

NOTICE OF MEETING
SHEBOYGAN COUNTY FINANCE COMMITTEE
March 13, 2024 - 3:30 PM

Administration Building - Conference Room 302
508 New York Avenue Sheboygan, WI 53081
Finance Department is inviting you to a scheduled Zoom meeting.

Topic: Finance Committee's Zoom Meeting
Time: Mar 13, 2024 03:30 PM Central Time (US and Canada)

Join Zoom Meeting
<https://us06web.zoom.us/j/82631078810?pwd=BSyb25u4gXpbthH75bvw3ZS8zlsr2V.1>

Meeting ID: 826 3107 8810
Passcode: 373452

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 – February 28, 2024 – 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. 26 – Purchase of Approximately 30 Acres Northeasterly of State Highway 42 & South of Garton Road (Parcel No. 59014-185537)

Clerk of Courts
Consideration of 2024 Budget Adjustment

Sheriff's Department
Consideration of Budget Adjustment for Fire and EMS Study

Finance Director
Consideration of Resolution No. -- Authorizing the Finance Committee and Finance Director to Balance Over Budget Departmental Accounts
Consideration of 2024 Budget Adjustments: Sheriff, Non-Departmental
Financial Statements – January
Investment Statements – January

Approval of Vouchers

Approval of Attendance at Other Meetings or Functions

Adjournment

Next Scheduled Meeting – March 27, 2024, 3:30 PM, Administration Building

Prepared by:

Wendy Siegert

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

February 28, 2024

Called to Order: 3:30 P.M.

Adjourned: 3:50 P.M.

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

MEMBERS ABSENT:

ALSO PRESENT: **In Person:** Vernon Koch, Gerald Jorgensen, Edward Procek, Alayne Krause, Steve Hatton, Jeremy Fetterer, Chad Broeren, Matthew Spence, David Loomis, Wendy Siegert

Remote: Cory Roeseler, Crystal Fieber

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

The Chairperson certified compliance with the open meeting law. The notice was posted at 5:00 P.M. February 23, 2024.

Supervisor Abler moved to approve the minutes of February 14, 2024. Motion seconded by Supervisor Goehring. Motion Carried.

Correspondence – None

County Administrator, Alayne Krause informed the committee the half-percent County sales tax revenue for the month of January was down compared to January 2023, she did note this is a trend across the state. Next, she reported on a recent opioid settlement and the anticipated payments the County will receive to be used for remediation. Next, she reminded the Committee 2024 is the final year in which we are able to spend or obligate American Recovery Plan Act (ARPA), Local Fiscal Recovery Funds (LFRF) and we will be diligently monitoring the use of funds and ensuring the County will take advantage of the full amount allocated to the County. Finally, the County Administrator informed the Committee that per ordinance, a sales tax review will be presented to the County Board in May.

Finance Director, Steve Hatton introduced the new Finance Department Administrative Assistant. He then provided an update to the Committee surrounding year end 2023 audit preparation work. Finally, he provided a follow up to a question raised by the Committee during a previous meeting regarding the financial system implementation project. He discussed the project timeline, the establishment of a project steering committee, and shared that the County has enlisted the support of a project management firm to assist with project management.

Sheriff Cory Roeseler presented a budget adjustment request for equity adjustments for Certain Sworn Supervisors to be funded using Supplemental State Shared Revenue. Supervisor Wegner moved to approve the request. Motion seconded by Supervisor Donovan. Motion Carried.

Human Resource Director David Loomis presented a budget adjustment request for a long-term limited term employee and an intern position for additional support during the Tyler Munis project implementation. Supervisor Goehring moved to approve the request. Motion seconded by Supervisor Wegner. Motion Carried.

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

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

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

The next scheduled meeting will be Wednesday, March 13, 2024 at 3:30 P.M.

Jeremy Fetterer/Wendy Siegert
Recording Secretary

William Goehring
Secretary

COMMITTEE REPORT TO THE COUNTY BOARD

WE, THE FINANCE COMMITTEE

TO WHOM WAS REFERRED RESOLUTION NO: 26

RE: **Purchase of Approximately 30 Acres Northeasterly of State Highway 42
& South of Garton Road (Parcel No. 59014-185537)**

HAVE CONSIDERED THE SAME AND RECOMMEND:

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

RESPECTFULLY SUBMITTED THIS 19th DAY OF March 2024

FINANCE COMMITTEE

OPPOSED TO THE REPORT:

ROGER TE STROETE

KATHLEEN DONOVAN

WILLIAM C. GOEHRING

KEITH ABLER

THOMAS WEGNER

CONCURRING IN THE REPORT:

ROGER TE STROETE

KATHLEEN DONOVAN

WILLIAM C. GOEHRING

KEITH ABLER

THOMAS WEGNER

SHEBOYGAN COUNTY RESOLUTION NO. 26 (2023/24)

Re: **Purchase of Approximately 30 Acres Northeasterly of State Highway 42
& South of Garton Road (Parcel No. 59014-185537)**

WHEREAS, the Transportation Committee has evaluated the operational needs of the Transportation Department; and

WHEREAS, the Transportation Committee has determined that there is insufficient space at the State Highway 42 County shed to accommodate current and anticipated future growth at the facility; and

WHEREAS, the County Board has determined that acquiring the approximately 30 acres adjacent to the State Highway 42 County shed will best serve the public interest as well as future needs of County operations.

NOW, THEREFORE, BE IT RESOLVED, the WB-13 Vacant Land Offer to Purchase dated February 5, 2024, for parcel no. 59014-185537, on file in the County Clerk's Office and approved by sellers is hereby approved.

BE IT FURTHER RESOLVED, by the Board of Supervisors that the County Board Chairperson and the County Clerk are authorized and directed to execute all documents as necessary to complete such transaction.

BE IT FURTHER RESOLVED, that the 2024 Budget as adopted by the County Board on November 7, 2023, is hereby amended and adjusted to reflect the Transportation Department's use of \$445,725.00 from the Highway Department Unrestricted Net Position for the purchase of the herein described parcel.

Respectfully submitted this 20th day of February, 2024.

TRANSPORTATION COMMITTEE

Thomas Wegner /cs
Thomas Wegner, Chairperson

Al Bosman
Al Bosman, Secretary

Roger Te Stroete
Roger Te Stroete, Vice-Chairperson

Jacqueline Veldman
Jacqueline Veldman

Jon Kuhlman
Jon Kuhlman

Opposed to Introduction:

FISCAL NOTE
February 2024

**Resolution No. 26 (2023/24) RE: Purchase of Approximately 30 Acres Northeasterly of
State Highway 42 & South of Garton Road (Parcel
No. 59014-185537)**

Funding:

Funding is proposed to come from the Highway Department Fund's Unrestricted Net Position. Funding in this manner is consistent with Net Position Policy for the Highway Fund.

***Highway Fund** – Unrestricted net position shall be at a minimum 10% of fund expenses to provide necessary working capital. Any surplus net position may be utilized for one-time expenses, such as capital outlay acquisition, or funding of capital projects provided there is sufficient cash position for the fund.*

Respectfully Submitted,



Steve Hatton, Finance Director
February 20, 2024



**CHRISTINE KOENIG
CLERK OF CIRCUIT COURTS**

615 NORTH SIXTH STREET, SHEBOYGAN, WISCONSIN 53081 920.459.0313 FAX 920.459.3921

TO: Members of the Finance Committee

FROM: Clerk of Courts Chris Koenig

DATE: March 6, 2024

RE: 2024 Wage Increases – Court Service Specialists

The reasons for my proposed increase in wages for the Court Service Specialists are as follows. We are experiencing instability in this position due to clerks seeking employment in offices that offer higher wages. I gathered information from other Clerk of Courts offices in the 4th Judicial District. Our neighboring county of Ozaukee has a starting hourly wage of \$25.15 for this position. This is significantly higher than our starting hourly wage of \$19.50.

Given the extensive training involved for the position of Court Services Specialist, we want to retain these team members. We lost two experienced specialists in the past six months. As a result we are in the process of training their replacements which is time intensive and creates challenges in staffing the courtrooms.

Finding the necessary funds in the Clerk of Courts budget is not possible at this time due to significantly high mandated costs for court appointed attorneys, guardians ad litem, interpreters, and jury costs. As a result, I am respectfully asking Sheboygan County to approve a budget adjustment for the Clerk of Courts office in the anticipated cost for the balance of 2024 of \$27,363.

Thank you for your consideration.

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

*Cory L. Roeseler, Sheriff
Chad Broeren, Inspector*

Phone: (920) 459-3112

FAX: (920) 459-4305

TO: Members of the Finance Committee
FROM: Steve Steinhardt, Director of Emergency Management
DATE: March 13th, 2024
RE: Study of Fire and EMS Services in Sheboygan County

SS

Fire Departments and Emergency Medical Services in Sheboygan County are encountering issues with both staffing and funding. This is not a new issue, but it is growing significantly without a plan on how to best deal with the issues facing the agencies and the local officials that oversee the funding. Sheboygan County has lost Batavia Fire Department and First Responders Franklin Fire Department, Plymouth Ambulance Service, and Oostburg Ambulance Service in recent years due to funding and staffing issues.

In order to continue to provide these essential services to the communities within Sheboygan County a committee was formed to develop a request for proposal to perform a study of the services in Sheboygan County. The committee is made up of representatives of response agencies and elected officials. Proposals were received in early 2024 but we will require funding to hire a consultant and move forward.

The estimated cost to perform the study is \$49,600. The funding source for this study will be determined with cooperation from the County Administrator and Finance Director.

Re: **Authorizing the Finance Committee and Finance Director to Balance Over Budget Departmental Accounts**

