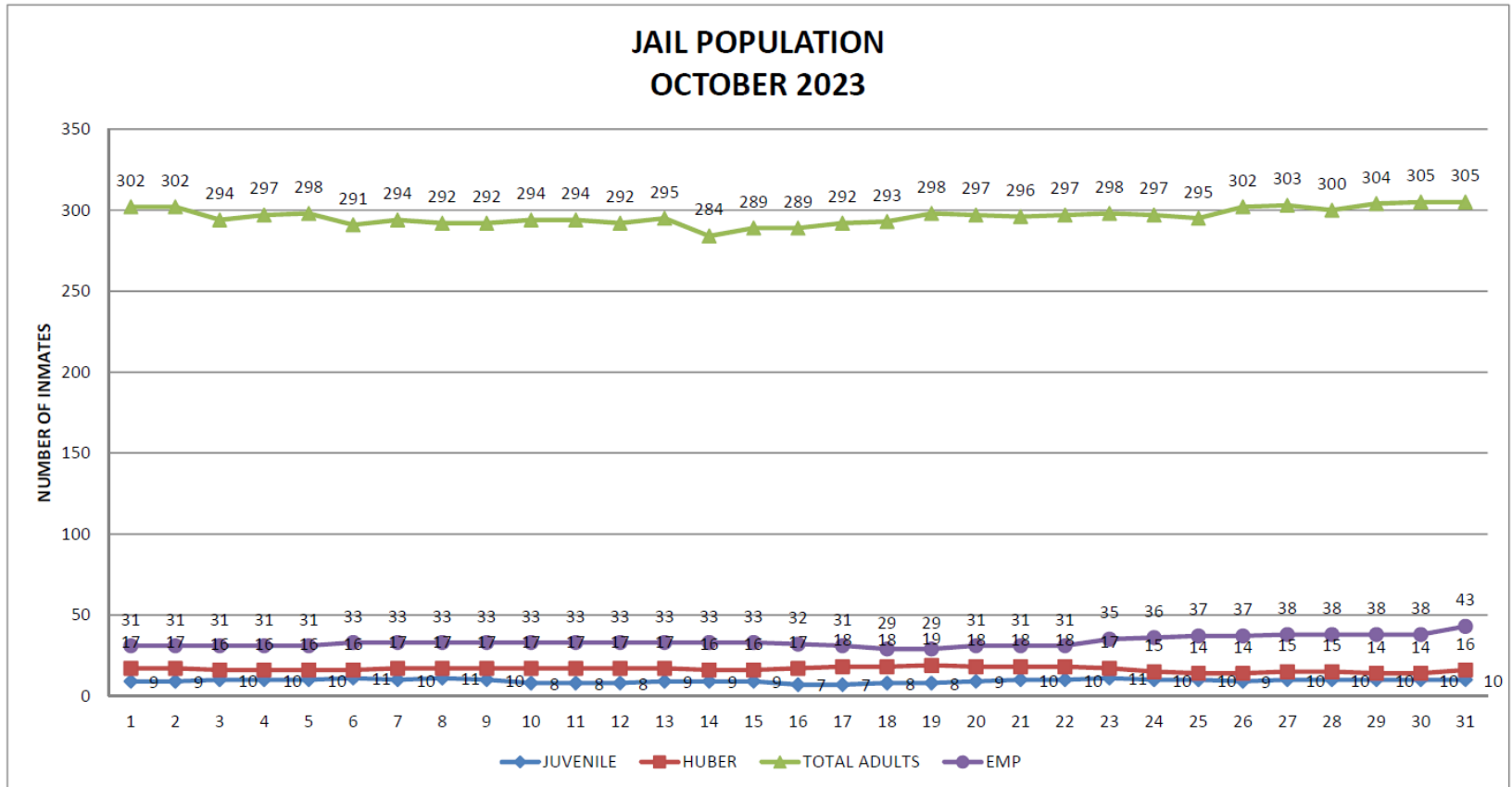
General Fund – Sheriff’s Department OT

As of October 31, 2023



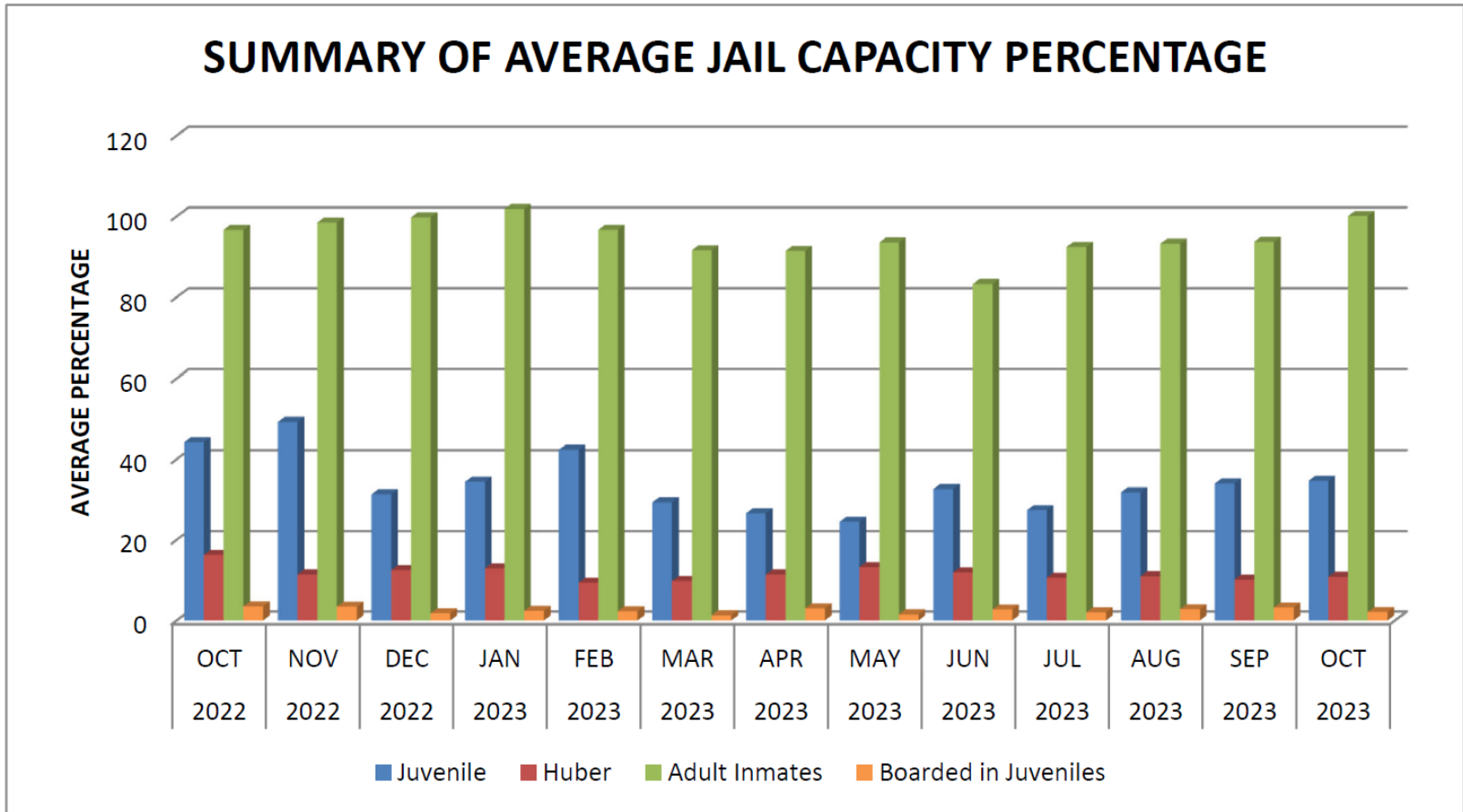
General Fund – Sheriff’s Department

As of October 31, 2023



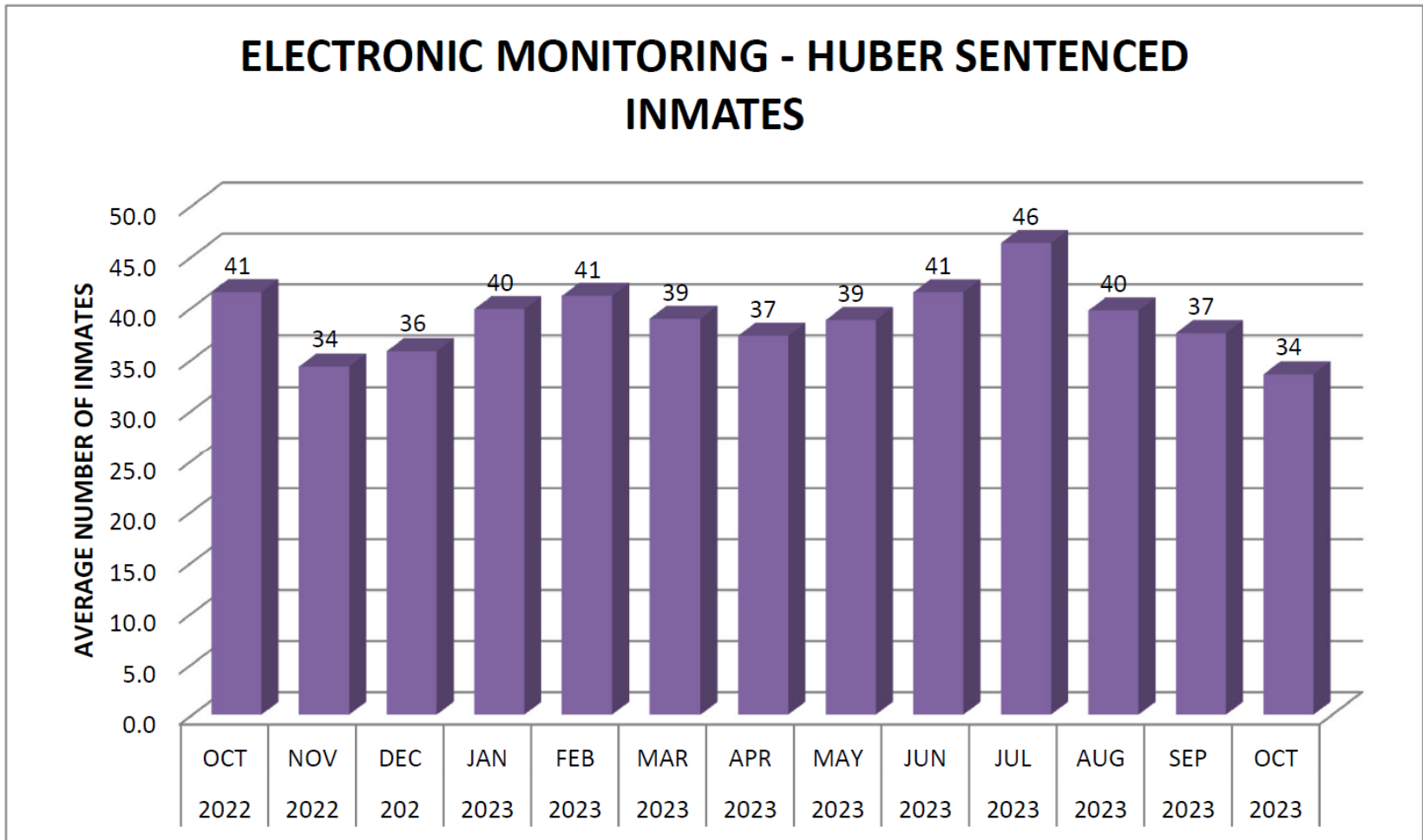
General Fund – Sheriff’s Department

As of October 31, 2023 (12 Month History)