Budget Comparisons - 2023
Appropriation Units

Fund Dept		Department	Revenue			Wages & Benefits			Operating Expenses			Interdepartmental			Operational	Capital Outlay			Other Financing (Sources) Uses			Total
			Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance	Variance	Budget	Actual	Variance	Budget	Actual	Variance	Variance
		General Fund																				
100	181	Treasurer	\$ 756,692	\$ 801,311	\$ 44,619	\$ 428,829	\$ 424,888	\$ 3,941	\$ 135,290	\$ 134,333	\$ 957	\$ 204,831	\$ 168,635	\$ 36,196	\$ 85,713	\$ 102,820	\$ 21,546	\$ 81,274	\$ (115,078)	\$ (20,680)	\$ (94,398)	\$ 72,589
100	182	ROD	\$ 698,085	\$ 640,621	\$ (57,464)	\$ 415,714	\$ 399,769	\$ 15,945	\$ 142,685	\$ 116,728	\$ 25,957	\$ 197,866	\$ 202,660	\$ (4,794)	\$ (20,356)	\$ -	\$ -	\$ -	\$ (58,180)	\$ (54,038)	\$ (4,142)	\$ (24,498)
100	183	Finance	\$ 1,946,092	\$ 1,999,606	\$ 53,514	\$ 1,663,319	\$ 1,306,786	\$ 356,533	\$ 86,999	\$ 241,694	\$ (154,695)	\$ 366,086	\$ 277,232	\$ 88,854	\$ 344,206	\$ -	\$ -	\$ -	\$ (147,812)	\$ (110,861)	\$ (36,951)	\$ 307,255
100	184	UW Sheboygan	\$ 111,609	\$ 111,609	\$ -	\$ -	\$ -	\$ -	\$ 80,033	\$ 110,365	\$ (30,332)	\$ 31,576	\$ 31,831	\$ (255)	\$ (30,587)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (30,587)
100	185	Medical Examiner	\$ 301,988	\$ 311,943	\$ 9,955	\$ 147,227	\$ 141,829	\$ 5,398	\$ 129,324	\$ 111,632	\$ 17,692	\$ 25,437	\$ 36,316	\$ (10,879)	\$ 22,166	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,166
100	186	County Board	\$ 230,280	\$ 235,441	\$ 5,161	\$ 147,208	\$ 139,347	\$ 7,861	\$ 85,056	\$ 38,240	\$ 46,816	\$ 36,716	\$ 36,359	\$ 357	\$ 60,195	\$ -	\$ -	\$ -	\$ (38,700)	\$ -	\$ (38,700)	\$ 21,495
100	187	Co Airport	\$ 1,007,234	\$ 735,316	\$ (271,918)	\$ 250,935	\$ 276,326	\$ (25,391)	\$ 832,945	\$ 386,082	\$ 446,863	\$ 82,265	\$ 111,294	\$ (29,029)	\$ 120,525	\$ 58,577	\$ -	\$ 58,577	\$ (96,000)	\$ -	\$ (96,000)	\$ 83,102
100	190	Court Commissioner	\$ 363,332	\$ 369,546	\$ 6,214	\$ 281,860	\$ 284,171	\$ (2,311)	\$ 35,165	\$ 27,037	\$ 8,128	\$ 46,307	\$ 44,990	\$ 1,317	\$ 13,348	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,348
100	191	Clerk of Crts	\$ 2,961,554	\$ 3,009,844	\$ 48,290	\$ 1,404,119	\$ 1,309,088	\$ 95,031	\$ 953,175	\$ 1,514,248	\$ (561,073)	\$ 604,260	\$ 455,941	\$ 148,319	\$ (269,433)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (269,433)
100	192	DA	\$ 1,050,689	\$ 1,061,240	\$ 10,551	\$ 773,866	\$ 715,163	\$ 58,703	\$ 91,352	\$ 73,934	\$ 17,418	\$ 185,471	\$ 173,541	\$ 11,930	\$ 98,602	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 98,602
100	194	UW Extension	\$ 434,534	\$ 431,558	\$ (2,976)	\$ 107,629	\$ 105,227	\$ 2,402	\$ 248,875	\$ 237,776	\$ 11,099	\$ 78,030	\$ 77,776	\$ 254	\$ 10,779	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,779
100	195	Co Planning	\$ 2,496,230	\$ 2,530,263	\$ 34,033	\$ 1,120,245	\$ 1,079,543	\$ 40,702	\$ 917,239	\$ 1,013,058	\$ (95,819)	\$ 413,105	\$ 421,536	\$ (8,431)	\$ (29,515)	\$ 82,000	\$ 139,087	\$ (57,087)	\$ (15,609)	\$ (21,609)	\$ 6,000	\$ (80,602)
100	196	Sheriff	\$ 23,622,946	\$ 23,862,796	\$ 239,850	\$ 15,881,671	\$ 16,471,496	\$ (589,825)	\$ 3,961,633	\$ 4,129,064	\$ (167,431)	\$ 4,092,988	\$ 3,821,950	\$ 271,038	\$ (246,368)	\$ 494,894	\$ 584,391	\$ (89,497)	\$ (808,240)	\$ (910,534)	\$ 102,294	\$ (233,571)
100	197	County Clerk	\$ 382,867	\$ 391,334	\$ 8,467	\$ 196,224	\$ 217,355	\$ (21,131)	\$ 84,170	\$ 92,761	\$ (8,591)	\$ 102,473	\$ 109,317	\$ (6,844)	\$ (28,099)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (28,099)
100	198	Bldg Services	\$ 3,689,383	\$ 3,741,107	\$ 51,724	\$ 1,773,627	\$ 1,668,970	\$ 104,657	\$ 1,520,410	\$ 1,227,753	\$ 292,657	\$ 636,921	\$ 611,453	\$ 25,468	\$ 474,506	\$ 243,997	\$ 175,732	\$ 68,265	\$ (75,810)	\$ (22,000)	\$ (53,810)	\$ 488,961
100	199	Human Resources	\$ 709,305	\$ 709,412	\$ 107	\$ 500,411	\$ 364,338	\$ 136,073	\$ 179,605	\$ 168,675	\$ 10,930	\$ 143,550	\$ 112,703	\$ 30,847	\$ 177,957	\$ -	\$ -	\$ -	\$ (99,261)	\$ (62,976)	\$ (36,285)	\$ 141,672
100	1073	Veterans' Serv	\$ 328,160	\$ 340,626	\$ 12,466	\$ 212,709	\$ 212,074	\$ 635	\$ 20,369	\$ 32,752	\$ (12,383)	\$ 95,082	\$ 95,085	\$ (3)	\$ 715	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 715
100	1074	Nondepart'l	\$ 5,325,994	\$ 9,043,734	\$ 3,717,740	\$ -	\$ -	\$ -	\$ 2,126,425	\$ 2,804,001	\$ (677,576)	\$ 2,924	\$ 2,809	\$ 115	\$ 3,040,279	\$ -	\$ -	\$ -	\$ 3,403,198	\$ 2,791,000	\$ 612,198	\$ 3,652,477
100	1079	Veterans' Comm	\$ 20,812	\$ 20,812	\$ -	\$ 2,148	\$ -	\$ 2,148	\$ 18,622	\$ 18,416	\$ 206	\$ 42	\$ 42	\$ -	\$ 2,354	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,354
100	1082	Corp Counsel	\$ 597,008	\$ 606,718	\$ 9,710	\$ 132,573	\$ 136,773	\$ (4,200)	\$ 438,837	\$ 438,570	\$ 267	\$ 25,598	\$ 8,569	\$ 17,029	\$ 22,806	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,806
100	1092	County Administrator	\$ 395,772	\$ 395,738	\$ (34)	\$ 402,720	\$ 205,385	\$ 197,335	\$ 14,070	\$ 8,970	\$ 5,100	\$ 75,624	\$ 23,779	\$ 51,845	\$ 254,246	\$ -	\$ -	\$ -	\$ (96,642)	\$ -	\$ (96,642)	\$ 157,604
Total - General Fund			\$ 47,430,566	\$ 51,350,575	\$ 3,920,009	\$ 25,843,034	\$ 25,458,528	\$ 384,506	\$ 12,102,279	\$ 12,926,089	\$ (823,810)	\$ 7,447,152	\$ 6,823,818	\$ 623,334	\$ 4,104,039	\$ 982,288	\$ 920,756	\$ 61,532	\$ 1,851,866	\$ 1,588,303	\$ 263,563	\$ 4,429,134
		Special Revenue																				
200	200	Community Programs	\$ 16,777,399	\$ 17,287,324	\$ 509,925	\$ 3,968,285	\$ 3,950,967	\$ 17,318	\$ 13,662,438	\$ 15,821,037	\$ (2,158,599)	\$ 2,519,367	\$ 2,293,276	\$ 226,091	\$ (1,405,265)	\$ -	\$ -	\$ -	\$ (194,218)	\$ (121,987)	\$ (72,231)	\$ (1,477,496)
200	210	H&HS Admin	\$ 14,263,044	\$ 14,263,581	\$ 537	\$ 1,635,164	\$ 1,656,811	\$ (21,647)	\$ 349,501	\$ 189,208	\$ 160,293	\$ (1,829,025)	\$ (1,818,136)	\$ (10,889)	\$ 128,294	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 128,294
200	220	Office on Aging	\$ 2,780,229	\$ 2,730,527	\$ (49,702)	\$ 1,723,861	\$ 1,542,149	\$ 181,712	\$ 1,064,751	\$ 1,128,536	\$ (63,785)	\$ 1,060,959	\$ 892,887	\$ 168,072	\$ 236,297	\$ 95,000	\$ -	\$ 95,000	\$ -	\$ -	\$ -	\$ 331,297
200	230	Public Health	\$ 2,037,888	\$ 1,832,746	\$ (205,142)	\$ 2,453,267	\$ 2,212,210	\$ 241,057	\$ 365,169	\$ 299,023	\$ 66,146	\$ 1,217,763	\$ 1,091,492	\$ 126,271	\$ 228,332	\$ -	\$ 8,978	\$ (8,978)	\$ (350,000)	\$ (194,550)	\$ (155,451)	\$ 63,904
200	250	Social Services	\$ 5,529,534	\$ 5,677,052	\$ 147,518	\$ 3,620,218	\$ 3,620,026	\$ 192	\$ 7,144,163	\$ 6,184,310	\$ 959,853	\$ 2,167,875	\$ 2,126,276	\$ 41,599	\$ 1,149,162	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,149,162
200	260	Economic Support	\$ 3,280,717	\$ 3,226,802	\$ (53,915)	\$ 2,335,433	\$ 2,296,514	\$ 38,919	\$ 199,436	\$ 189,910	\$ 9,526	\$ 1,464,784	\$ 1,324,522	\$ 140,262	\$ 134,792	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 134,792
Total - Special Revenue			\$ 44,668,811	\$ 45,018,032	\$ 349,221	\$ 15,736,228	\$ 15,278,677	\$ 457,551	\$ 22,785,458	\$ 23,812,024	\$ (1,026,566)	\$ 6,601,723	\$ 5,910,317	\$ 691,406	\$ 471,612	\$ 95,000	\$ 8,978	\$ 86,022	\$ (544,218)	\$ (316,536)	\$ (227,682)	\$ 329,952
		Enterprise Fund																				
300	387	Fixed Base Operations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,118	\$ (3,118)	\$ -	\$ -	\$ -	\$ (3,118)	\$ -	\$ -	\$ -	0	0	\$ -	\$ (3,118)
300	320	Rocky Knoll	\$ 15,152,866	\$ 18,083,689	\$ 2,930,823	\$ 9,516,829	\$ 8,454,175	\$ 1,062,654	\$ 3,518,865	\$ 6,731,909	\$ (3,213,044)	\$ 2,988,547	\$ 2,640,751	\$ 347,796	\$ 1,128,229	\$ 96,335	\$ 86,216	\$ 10,119	\$ (967,710)	\$ (701,336)	\$ (266,374)	\$ 871,974
Total - Enterprise Fund			\$ 15,152,866	\$ 18,083,689	\$ 2,930,823	\$ 9,516,829	\$ 8,454,175	\$ 1,062,654	\$ 3,518,865	\$ 6,735,027	\$ (3,216,162)	\$ 2,988,547	\$ 2,640,751	\$ 347,796	\$ 1,125,111	\$ 96,335	\$ 86,216	\$ 10,119	\$ (967,710)	\$ (701,336)	\$ (266,374)	\$ 868,856
		Internal Services																				
400	400	Employee Benefits	\$ 17,660,450	\$ 15,727,588	\$ (1,932,862)	\$ 17,734,802	\$ 15,596,026	\$ 2,138,776	\$ 150,680	\$ 147,303	\$ 3,377	\$ 71,420	\$ 71,420	\$ -	\$ 209,291	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 209,291
400	410	Property Ins	\$ 723,285	\$ 723,285	\$ -	\$ -	\$ -	\$ -	\$ 723,285	\$ 723,285	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
400	420	Info Technology	\$ 2,694,875	\$ 2,669,957	\$ (24,918)	\$ 718,251	\$ 700,138	\$ 18,113	\$ 1,947,245	\$ 1,891,639	\$ 55,606	\$ 156,110	\$ 155,748	\$ 362	\$ 49,163	\$ 29,835	\$ 29,835	\$ -	\$ (120,133)	\$ (117,734)	\$ (2,399)	\$ 46,764
400	440	Highway	\$ 22,375,354	\$ 21,874,799	\$ (500,555)	\$ 7,200,854	\$ 7,194,453	\$ 6,401	\$ 12,860,742	\$ 13,357,932	\$ (497,190)	\$ 2,454,577	\$ 2,418,171	\$ 36,406	\$ (954,938)	\$ 2,663,853	\$ 1,565,107	\$ 1,098,746	\$ (1,242,591)	\$ (1,270,233)	\$ 27,642	\$ 171,450
Total - Internal Servs			\$ 43,453,964	\$ 40,995,629	\$ (2,458,335)	\$ 24,535,115	\$ 22,698,348	\$ 2,163,290	\$ 15,681,952	\$ 16,120,159	\$ (438,207)	\$ 2,682,107	\$ 2,645,339	\$ 36,768	\$ (696,484)	\$ 2,693,688	\$ 1,594,942	\$ 1,098,746	\$ (1,362,724)	\$ (1,387,967)	\$ 25,243	\$ 427,505
700	712	Debt Service	\$ 5,233,891	\$ 5,556,248	\$ 322,357	\$ -	\$ -	\$ -	\$ 6,406,851	\$ 6,570,594	\$ (163,743)	\$ -	\$ -	\$ -	\$ 158,614	\$ -	\$ -	\$ -	\$ (1,149,409)	\$ (1,149,409)	\$ -	\$ 158,614
			\$ 155,940,098	\$ 161,004,173	\$ 5,064,075	\$ 75,631,206	\$ 71,889,728	\$ 3,741,478	\$ 60,495,405	\$ 66,163,893	\$ (5,668,488)	\$ 19,719,529	\$ 18,020,225	\$ 1,699,304	\$ 5,162,892	\$ 3,867,311	\$ 2,610,892	\$ 1,256,419	\$ (2,172,195)	\$ (1,966,945)	\$ (205,250)	\$ 6,214,061

Total Expenditure Variance				\$ 1,149,986
Total Revenue Variance - All Funds				\$ 5,064,075
Operational Change Positive/(Negative)				\$ 6,214,061
Less Carryovers				\$ (1,249,310)
Total Variance Positive(Negative)				\$ 4,964,751



SHEBOYGAN COUNTY

Steve Hatton
Finance Director

Jeremy Fetterer
Deputy Finance Director

Memorandum

To: Members of the Law and Finance Committees
From: Stephen Hatton, Finance Director and Sheriff Cory Roeseler
RE: 2024 Budget Adjustments for Non-Departmental and Sheriff's Department
Date: March 13, 2024

Since adoption of the 2024 budget, the need for several adjustments to how planned expenditures are to be funded have become apparent. These come in two pieces in the 2024 budget:

1. No changes to expenditures, change funding source.
 - a. We planned for Supplemental Shared Revenue (SSR) as a sustainable funding source to replace the one-time American Rescue Plan Act (ARPA) funding used to support equity adjustments approved for 2023 and 2024 in the Sheriff's Department. As Supplemental Shared Revenue can be retained while ARPA funding will lapse after 2024, we will reinstate use of ARPA to fund these wage costs in 2024. The \$593,612 required will come from ARPA for 2024, preserving this amount of Supplemental Shared Revenue. This use of ARPA funds were originally included in ARPA Resolution #5 approved on December 20, 2022. Funding will be sourced from 1074.631900 (ARPA) vs. 1074.631000 (General Fund).
 - b. We budgeted to use ARPA to fund the local match requirements of the NextGen911 Grant. Treasury terms that govern ARPA funding use does not permit its use for local match for this type of Federal grant. We will instead utilize Supplemental Shared Revenue to cover the cost of the grant match totaling \$100,000. Funding will be sourced from 1074.631000 (General Fund) vs 1074.631900 (ARPA).

This portion is informational only as it does not alter the level, nature or appropriation units of expenditures approved under the adopted 2024 budget and previously approved ARPA resolutions.

2. Additional expenditure not included in 2024 Budget.
 - a. This represents a \$35,667 local match requirement for a Department of Military Affairs grant to support telephone and radio recording hardware and software upgrades. The grant was not awarded until immediately before budget adoption. We are recommending to fund utilizing Supplemental Shared Revenue to support this grant match requirement. This item does require approval of the Law Committee and Finance Committees per Chapter 5.07 (a) of County Ordinance.

We are respectfully asking for a budget adjustment to cover the \$35,667 cost of this grant-match requirement. We recommend covering these expenses through a transfer of funds from Supplemental Shared Revenue recorded in Non-Departmental (1074) to the Sheriff's Department (196).

Thank you for your consideration.



WISCONSIN

Financial Overview

January 2024

Finance Committee & County Administrator Report

Budget Variance Summary

Year to Date January 31, 2024

	Fund					
	General	Special Revenue	Enterprise	Internal Service	Total	Transportation
Change in Fund Balance	\$ (309,439)	\$ 182,476	\$ 177,469	\$ (2,811,240)	\$ (2,760,734)	\$ 853,596
Plus: unbudgeted depreciation			68,024	190,317	\$ 258,341	
Adjusted Change in Fund Balance	<u>\$ (309,439)</u>	<u>\$ 182,476</u>	<u>\$ 245,493</u>	<u>\$ (2,620,923)</u>	<u>\$ (2,502,393)</u>	<u>\$ 853,596</u>
 Budgeted Change in Fund Balance to Date	 \$ (614,759)	 \$ -	 \$ (105,536)	 \$ 361,009	 \$ (359,286)	 \$ 497,919
 Variance Actual to Budget	 <u>\$ 305,320</u>	 <u>\$ 182,476</u>	 <u>\$ 351,029</u>	 <u>\$ (2,981,932)</u>	 <u>\$ (2,143,107)</u>	 <u>\$ 355,677</u>

Department Budget Variance Summary

Year to Date January 31, 2024

Department	Total Variance
General Fund	
Airport	\$ (30,292)
Bldg Services	\$ (82,053)
Clerk of Crts	\$ 28,623
Corp Counsel	\$ 460
County Administrator	\$ 3,163
County Board	\$ 6,175
County Clerk	\$ 52,146
Court Commissioner	\$ (53)
DA	\$ (2,733)
Finance	\$ 29,392
Human Resources	\$ 16,215
Medical Examiner	\$ 1,833
Nondepart'l	\$ 456,257
Planning & Conservation	\$ (84,153)
Register of Deeds	\$ (19,728)
Sheriff	\$ (95,048)
Tax Foreclosures	\$ 3,775
Treasurer	\$ 27,618
UW Extension	\$ 5,549
UW GB - Sheboygan Campus	\$ (20,123)
Veterans' Comm	\$ 1,342
Veterans' Service	\$ 6,957
Total - General Fund	\$ 305,322

Department	Total Variance
Special Revenue	
Community Programs	\$ (149,452)
Economic Support	\$ 100,904
Elder Services	\$ 22,174
HHS Administration	\$ (1)
Public Health Service	\$ 86,593
Social Services	\$ 123,749
Total HHS	\$ 183,967
Public Safety - Spec Rev	\$ -1,492
Total - Special Revenue	182,475

Department	Total Variance
Enterprise Fund	
Fixed Base Operations	\$ (86,599)
Rocky Knoll	\$ 437,627
Total - Enterprise Fund	\$ 351,028

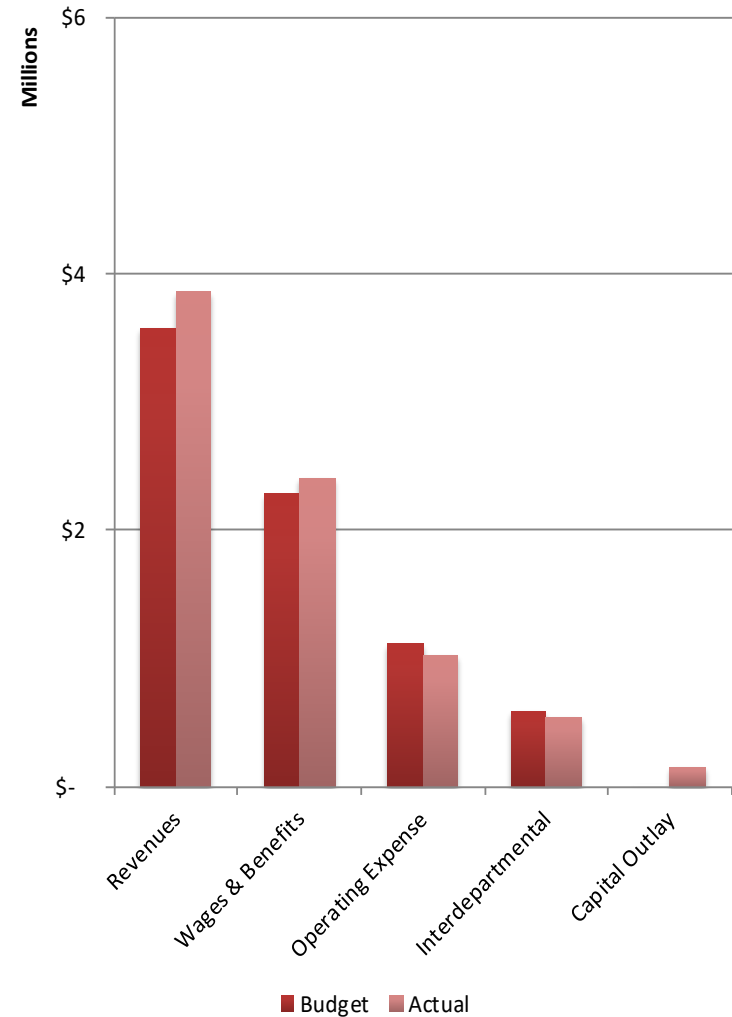
Department	Total Variance
Internal Services	
Employee Benefits	\$ 6,065
Highway	\$ (2,985,038)
Info Technology	\$ (2,959)
Prop Ins	\$ 1
Total - Internal Servs	(2,981,931)

Department	Total Variance
Transportation	
Transportation	\$ 355,677
Total - Transportation	\$ 355,677

General Fund (Budget to Actual)

Year to Date January 31, 2024

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 3,575,371	\$ 3,870,521	\$ 295,150	108%
Wages & Benefits	(2,284,327)	(2,404,721)	(120,394)	105%
Operating Expense	(1,115,847)	(1,025,781)	90,066	92%
Interdepartmental	(592,508)	(540,291)	52,217	91%
Capital Outlay	-	(149,365)	(149,365)	N/A
Total Expenses	(3,992,682)	(4,120,158)	(127,476)	103%
Other Financing	(197,448)	(59,800)	137,648	30%
Change in Fund Balance	\$ (614,759)	\$ (309,437)	\$ 305,322	50%



General Fund (Variance Change)

Year to Date January 31, 2024

	<u>Prior Month</u>	<u>Variance Current Month</u>	<u>Change</u>
Revenues	\$ -	\$ 295,150	\$ 295,150
Wages & Benefits	-	(120,394)	(120,394)
Operating Expense	-	90,066	90,066
Interdepartmental	-	52,217	52,217
Capital Outlay	-	(149,365)	(149,365)
Total Expenses	-	(127,476)	(127,476)
Other Financing	-	137,648	137,648
Change in Fund Balance	\$ -	\$ 305,322	\$ 305,322

- Revenue is positive. The current month change is due to more than budgeted interest income
- Negative Wages & Benefits variance due to more than budgeted overtime hours
- Positive operating expense variance reflects less than budgeted expenses. The current month change is due to less than budgeted consulting, software maintenance, utilities, maintenance of equipment, general supplies, unbudgeted (approved) LFRF task force expenses, and unused contingency
- Capital Outlay expenses due to the purchase of body worn cameras and 2024 F-250 w/plow truck for Building Services