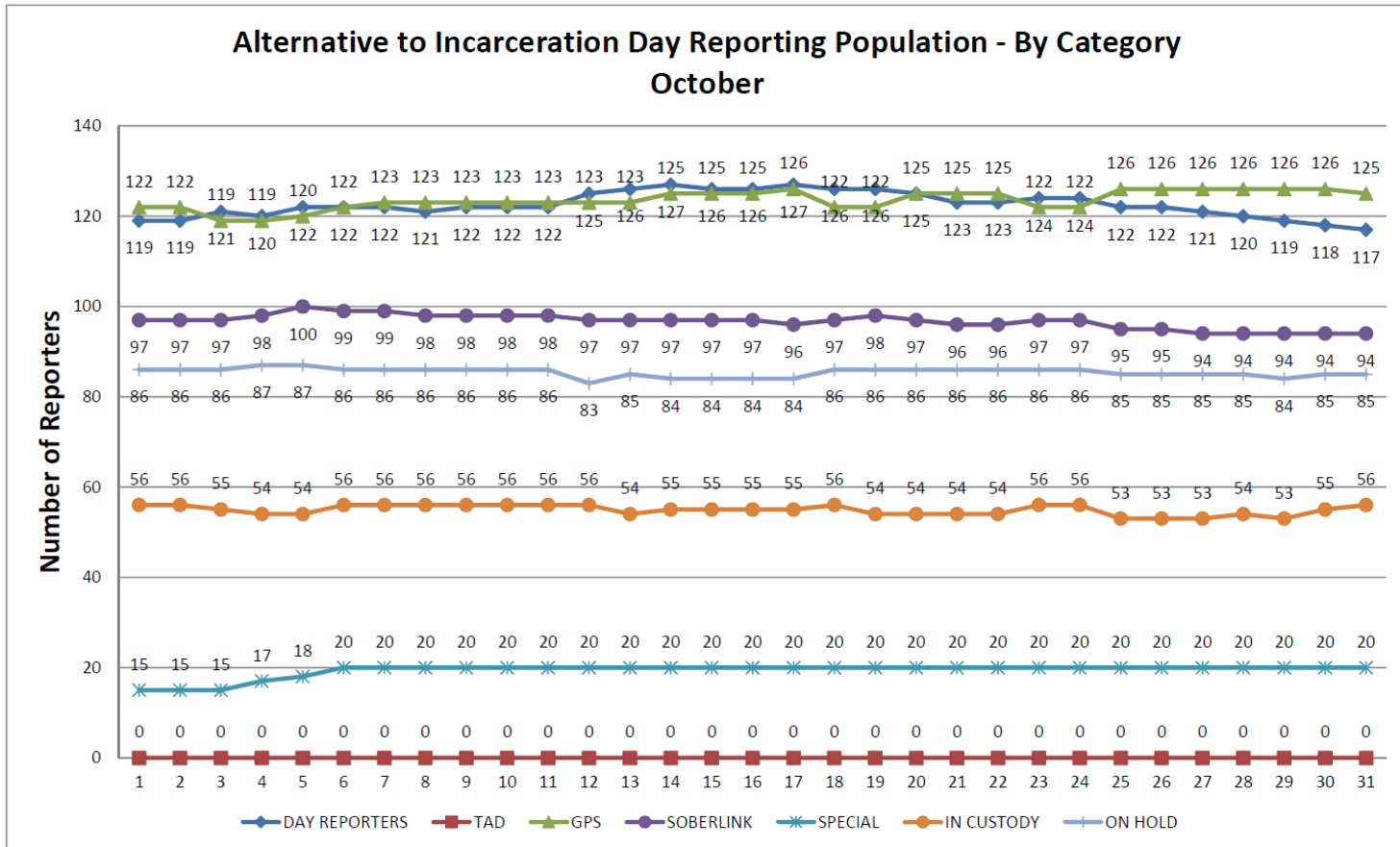
General Fund – Sheriff’s Department

As of October 31, 2023 (12 Month History)