General Fund – Department Analysis

Year to Date January 31, 2024




Overall Budget

Department	Variances					% of Outflow
	Revenues	Expenditures	Other Financing	Total		
Airport	\$ (10,970)	\$ (19,323)	\$ -	\$ (30,293)	↓	-51.50%
Building Services	3,682	(85,735)	-	(82,053)	↓	-23.71%
Clerk of Courts	16,962	11,661	-	28,623	↑	11.27%
Corporation Counsel	377	83	-	460	→	0.85%
County Administrator	-	11,908	(8,744)	3,164	↑	7.05%
County Board	-	6,175	-	6,175	↑	16.85%
County Clerk	281	51,865	-	52,146	↑	120.46%
Court Commissioner	(710)	658	-	(52)	↓	-0.16%
District Attorney	(1,701)	(1,032)	-	(2,733)	↓	-3.02%
Finance	(12,258)	55,330	(13,680)	29,392	↑	14.83%
Human Resources	1	17,664	(1,449)	16,216	↑	21.71%
Medical Examiner	2,615	(782)	-	1,833	↑	6.51%
Non-Departmental	295,473	(87,558)	248,342	456,257	↑	300.60%
Planning & Conservation	(29,646)	(31,627)	(22,882)	(84,155)	↓	-54.03%
Register of Deeds	15,693	25,632	(61,055)	(19,730)	↓	-14.59%
Sheriff	(18,083)	(75,374)	(1,592)	(95,049)	↓	-4.44%
Tax Foreclosures	825	2,950	-	3,775		N/A
Treasurer	31,818	(2,908)	(1,292)	27,618	↑	43.67%
UW GB - Sheboygan Campus	-	(20,123)	-	(20,123)	↓	-214.21%
UW Extension	786	4,765	-	5,551	↑	15.05%
Veterans Commission	-	1,342	-	1,342	↑	73.82%
Veteran's Services	5	6,952	-	6,957	↑	18.58%
Total General Fund	\$ 295,150	\$ (127,477)	\$ 137,648	\$ 305,321		7.65%

Overtime

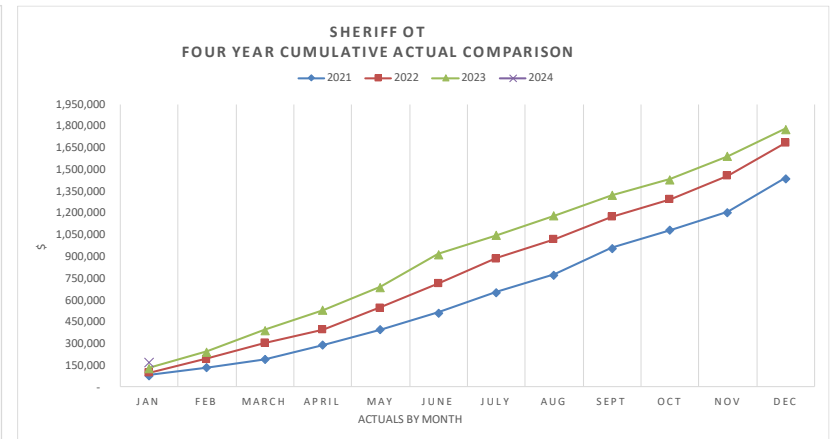
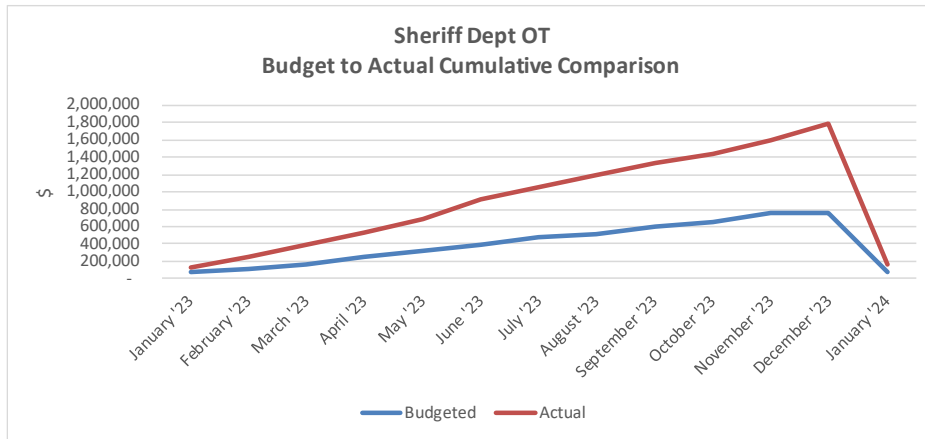
Department	Overtime		\$ Variance	% of Variance
	Budget	Actual		
Airport	\$ 1,000	\$ 4,191	\$ (3,191)	↓ -319.10%
Building Services	1,503	2,825	(1,322)	↓ -87.96%
Clerk of Courts	263	-	263	↑ 100.00%
Corporation Counsel	-	-	-	→ 0.00%
County Administrator	-	-	-	→ 0.00%
County Board	-	-	-	→ 0.00%
County Clerk	-	-	-	→ 0.00%
Court Commissioner	-	-	-	→ 0.00%
District Attorney	-	-	-	→ 0.00%
Finance	439	1,409	(970)	↓ -220.96%
Human Resources	-	-	-	→ 0.00%
Medical Examiner	-	-	-	→ 0.00%
Non-Departmental	-	-	-	→ 0.00%
Planning & Conservation	-	-	-	→ 0.00%
Register of Deeds	-	-	-	→ 0.00%
Sheriff	84,361	171,967	(87,606)	↓ -103.85%
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	\$ 87,566	\$ 180,392	\$ (92,826)	↓ -106.01%

- Airport – Revenue variance due to less than budgeted fees; Expenditure variance due to more than budgeted overtime, maintenance services, inspections, runway de-icing , and computer expenses
- Building Services – Expenditure variance due to retirement payouts, maintenance services, water treatments, and capital outlay truck purchase but less than budgeted utilities
- County Board – Expenditure variance due to less than budgeted wages and travel and meals
- County Clerk – Expenditure variance due to the timing of the 2023 payment to the Humane Society and less than budgeted maintenance of equipment
- Finance – Expenditure variance due to vacancy savings, less than budgeted general supplies and consulting expenses, and employee benefit elections
- Human Resources – Expenditure variance due to vacancy savings, less than budgeted advertising, travel and meals, and computer purchases
- Non Departmental – Revenue variance due to higher than budgeted investment interest; Expenditure variance due to unbudgeted (approved) Task force expenses and timing of transfers
- Planning – Revenue variance is due to the timing of yearend accruals and receipt of 2023 payments; Expenditure variance is due to timing of consulting, grounds, seminars and training, membership dues, tree sales, computer purchases, and land records versus what was budgeted for January
- Register of Deeds – Revenue variance due to more than budgeted transfer fee tax; Expenditure variance due to employee retirement payout but less than budgeted consulting and Land Records Usage
- UW Campus – Expenditure variance due to timing of heat and elevator expenses
- UW Extension – Expenditure variance due to less than budgeted wages and benefits and timing of maintenance of office equipment, travel and meals, office supplies, and computer expenses
- Veterans – Expenditure variance due to less than budgeted assistance needed and timing of general supplies and computer equipment expenses

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

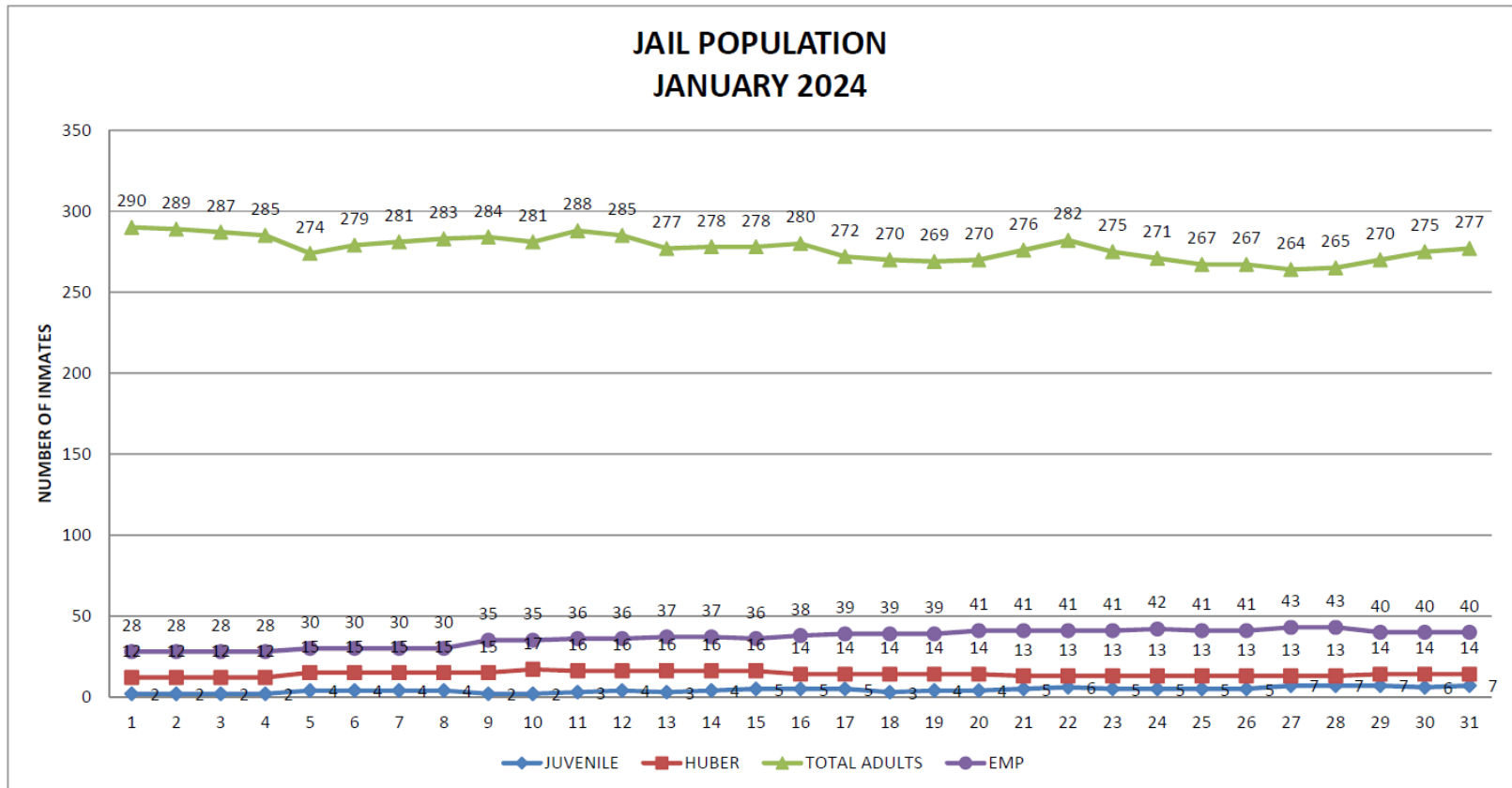
General Fund – Sheriff's Department OT

As of January 31, 2024



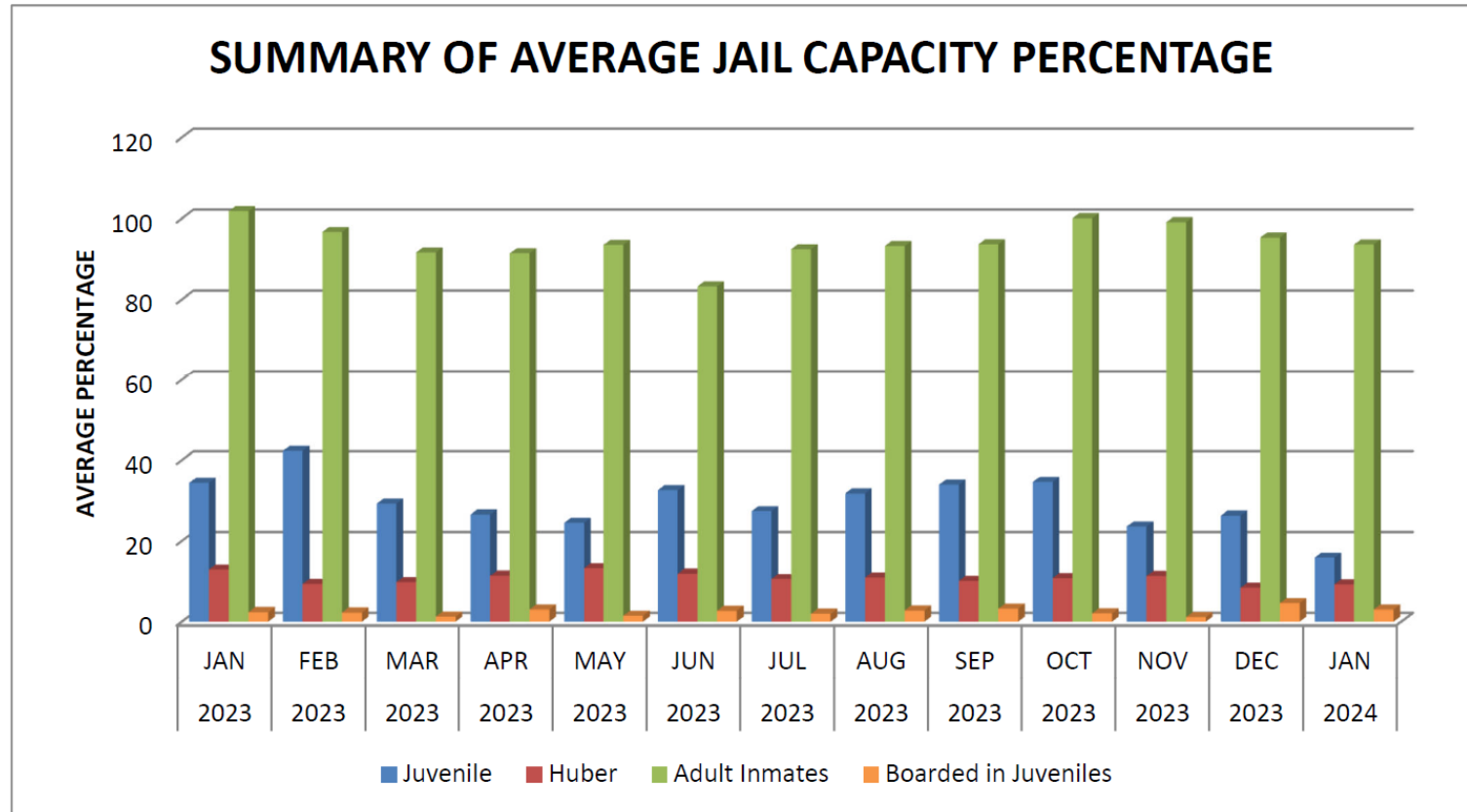
General Fund – Sheriff's Department

As of January 31, 2024



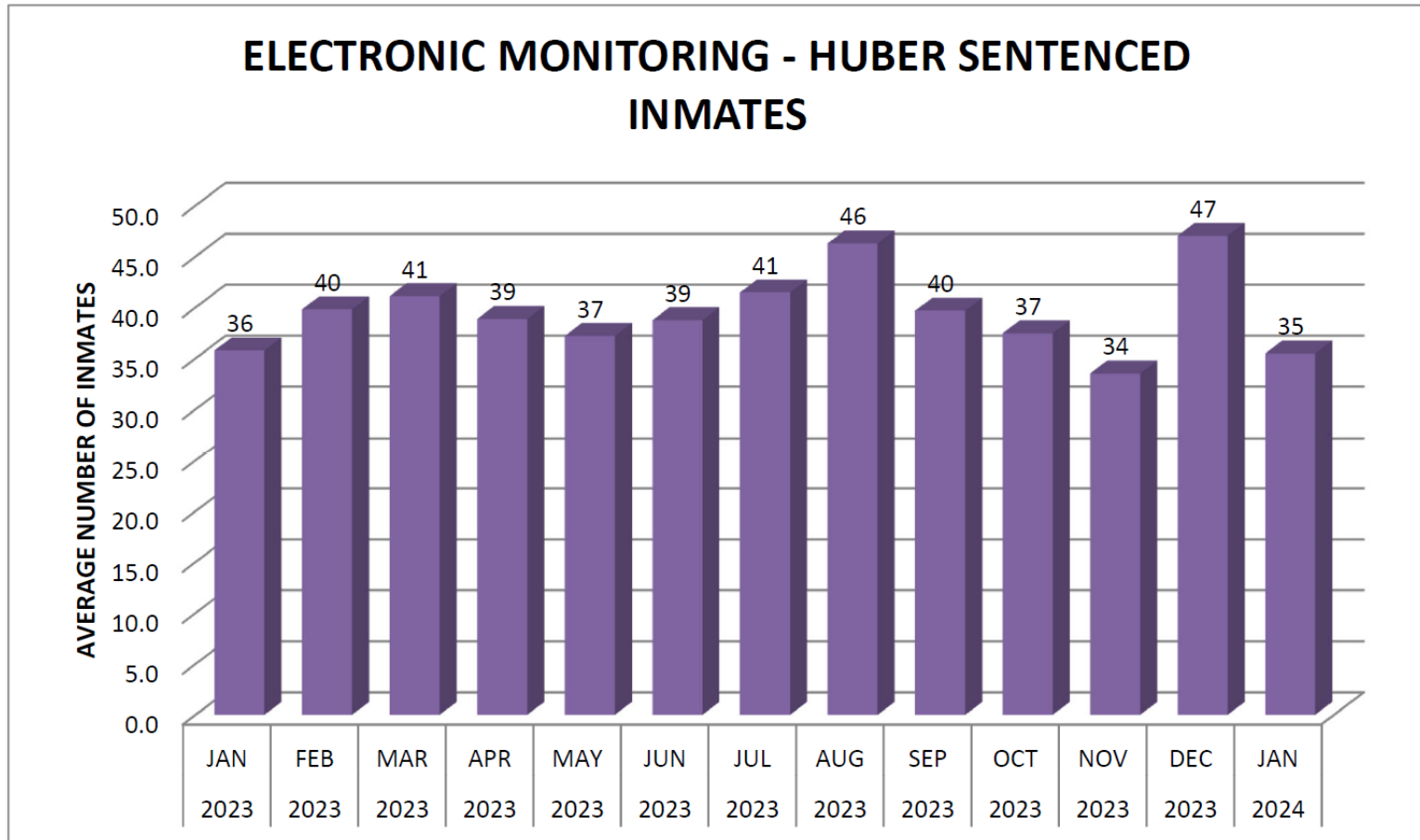
General Fund – Sheriff's Department

As of January 31, 2024 (12 Month History)



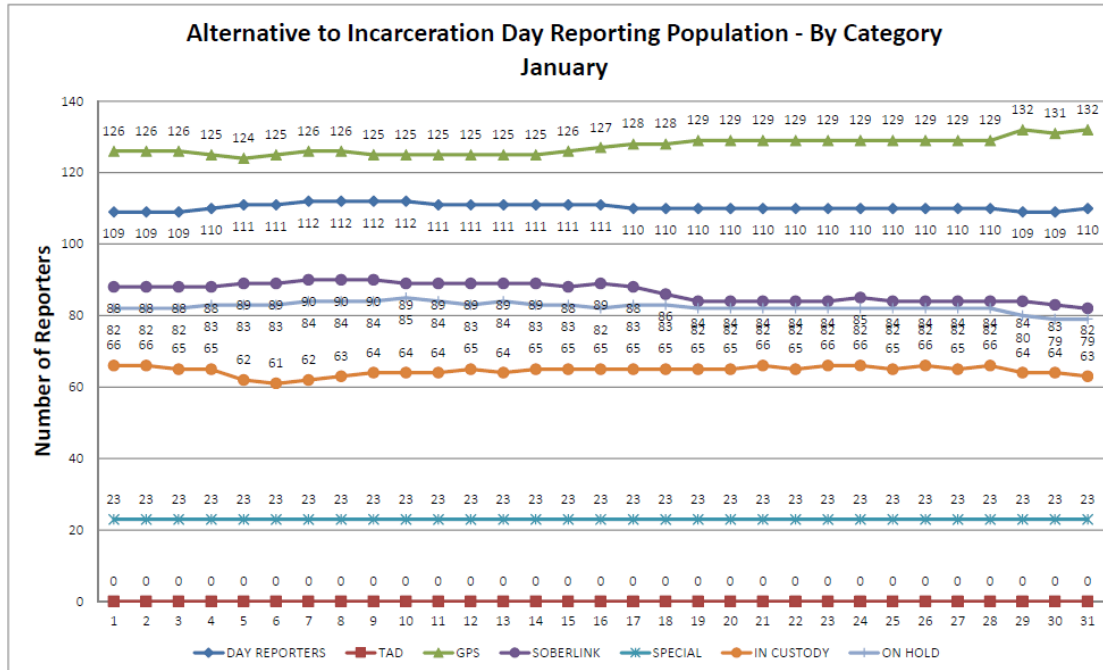
General Fund – Sheriff's Department

As of January 31, 2024 (12 Month History)



General Fund – Sheriff's Department

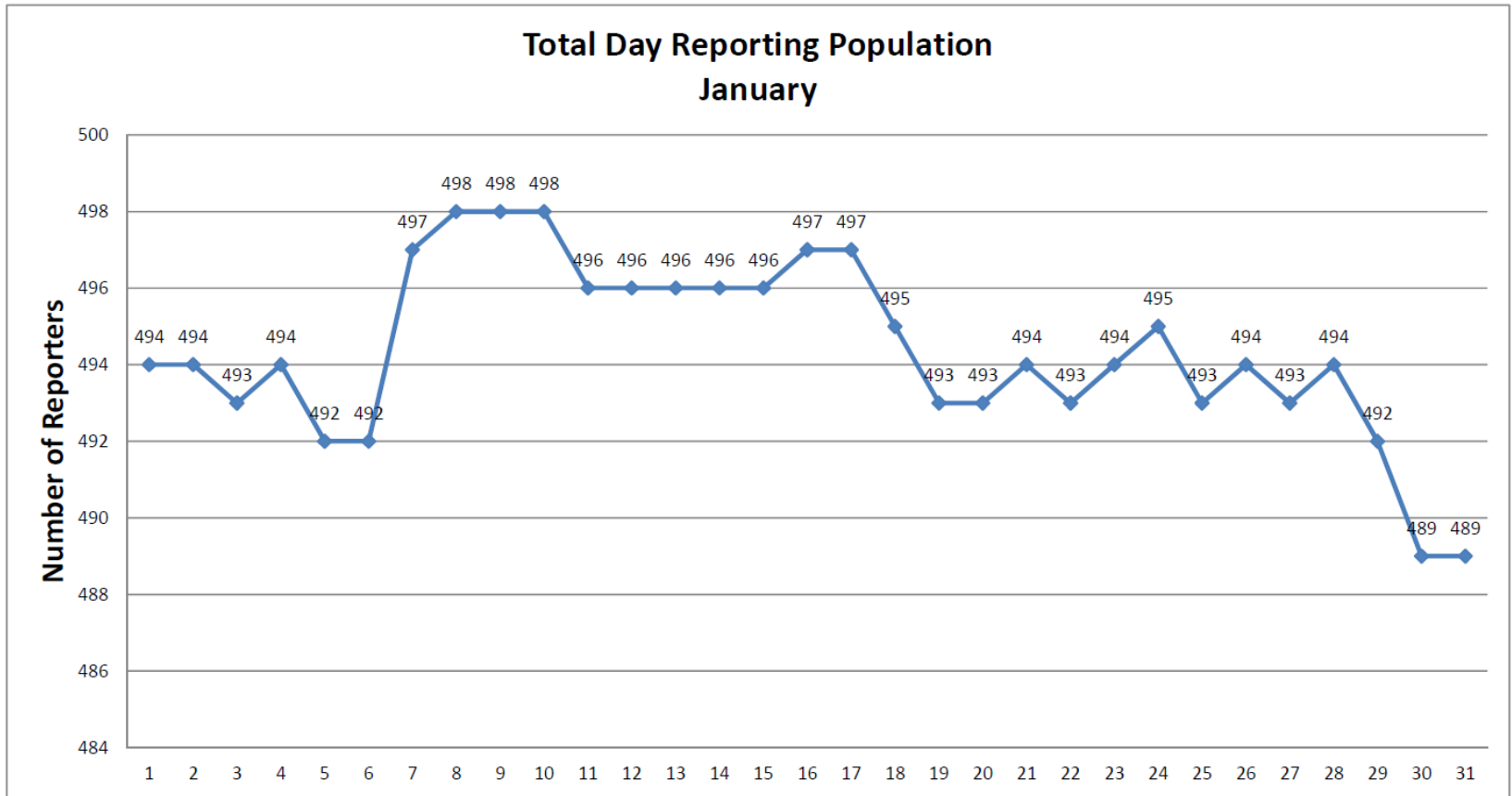
As of January 31, 2024



- DAY REPORTERS** NOT ON EQUIPMENT - CHECKING IN & GIVEN A DRUG TEST OR PBT
- TAD** ALCOHOL BRACELET - RARLEY USED
- GPS** GPS BRACELET
- SOBERLINK** HAND HELD ALCOHOL DEVICE
- SPECIAL** THESE ARE DRUG COURT, VETERN COURT CLIENTS, OR SPECIAL MONITORING REQUESTED BY THE COUNTY
- IN CUSTODY** CLIENTS THAT WERE ON DAY REPORTING BUT ARE BACK IN OUR CUSTODY DUE TO VARIOUS REASONS. THEY ARE ALREADY ACCOUNTED FOR WITH OUR INMATES HOUSED POPULATION
- ON HOLD** CLIENTS HAVE OPEN DAY REPORTING CASES AND ARE EITHER IN CUSTODY IN ANOTHER FACILITY, AWOL, OR DAY REPORTING HAS BEEN REMOVED, BUT CASE IS STILL OPEN.