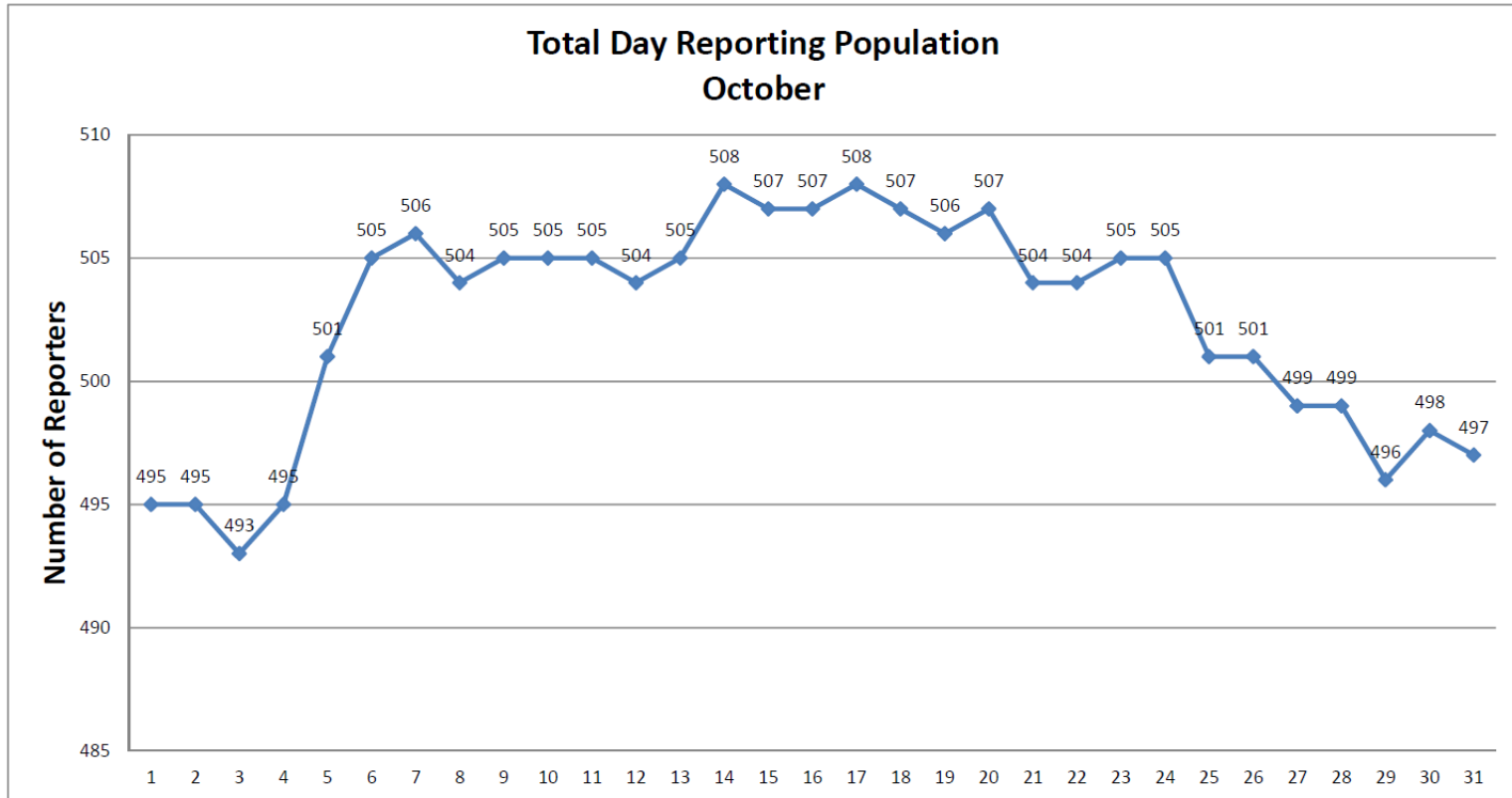
General Fund – Sheriff’s Department

As of October 31, 2023



General Fund – Sheriff’s Department

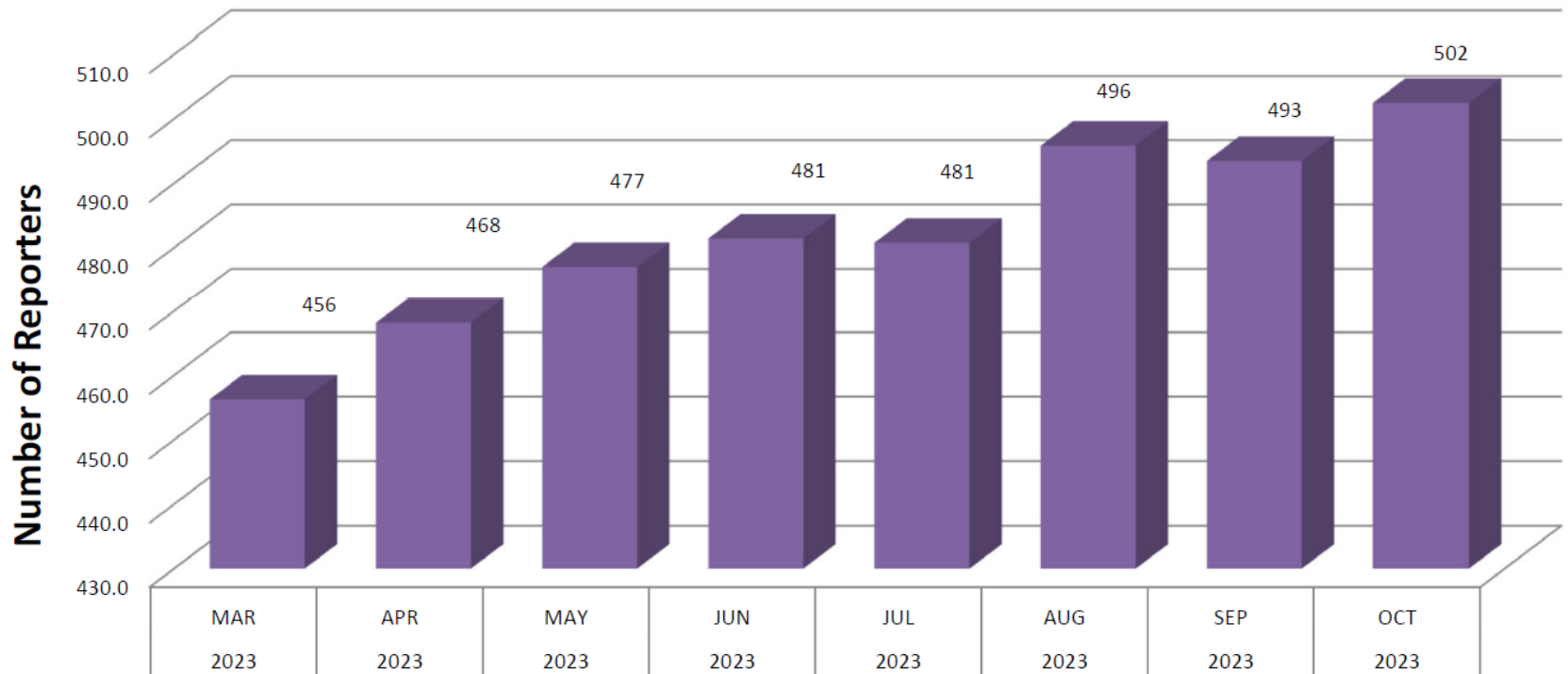
As of October 31, 2023



General Fund – Sheriff’s Department

As of October 31, 2023

Average Total Reporting Population - ATI Unit

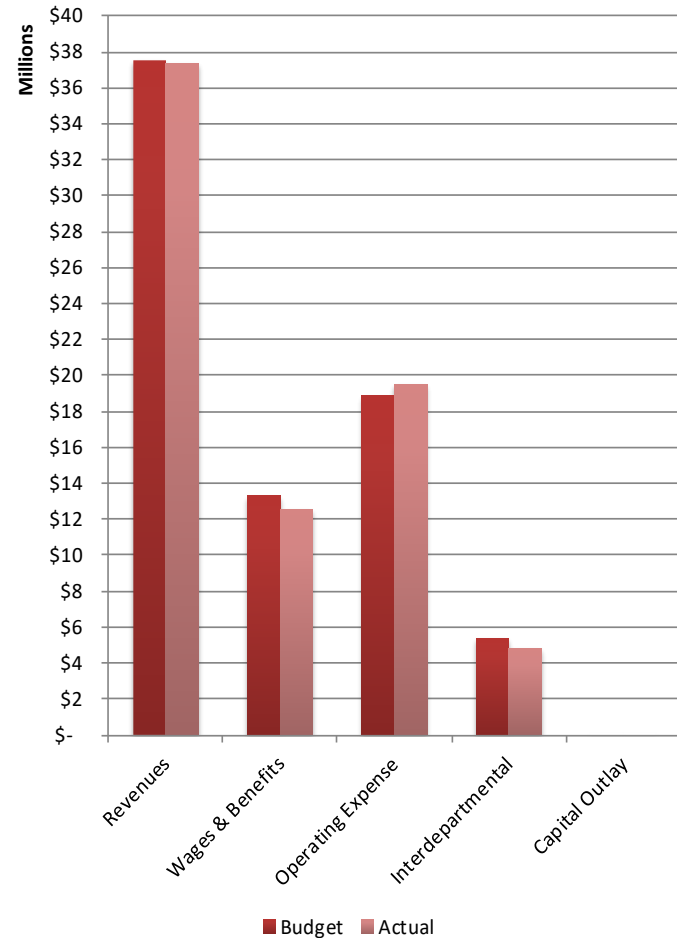


Special Revenue Fund

(Budget to Actual)

Year to Date October 31, 2023

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$37,489,294	\$37,316,563	\$ (172,731)	100%
Wages & Benefits	(13,279,387)	(12,589,577)	689,810	95%
Operating Expense	(18,902,318)	(19,518,860)	(616,542)	103%
Interdepartmental	(5,402,594)	(4,807,057)	595,537	89%
Capital Outlay	-	-	-	N/A
Total Expenses	<u>(37,584,299)</u>	<u>(36,915,494)</u>	<u>668,805</u>	<u>98%</u>
Other Financing	<u>453,516</u>	<u>164,355</u>	<u>(289,161)</u>	<u>36%</u>
Change in Fund Balance	<u>\$ 358,511</u>	<u>\$ 565,424</u>	<u>\$ 206,913</u>	<u>158%</u>



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

Special Revenue Fund (Variance Change)

Year to Date October 31, 2023

	<u>Prior Month</u>	<u>Variance</u> <u>Current Month</u>	<u>Change</u>
Revenues	\$ 156,908	\$ (172,731)	\$ (329,639)
Wages & Benefits	678,018	689,810	11,792
Operating Expense	(485,671)	(616,542)	(130,871)
Interdepartmental	559,431	595,537	36,106
Capital Outlay	-	-	-
Total Expenses	<u>751,778</u>	<u>668,805</u>	<u>(82,973)</u>
Other Financing	<u>(279,136)</u>	<u>(289,161)</u>	<u>(10,025)</u>
Change in Fund Balance	<u>\$ 629,550</u>	<u>\$ 206,913</u>	<u>\$ (422,637)</u>

- Revenues are less than budgeted. Current month state grants are less 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 client services
- 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 October 31, 2023

Overall Budget

Department	Variances				% of Outflow
	Revenue	Expenditures	Other Financing	Total	
Community Programs	\$ (391,058)	\$ (917,168)	\$ (130,323)	\$ (1,438,549)	↓ -8.47%
Economic Support	86,637	152,680	-	239,317	↑ 7.23%
Elder Services	69,345	269,921	-	339,266	↑ 10.71%
HHS Administration	538	(13,424)	-	(12,886)	↓ -401.93%
Public Health Service	(174,362)	429,631	(158,838)	96,431	↑ 2.86%
Social Services	225,684	759,544	-	985,228	↑ 9.16%
Total HHS	\$ (183,216)	\$ 681,184	\$ (289,161)	\$ 208,807	→ 0.56%
Public Safety Sp Rev	10,485	(12,379)	-	(1,894)	→ 0.00%