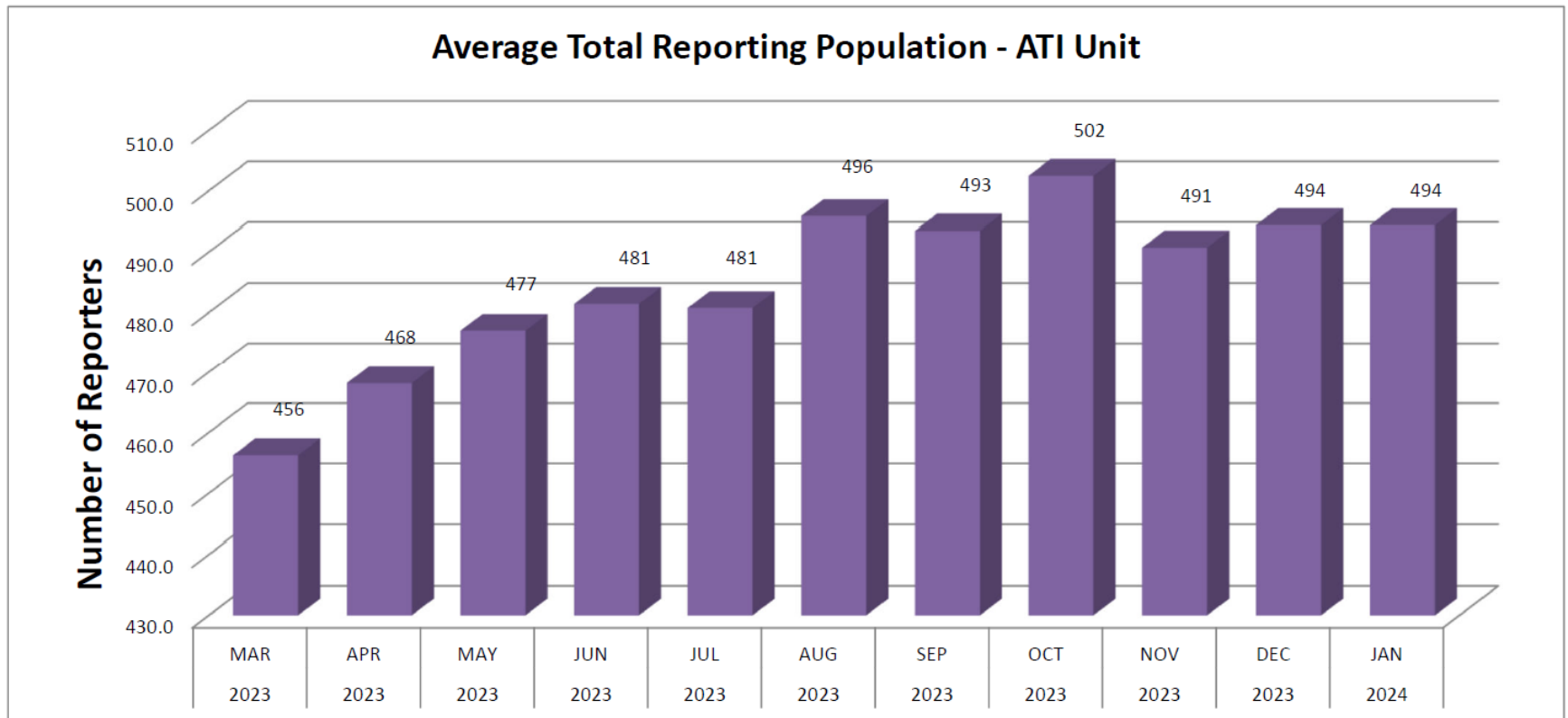
General Fund – Sheriff's Department

As of January 31, 2024



General Fund – Sheriff's Department

As of January 31, 2024

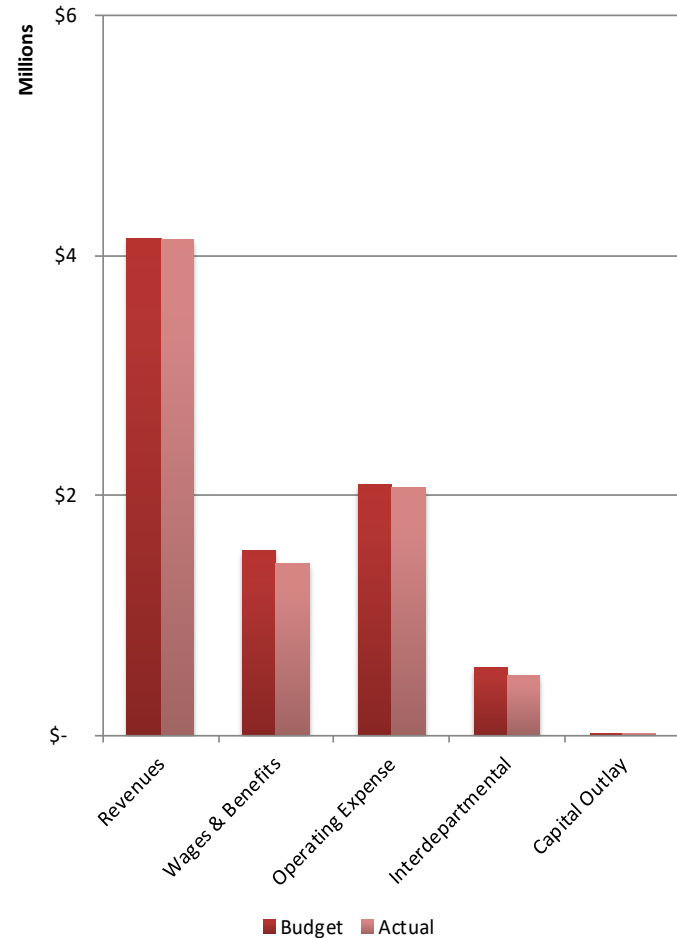


Special Revenue Fund

(Budget to Actual)

Year to Date January 31, 2024

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 4,147,537	\$ 4,133,603	\$ (13,934)	100%
Wages & Benefits	(1,539,068)	(1,433,781)	105,287	93%
Operating Expense	(2,098,534)	(2,064,600)	33,934	98%
Interdepartmental	(566,323)	(492,277)	74,046	87%
Capital Outlay	(10,000)	(1,157)	8,843	12%
Total Expenses	(4,213,925)	(3,991,815)	222,110	95%
Other Financing	66,388	40,687	(25,701)	61%
Change in Fund Balance	\$ -	\$ 182,475	\$ 182,475	N/A



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

Special Revenue Fund (Variance Change)

Year to Date January 31, 2024

	<u>Prior Month</u>	<u>Variance</u> <u>Current Month</u>	<u>Change</u>
Revenues	\$ -	\$ (13,934)	\$ (13,934)
Wages & Benefits	-	105,287	105,287
Operating Expense	-	33,934	33,934
Interdepartmental	-	74,046	74,046
Capital Outlay	-	8,843	8,843
Total Expenses	-	222,110	222,110
Other Financing	-	(25,701)	(25,701)
Change in Fund Balance	\$ -	\$ 182,475	\$ 182,475

- Revenues are more than budgeted. Current month state grants are more than budgeted but medical assistance payments 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 less than budgeted professional services, travel and meals, office supplies, computer, and furniture purchases but 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 January 31, 2024

Overall Budget

Department	Revenue	Variances		Total	% of Outflow
		Expenditures	Other Financing		
Community Programs	\$ (181,192)	\$ 56,470	\$ (24,730)	\$ (149,452)	↓ -7.04%
Economic Support	48,927	51,977	-	100,904	↑ 28.91%
Elder Services	13,757	8,417	-	22,174	↑ 7.53%
HHS Administration	32	(32)	-	-	→ 0.00%
Public Health Service	(7,908)	95,472	(971)	86,593	↑ 21.08%
Social Services	111,644	12,105	-	123,749	↑ 11.94%
Total HHS	<u>\$ (14,740)</u>	<u>\$ 224,409</u>	<u>\$ (25,701)</u>	<u>\$ 183,968</u>	↑ 4.37%
Public Safety Sp Rev	<u>806</u>	<u>(2,298)</u>	<u>-</u>	<u>(1,492)</u>	→ 0.00%

Overtime

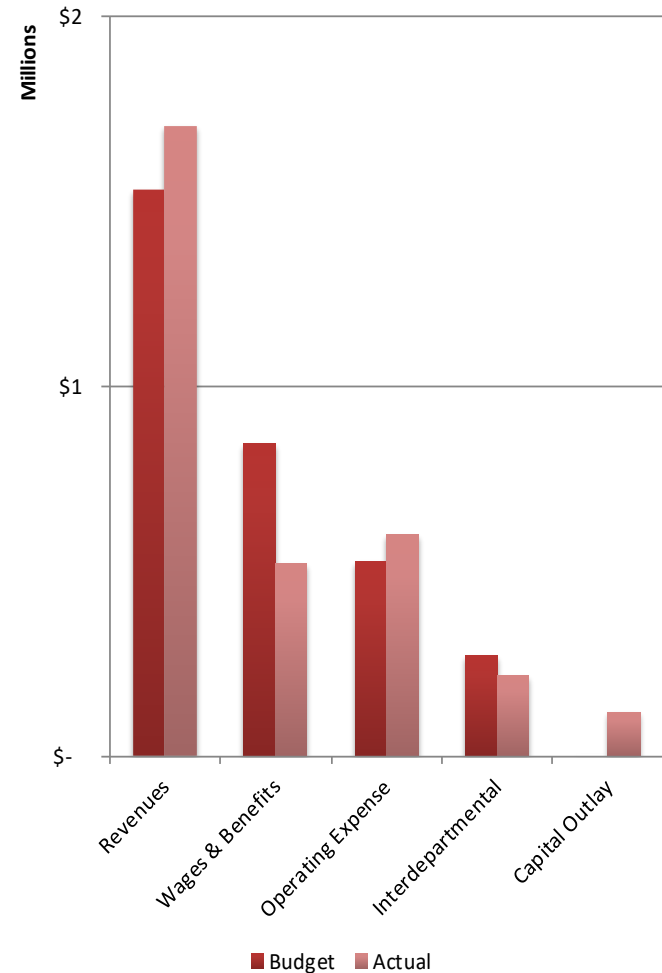
Department	Budget	Overtime		% Variance
		Actual	\$ Variance	
Community Programs	\$ 2,000	\$ 4,833	\$ (2,833)	↓ -141.65%
Economic Support	1,833	6,333	(4,500)	↓ -245.50%
Elder Services	1,417	609	808	↑ 57.02%
HHS Administration	165	89	76	↑ 46.06%
Public Health Service	-	782	(782)	↓ -100.00%
Social Services	2,418	3,175	(757)	↓ -31.31%
Total	<u>\$ 7,833</u>	<u>\$ 15,821</u>	<u>\$ (7,988)</u>	↓ -101.98%
Public Safety Sp Rev	<u>-</u>	<u>-</u>	<u>-</u>	→ 0.00%