Overtime

Department	Overtime			
	Budget	Actual	\$ Variance	% Variance
Community Programs	\$ 15,958	\$ 32,608	\$ (16,650)	↓ -104.34%
Economic Support	1,167	19,458	(18,291)	↓ -1567.35%
Elder Services	17,543	15,264	2,279	↑ 12.99%
HHS Administration	1,250	2,931	(1,681)	↓ -134.48%
Public Health Service	-	1,816	(1,816)	↓ -100.00%
Social Services	26,167	15,548	10,619	↑ 40.58%
Total	\$ 62,085	\$ 87,625	\$ (25,540)	↓ -41.14%
Public Safety Sp Rev	-	-	-	→ 0.00%

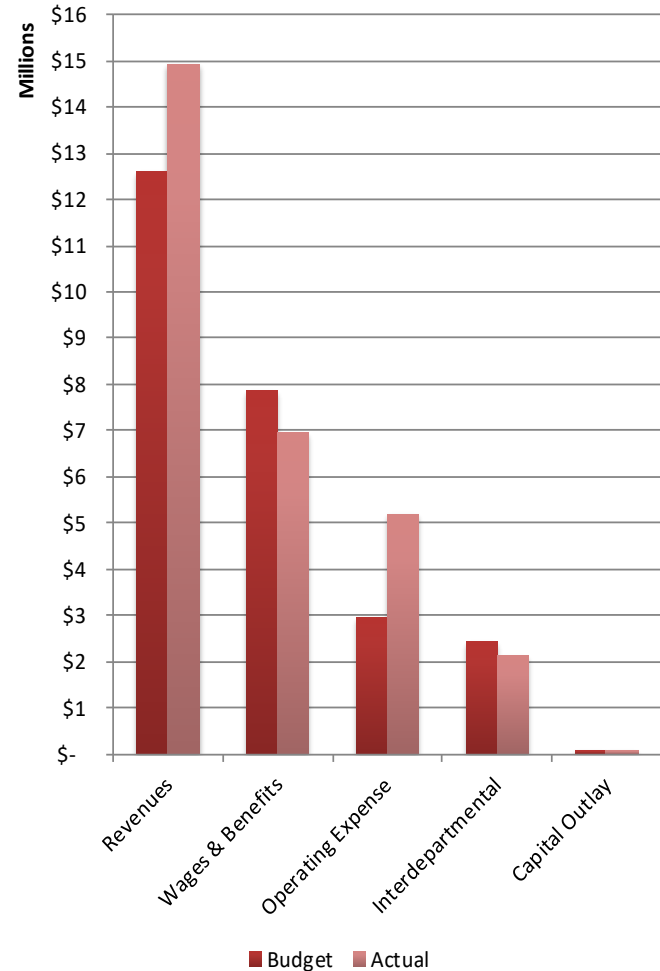
- Community Programs –Expenditure variance due to less than budgeted wages and benefits but more than budgeted client services
- Economic Support – Revenue variance is due to more than budgeted state grants
- Elder Services – Expense variance due to less than budgeted wages and benefits and client services
- 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 October 31, 2023

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 12,605,250	\$ 14,949,949	\$ 2,344,699	119%
Wages & Benefits	(7,857,219)	(6,941,406)	915,813	88%
Operating Expense	(2,968,022)	(5,191,831)	(2,223,809)	175%
Interdepartmental	(2,425,465)	(2,117,916)	307,549	87%
Capital Outlay	(96,335)	(77,184)	19,151	80%
Total Expenses	(13,347,041)	(14,328,337)	(981,296)	107%
Other Financing	719,728	508,563	(211,165)	71%
Change in Fund Balance	\$ (22,063)	\$ 1,130,175	\$ 1,152,238	5122%



Enterprise Fund includes Rocky Knoll

Enterprise Fund (Variance Change)

Year to Date October 31, 2023

	<u>Prior Month</u>	<u>Variance Current Month</u>	<u>Change</u>
Revenues	\$ 2,024,059	\$ 2,344,699	\$ 320,640
Wages & Benefits	843,403	915,813	72,410
Operating Expense	(2,100,109)	(2,223,809)	(123,700)
Interdepartmental	288,108	307,549	19,441
Capital Outlay	<u>21,084</u>	<u>19,151</u>	<u>(1,933)</u>
Total Expenses	(947,514)	(981,296)	(33,782)
Other Financing	<u>719,728</u>	<u>(211,165)</u>	<u>(930,893)</u>
Change in Fund Balance	<u>\$ 1,796,273</u>	<u>\$ 1,152,238</u>	<u>\$ (644,035)</u>

- Revenue variance is due to less than budgeted intergovernmental revenue but more than budgeted health care services. Budgeted census for October was 116.00, average census for October was 119.94
- 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 October 31, 2023

Overall Budget




Variances

Department	Revenue	Expenditures	Other Financing	Total	% of Outflow
Rocky Knoll	\$ 2,344,699	\$ (981,296)	\$ (211,165)	\$ 1,152,238	↑ 8.63%
Total	\$ 2,344,699	\$ (981,296)	\$ (211,165)	\$ 1,152,238	

Overtime

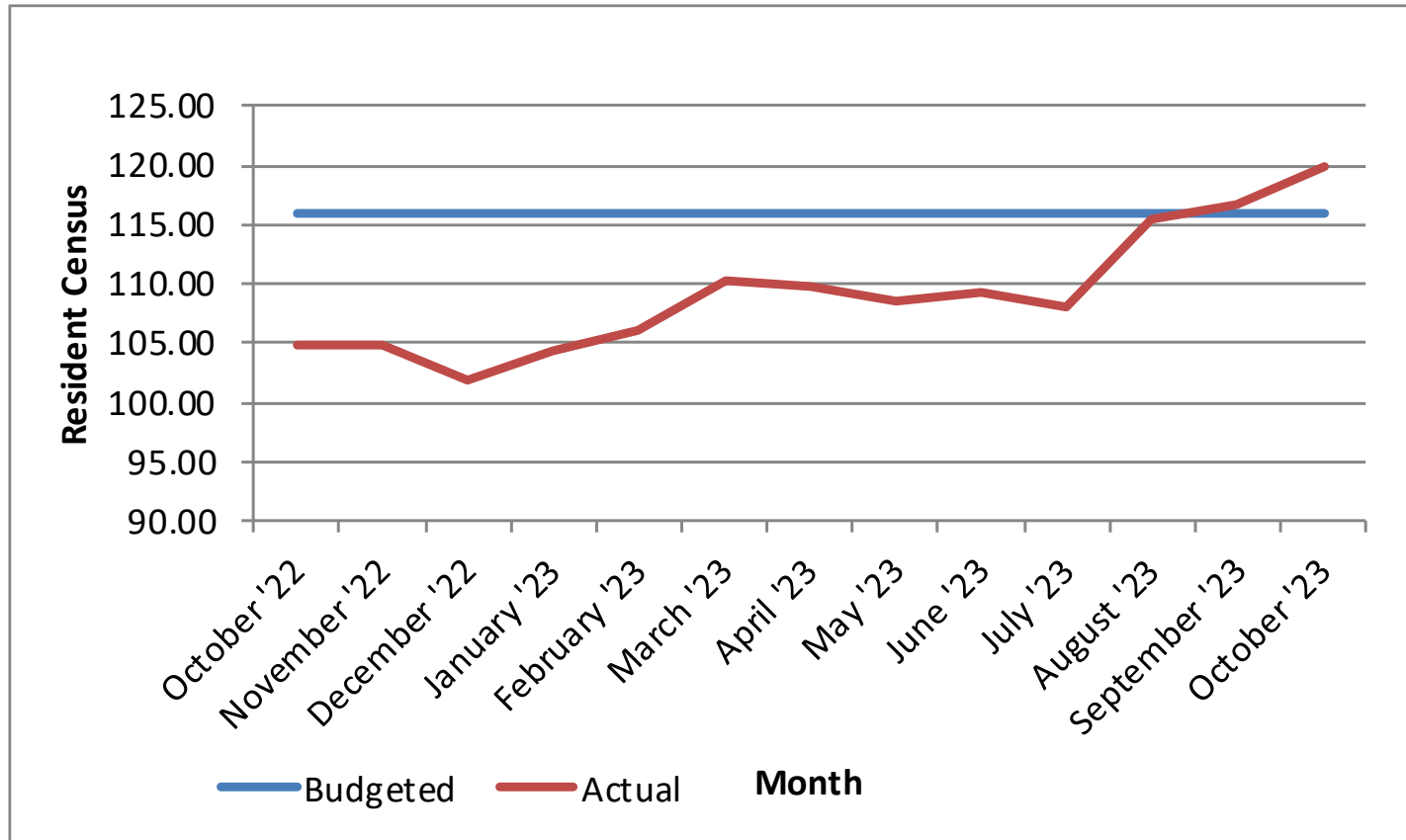
Overtime

Department	Budget	Actual	\$ Variance	% Variance
Rocky Knoll	\$349,458	\$254,701	\$ 94,757	↑ 27.12%
Total	\$349,458	\$254,701	\$ 94,757	

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

Enterprise Fund (Budget to Actual Census)

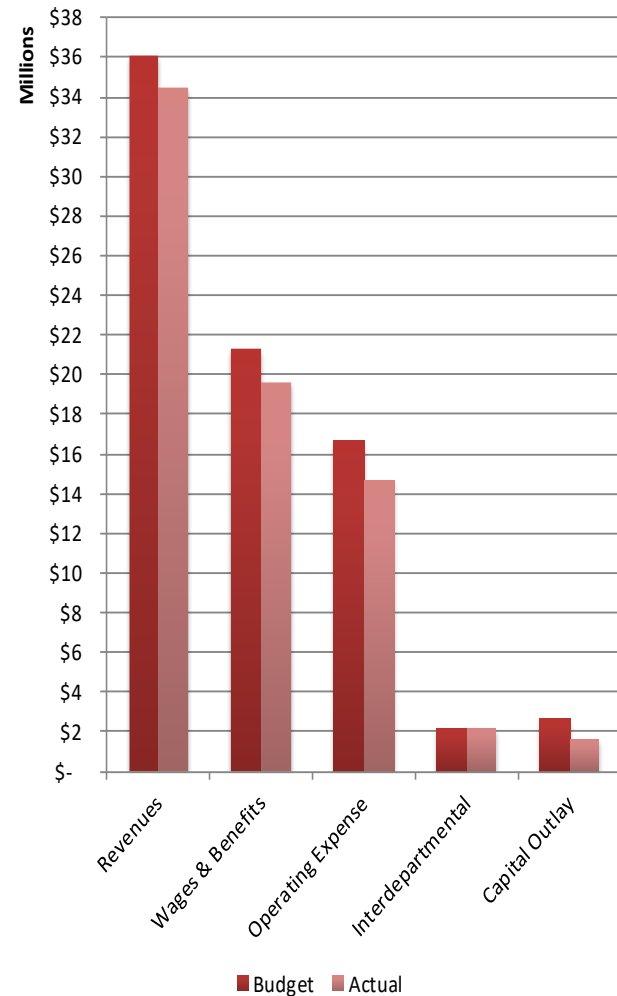
October 31, 2023 (12 Month History)



Internal Services (Budget to Actual)

Year to Date October 31, 2023

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$36,080,521	\$34,435,104	\$ (1,645,417)	95%
Wages & Benefits	(21,351,668)	(19,655,928)	1,695,740	92%
Operating Expense	(16,660,488)	(14,644,763)	2,015,725	88%
Interdepartmental	(2,197,610)	(2,146,933)	50,677	98%
Capital Outlay	(2,618,443)	(1,580,697)	1,037,746	60%
Total Expenses	(42,828,209)	(38,028,321)	4,799,888	89%
Other Financing	1,342,479	1,014,722	(327,757)	76%
Change in Fund Balance	\$ (5,405,209)	\$ (2,578,495)	\$ 2,826,714	48%



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

Internal Services (Variance Change)

Year to Date October 31, 2023

	<u>Prior Month</u>	<u>Variance Current Month</u>	<u>Change</u>
Revenues	\$ (2,445,354)	\$ (1,645,417)	\$ 799,937
Wages & Benefits	1,475,123	1,695,740	220,617
Operating Expense	2,568,436	2,015,725	(552,711)
Interdepartmental	41,772	50,677	8,905
Capital Outlay	1,037,746	1,037,746	-
Total Expenses	<u>5,123,077</u>	<u>4,799,888</u>	<u>(323,189)</u>
Other Financing	<u>14,243</u>	<u>(327,757)</u>	<u>(342,000)</u>
Change in Fund Balance	<u>\$ 2,691,966</u>	<u>\$ 2,826,714</u>	<u>\$ 134,748</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 variance due to timing of Highway capital outlay purchases

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

Internal Service Fund – Department Analysis

Year to Date October 31, 2023

Overall Budget

Department	Revenue	Variances		Total	% of Outflow
		Expenditures	Other Financing		
Employee Benefits & Insurance	\$ (1,702,195)	\$ 1,812,701	\$ -	\$ 110,506	→ 0.74%
Highway	101,150	2,715,032	(325,358)	2,490,824	↑ 10.09%
Information Technology	(44,371)	272,153	(2,399)	225,383	↑ 8.73%
Insurance	(1)	1	-	-	→ 0.00%
Total	\$ (1,645,417)	\$ 4,799,887	\$ (327,757)	\$ 2,826,713	

Overtime

Department	Budget	Overtime		% Variance
		Actual	\$ Variance	
Employee Benefits & Insurance	\$ -	\$ -	\$ -	→ 0.00%
Highway	500,769	597,639	(96,870)	↓ -19.34%
Information Systems	-	-	-	→ 0.00%
Insurance	-	-	-	→ 0.00%
Total	\$ 500,769	\$ 597,639	\$ (96,870)	↓ -19.34%