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

Enterprise Fund (Budget to Actual)

Year to Date January 31, 2024

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 1,532,610	\$ 1,702,767	\$ 170,157	111%
Wages & Benefits	(846,659)	(521,977)	324,682	62%
Operating Expense	(523,329)	(598,409)	(75,080)	114%
Interdepartmental	(268,158)	(218,251)	49,907	81%
Capital Outlay	-	(118,639)	(118,639)	N/A
Total Expenses	(1,638,146)	(1,457,276)	180,870	89%
Other Financing	-	-	-	N/A
Change in Fund Balance	\$ (105,536)	\$ 245,491	\$ 351,027	233%



Enterprise Fund includes Rocky Knoll

Enterprise Fund (Variance Change)

Year to Date January 31, 2024

	<u>Prior Month</u>	<u>Variance</u> <u>Current Month</u>	<u>Change</u>
Revenues	\$ -	\$ 170,157	\$ 170,157
Wages & Benefits	-	324,682	324,682
Operating Expense	-	(75,080)	(75,080)
Interdepartmental	-	49,907	49,907
Capital Outlay	-	(118,639)	(118,639)
Total Expenses	-	180,870	180,870
Other Financing	-	-	-
Change in Fund Balance	\$ -	\$ 351,027	\$ 351,027

- Revenue variance is due to more than budgeted health care services for Rocky Knoll but less than budgeted FBO fees and sales. Budgeted census for January was 120.00, average census for January was 118.39
- Positive Wages & Benefits expense due to staff vacancies
- Operating Expense variance is due to higher usage of agency staffing due to staffing vacancies
- Positive Interdepartmental expenses variance are a result of vacancies in the nursing department
- Capital Outlay purchases are for FBO Blue building, Echo, and Whiskey hangar fees and Titan Aviation de-ice truck

Enterprise Fund – Department Analysis




Year to Date January 31, 2024

Overall Budget

Department	Revenue	Variances			Total	% of Outflow
		Expenditures	Other Financing			
Fixed Base Operations	\$ (95,221)	\$ 8,621	\$ -		\$ (86,600)	↓ -1.41%
Rocky Knoll	\$ 265,378	\$ 172,249	\$ -		\$ 437,627	↑ 29.54%

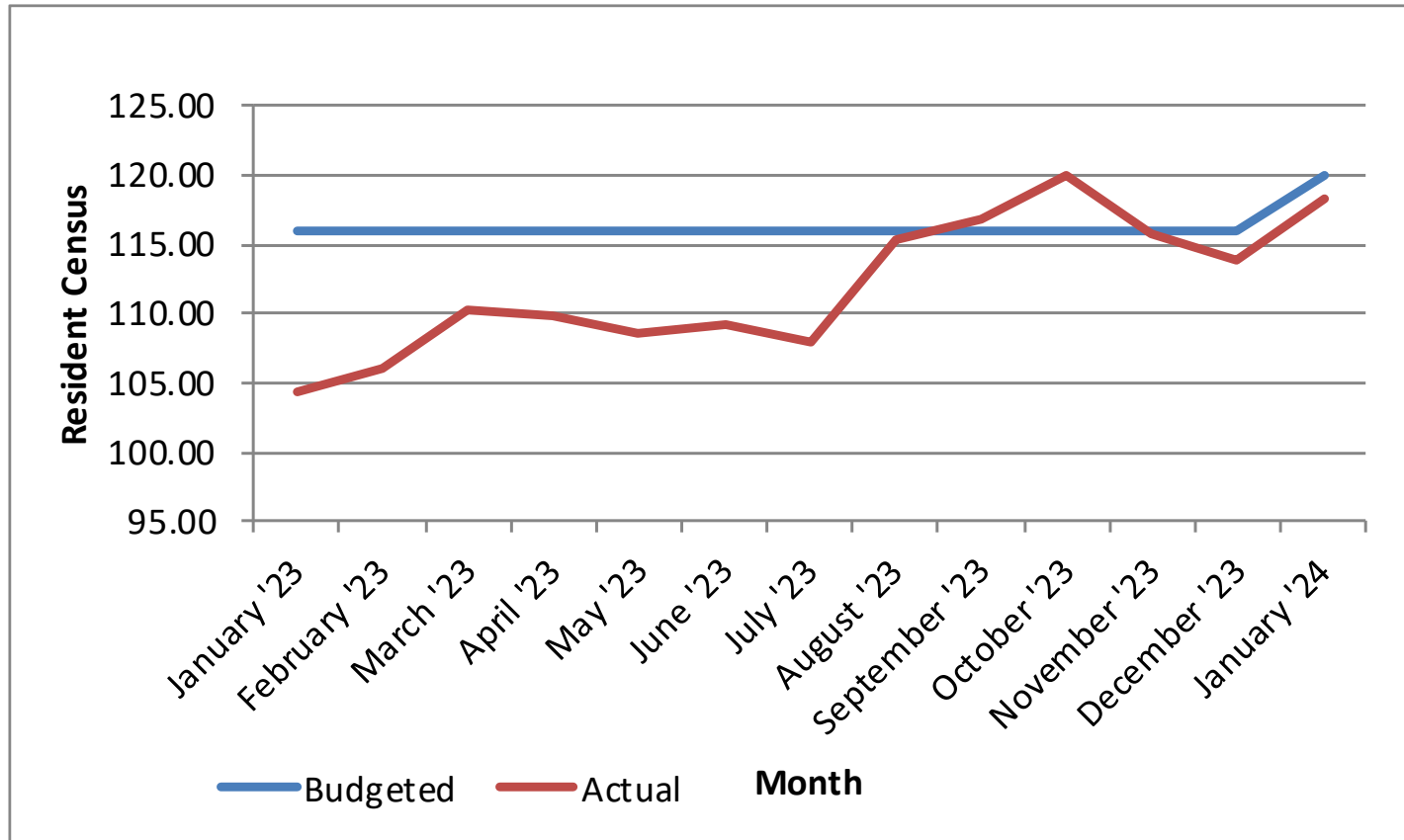
Overtime

Department	Budget	Overtime			% Variance
		Actual	\$ Variance		
Fixed Base Operations	\$ 613	\$ -	\$ 613		↑ 100.00%
Rocky Knoll	\$ 47,093	\$ 46,740	\$ 353		→ 0.75%

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

Enterprise Fund (Budget to Actual Census)

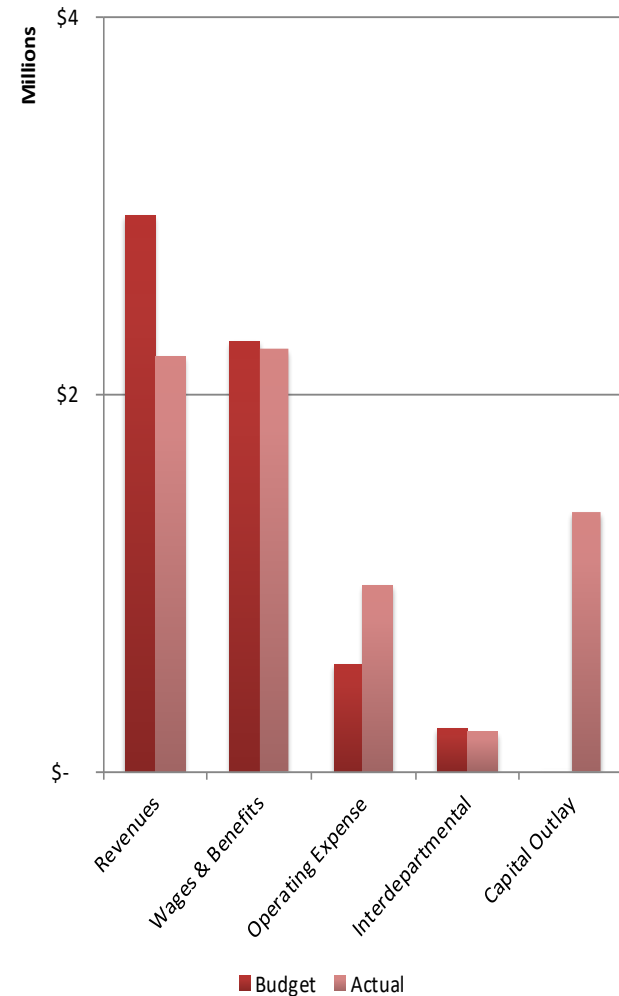
January 31, 2024 (12 Month History)



Internal Services (Budget to Actual)

Year to Date January 31, 2024

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 2,956,190	\$ 2,199,322	\$ (756,868)	74%
Wages & Benefits	(2,281,133)	(2,246,175)	34,958	98%
Operating Expense	(568,579)	(986,481)	(417,902)	173%
Interdepartmental	(229,593)	(214,205)	15,388	93%
Capital Outlay	-	(1,373,383)	(1,373,383)	N/A
Total Expenses	(3,079,305)	(4,820,244)	(1,740,939)	157%
Other Financing	484,124	-	(484,124)	0%
Change in Fund Balance	\$ 361,009	\$ (2,620,922)	\$ (2,981,931)	726%



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

Internal Services (Variance Change)

Year to Date January 31, 2024

	<u>Prior Month</u>	<u>Variance</u> <u>Current Month</u>	<u>Change</u>
Revenues	\$ -	\$ (756,868)	\$ (756,868)
Wages & Benefits	-	34,958	34,958
Operating Expense	-	(417,902)	(417,902)
Interdepartmental	-	15,388	15,388
Capital Outlay	-	(1,373,383)	(1,373,383)
Total Expenses	-	(1,740,939)	(1,740,939)
Other Financing	-	(484,124)	(484,124)
Change in Fund Balance	\$ -	\$ (2,981,931)	\$ (2,981,931)

- Revenues were less than budgeted. Current month negative variance is due to less than budgeted state grants, charges to the state, and municipal charges for Highway along with less than budgeted Interdepartmental health insurance revenue for employee benefits
- Operating Expenses variance is more than budgeted. Current month change was due to more than budgeted auto parts, general supplies, maintenance supplies and fuel, but less than budgeted professional services, transportation, fees & permits
- Capital Outlay variance due purchase of three plow trucks, bulldozer, and chip spreader for Highway dept

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

Internal Service Fund – Department Analysis




Year to Date January 31, 2024

Overall Budget

Department	Revenue	Variances		Total	% of Outflow
		Expenditures	Other Financing		
Employee Benefits & Insurance	\$ (180,769)	\$ 186,833	\$ -	\$ 6,064	→ 0.39%
Highway	(567,229)	(1,933,685)	(484,124)	(2,985,038)	↓ -246.63%
Information Technology	(10,880)	7,921	-	(2,959)	↓ -1.28%
Insurance	2,010	(2,009)	-	1	→ 0.00%
Total	\$ (756,868)	\$ (1,740,940)	\$ (484,124)	\$ (2,981,932)	