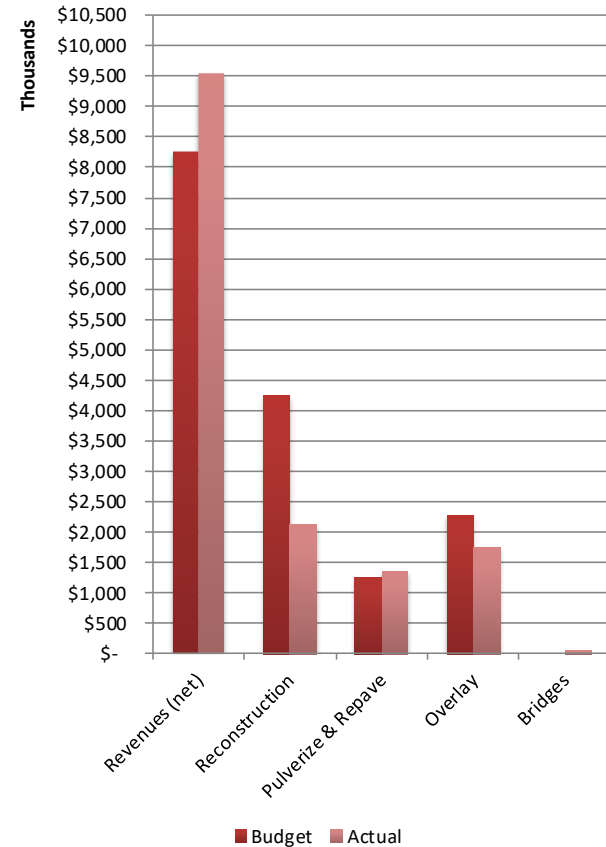
- Employee benefits & insurance – Revenue variance due to lower than anticipated employee enrollment, vacancies, and changes in types of insurance for health, dental, workers comp and group life; Expenditure variance due to less than budgeted health, dental, workers comp, unemployment, fitness membership and group life due to lower than anticipated enrollment, vacancies, and changes in coverage types.
 - Health insurance reserve - \$2.24M as of 10/31/2023 compared to \$2.35M as of Sept month end

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

Transportation Fund (Budget to Actual)

Year to Date October 31, 2023

	Budget	Actual	Variance	% Actual to Budget
County Sales Tax	\$ 10,259,688	\$ 11,552,253	\$ 1,292,565	113%
Sales Tax Distribution	<u>(1,997,448)</u>	<u>(1,997,448)</u>	-	100%
Total Revenues	8,262,240	9,554,805	1,292,565	116%
Reconstruction	(4,233,826)	(2,103,955)	2,129,871	50%
Pulverize & Repave	(1,247,411)	(1,341,621)	(94,210)	108%
Overlay	(2,271,293)	(1,738,963)	532,330	77%
Bridges	-	(48,318)	(48,318)	N/A
Sealcoating	-	-	-	N/A
Total Expenses	<u>(7,752,530)</u>	<u>(5,232,857)</u>	2,519,673	67%
Other Financing	<u>(2,356,000)</u>	<u>(2,017,000)</u>	339,000	86%
Change in Fund Balance	<u>\$ (1,846,290)</u>	<u>\$ 2,304,948</u>	<u>\$ 4,151,238</u>	125%



Transportation Fund (Variance Change)

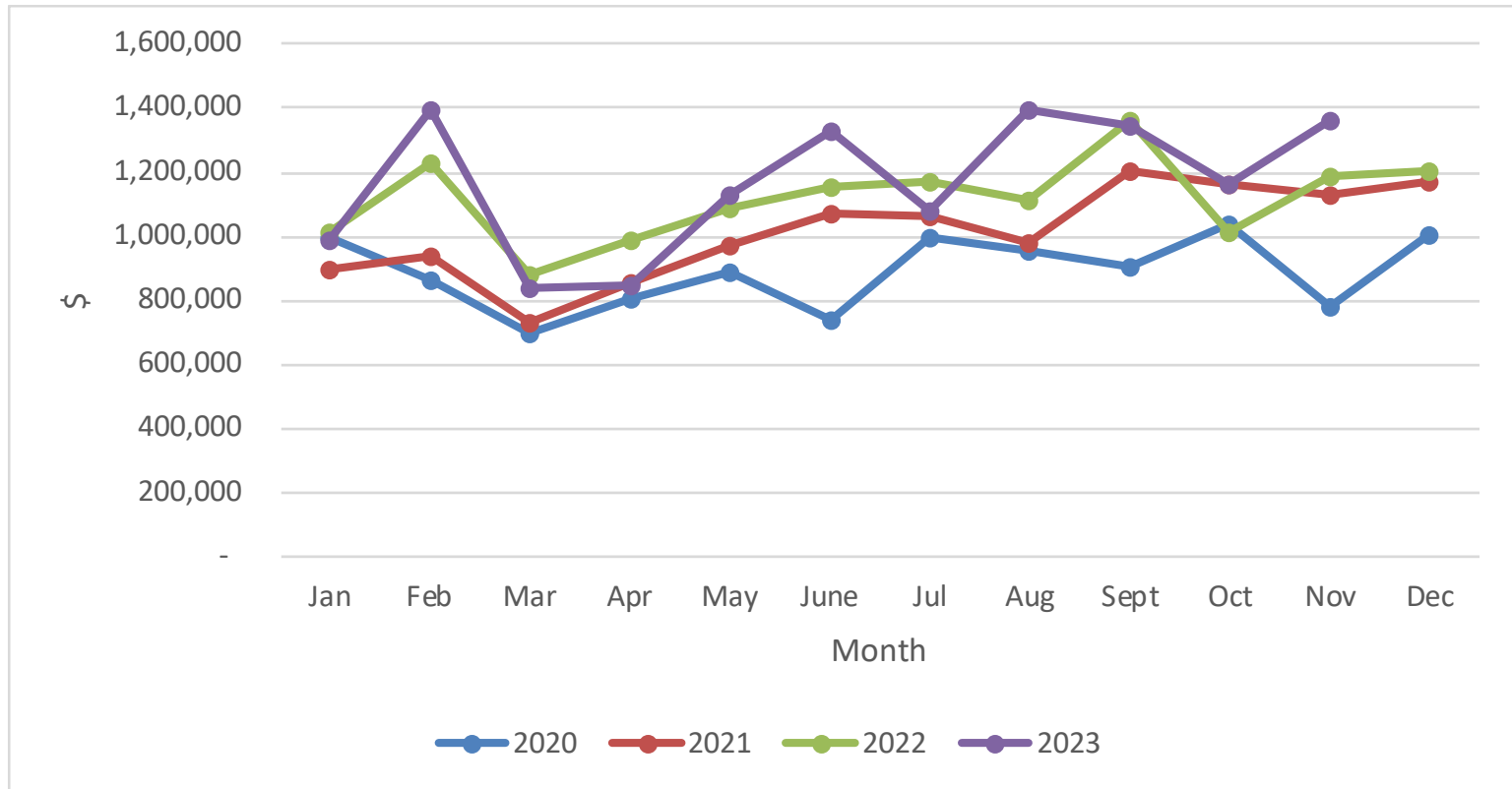
Year to Date October 31, 2023

	<u>Prior Month</u>	<u>Variance Current Month</u>	<u>Change</u>
County Sales Tax	\$ 1,077,206	\$ 1,292,565	\$ 215,359
Sales Tax Distribution	-	\$ -	-
Total Revenues	<u>1,077,206</u>	<u>1,292,565</u>	<u>215,359</u>
Reconstruction	607,052	2,129,871	1,522,819
Pulverize & Repave	(91,051)	(94,210)	(3,159)
Overlay	959,736	532,330	(427,406)
Bridges	(25,764)	(48,318)	(22,554)
Sealcoating	-	-	-
Total Expenses	<u>1,449,973</u>	<u>2,519,673</u>	<u>1,069,700</u>
Other Financing	<u>-</u>	<u>339,000</u>	<u>339,000</u>
Change in Fund Balance	<u>\$ 2,527,179</u>	<u>\$ 4,151,238</u>	<u>\$ 1,624,059</u>

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

Transportation Fund

(Actual County Sales Tax Received by Month)



Questions...

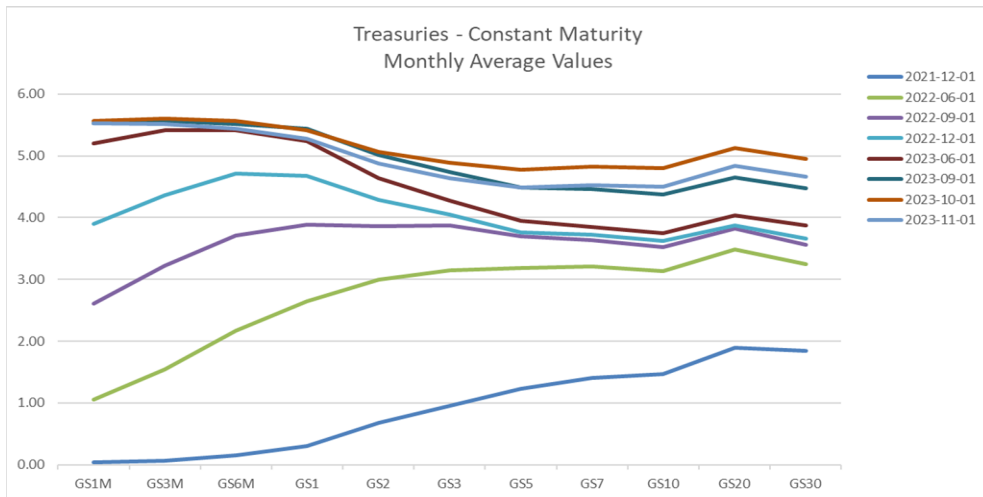
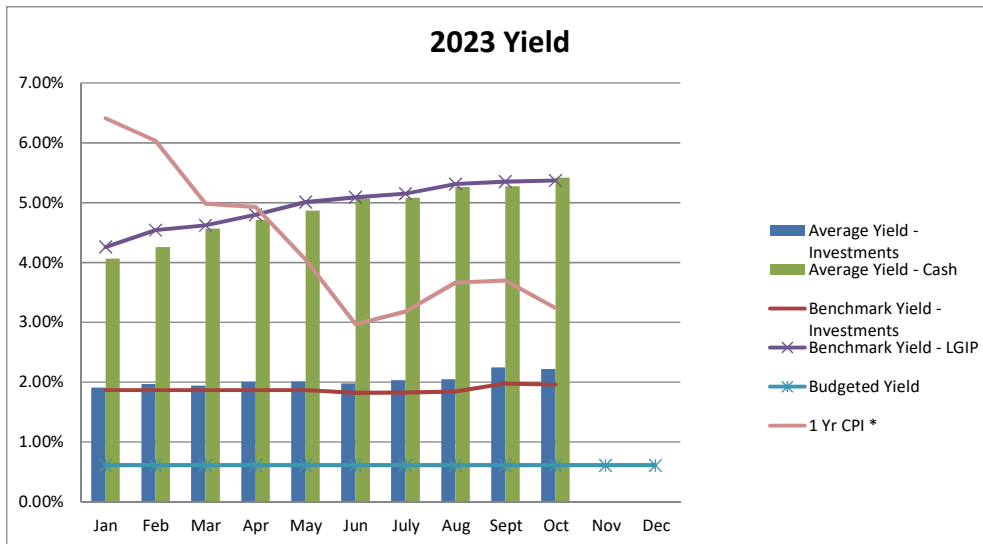
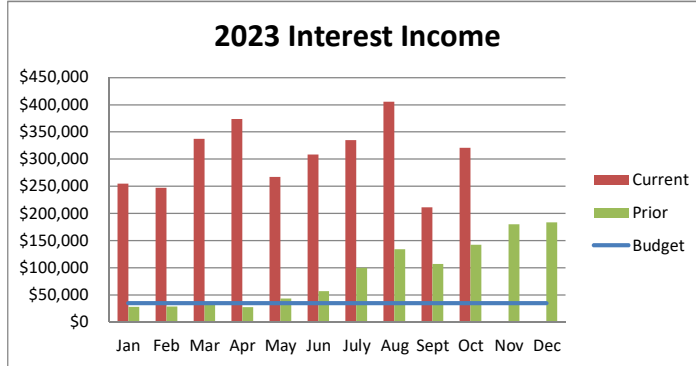
Sheboygan County Portfolio Summary as of October 31, 2023

	Market Value	Wtd Ave Tenor at Purch (Yrs)	Wtd Ave Seasoning (Yrs)	Current Month Annualized Yield	Benchmark Yield
Cash Equivalents	54,888,826	n/a	n/a	5.42%	5.37%
Investments	27,948,900	5.11	2.27	2.22%	1.96%
Grand Total	82,837,727			4.34%	4.22%

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 October 31, 2023

Cash and Cash Equivalents

Firm	Value	% of Cash
Associated Bank	38,616,205	70.4%
LGIP	16,251,773	29.6%
Wisconsin Bank & Trust - MM	10,834	0.0%
Cleveland State Bank	10,015	0.0%
	54,888,826	100.0%

Investment Holdings

Issuer	Market Value	% of Portfolio
Auburndale SD, WI	87,971	0.31%
BMO Bank Nat'l Assoc	239,573	0.86%
Empower CU CD	245,915	0.88%
Federal Ag Mtg Corp	455,000	1.63%
Federal Farm Credit Bank	2,363,365	8.46%
Federal Home Loan Bank	15,022,914	53.75%
Federal Home Loan Mtg Co	5,406,583	19.34%
Federal National Mtg Assoc	1,475,198	5.28%
Government National Mtg Assoc	630,555	2.26%
Jpmorgan Chase CD	219,396	0.78%
Madison, WI	237,262	0.85%
National Bk CD	220,958	0.79%
Rock County, WI	670,747	2.40%
Shorewood Hills, WI	182,321	0.65%
State Bank of Chilton, WI CD	243,325	0.87%
Wells Fargo Bank CD	247,817	0.89%
	27,948,900	100.0%