Overtime

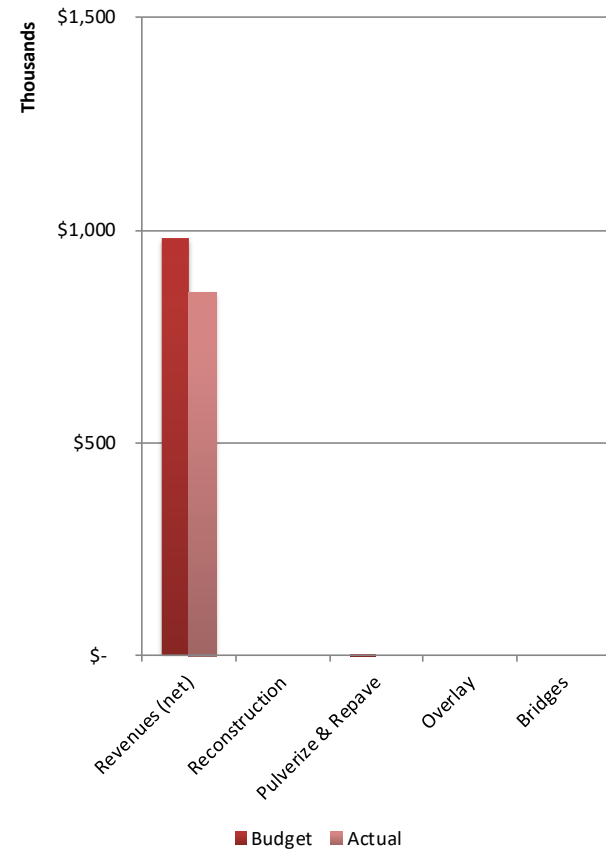
Department	Budget	Overtime		% Variance
		Actual	\$ Variance	
Employee Benefits & Insurance	\$ -	\$ -	\$ -	→ 0.00%
Highway	52,672	218,187	(165,515)	↓ -314.24%
Information Systems	-	-	-	→ 0.00%
Insurance	-	-	-	→ 0.00%
Total	\$ 52,672	\$ 218,187	\$ (165,515)	↓ -314.24%

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

Transportation Fund (Budget to Actual)

Year to Date January 31, 2024

	Budget	Actual	Variance	% Actual to Budget
County Sales Tax	\$ 979,856	\$ 853,596	\$ (126,260)	87%
Sales Tax Distribution			-	N/A
Total Revenues	979,856	853,596	(126,260)	87%
Reconstruction	-	-	-	N/A
Pulverize & Repave	(246)	-	246	0%
Overlay	-	-	-	N/A
Bridges	-	-	-	N/A
Sealcoating	-	-	-	N/A
Total Expenses	(246)	-	246	0%
Other Financing	(481,691)	-	481,691	0%
Change in Fund Balance	\$ 497,919	\$ 853,596	\$ 355,677	171%



Transportation Fund (Variance Change)

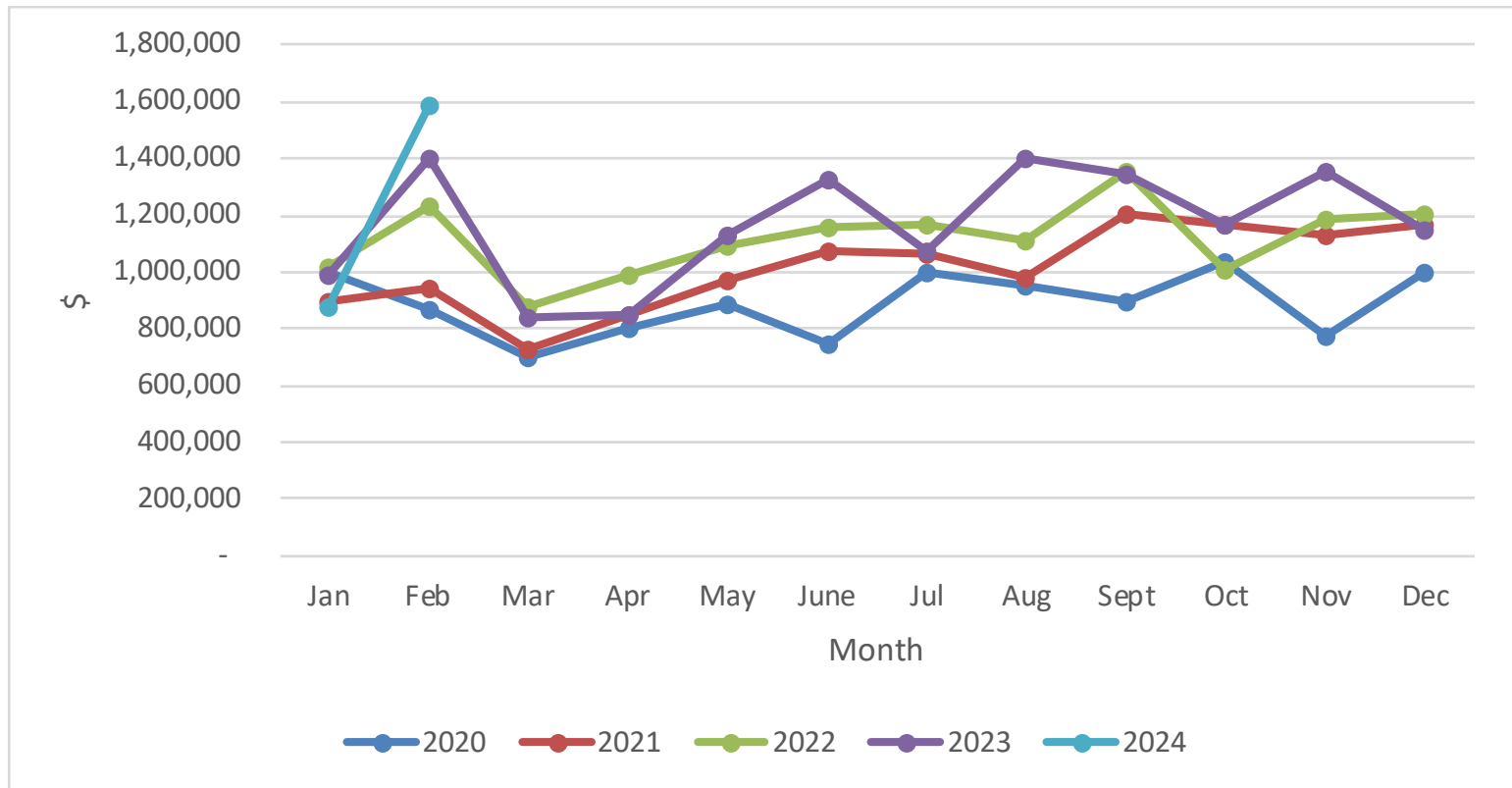
Year to Date January 31, 2024

		Variance	
	<u>Prior Month</u>	<u>Current Month</u>	<u>Change</u>
County Sales Tax	\$ -	\$ (126,260)	\$ (126,260)
Sales Tax Distribution	-	\$ -	-
Total Revenues	-	(126,260)	(126,260)
Reconstruction	-	-	-
Pulverize & Repave	-	246	246
Overlay	-	-	-
Bridges	-	-	-
Sealcoating	-	-	-
Total Expenses	-	246	246
Other Financing	-	481,691	481,691
Change in Fund Balance	\$ -	\$ 355,677	\$ 355,677

- Sales tax revenue is less than budget as of January

Transportation Fund

(Actual County Sales Tax Received by Month)



Questions...

Sheboygan County Portfolio Summary as of January 31, 2024

Holdings	Purchase Date	Purchase Cost	Issuer	CUSIP	Ratings	Current Rate	YTC	YTM	YTW	Maturity Date	Market Value	Book MV	Unrealized Gain/(Loss)	Callable	Call Frequency
	September 24, 2020	1,000,000	Federal Home Loan Bank	3130AKA55	AA+/AAA	0.52%	0.52%	0.52%	0.52%	September 24, 2025	937,770	934,820	2,950	January 24, 2024	Daily
	March 10, 2021	750,000	Federal Home Loan Bank	3130ALDZ4	AA+/AAA	0.50%	0.50%	0.50%	0.50%	March 10, 2025	719,198	716,888	2,310	March 10, 2024	Quarterly
	February 24, 2021	750,000	Federal Home Loan Bank	3130ALGX6	AA+/AAA	0.40%	0.40%	1.33%	0.40%	February 24, 2028	689,528	686,115	3,413	February 24, 2024	Quarterly
	March 24, 2021	750,000	Federal Home Loan Bank	3130ALJ47	AA+/AAA	0.70%	0.70%	0.70%	0.70%	September 24, 2025	705,435	703,335	2,100	March 24, 2024	Quarterly
	March 30, 2021	750,000	Federal Home Loan Bank	3130ALMH4	AA+/AAA	0.50%	0.50%	1.01%	0.50%	March 30, 2026	703,823	701,790	2,033	March 30, 2024	Quarterly
	March 30, 2021	500,000	Federal Home Loan Bank	3130ALPW8	AA+/AAA	1.00%	1.00%	1.65%	1.00%	March 30, 2028	459,575	457,575	2,000	March 30, 2024	Quarterly
	February 18, 2021	748,695	Federal Home Loan Bank	3130AL351	AA+/AAA	0.63%	0.66%	0.66%	0.66%	February 17, 2026	696,255	693,525	2,730	February 17, 2024	Quarterly
	May 26, 2021	750,000	Federal Home Loan Bank	3130AMFN7	AA+/AAA	0.50%	0.50%	1.16%	0.50%	May 26, 2026	708,788	706,388	2,400	February 26, 2024	Quarterly
	January 3, 2022	636,002	Federal Home Loan Bank	3130AMU75	AA+/AAA	1.00%	1.32%	1.32%	1.32%	June 26, 2026	596,535	594,613	1,922	January 26, 2024	Monthly
	July 29, 2021	750,000	Federal Home Loan Bank	3130ANBC3	AA+/AAA	0.51%	0.51%	0.51%	0.51%	July 29, 2024	733,103	730,455	2,648	January 29, 2024	Quarterly
	July 28, 2021	750,000	Federal Home Loan Bank	3130ANC57	AA+/AAA	0.50%	0.50%	1.58%	0.50%	July 28, 2028	689,483	686,078	3,405	July 28, 2024	Annually
	September 20, 2021	500,000	Federal Home Loan Bank	3130ANX47	AA+/AAA	0.50%	0.50%	1.12%	0.50%	September 20, 2027	455,560	454,180	1,380	September 20, 2027	Non
	October 14, 2021	500,000	Federal Home Loan Bank	3130APEA9	AA+/AAA	1.20%	1.20%	1.20%	1.20%	October 14, 2026	460,560	459,135	1,425	January 14, 2024	Quarterly
	October 26, 2021	500,000	Federal Home Loan Bank	3130APHT5	AA+/AAA	1.20%	1.20%	1.20%	1.50%	October 26, 2026	460,035	458,670	1,365	January 26, 2024	Monthly
	September 30, 2021	500,000	Federal Home Loan Bank	3130AP4Q5	AA+/AAA	0.50%	0.50%	1.09%	0.50%	September 30, 2026	464,755	463,425	1,330	March 30, 2024	Quarterly
	February 16, 2022	500,000	Federal Home Loan Bank	3130AQ160	AA+/AAA	0.75%	0.75%	1.55%	0.75%	August 16, 2024	490,945	489,775	1,170	February 16, 2024	Quarterly
	April 28, 2022	499,385	Federal Home Loan Bank	3130ARPS4	AA+/AAA	2.50%	3.06%	4.44%	2.63%	April 28, 2027	495,005	494,100	905	April 28, 2024	Annually
	April 29, 2022	750,000	Federal Home Loan Bank	3130ARS52	AA+/AAA	3.00%	3.00%	4.22%	3.00%	April 29, 2027	745,223	744,563	660	January 29, 2024	Quarterly
	April 29, 2022	499,069	Federal Home Loan Bank	3130ARSJ1	AA+/AAA	2.00%	2.75%	4.47%	2.50%	April 29, 2027	493,845	492,905	940	January 29, 2024	Quarterly
	March 17, 2022	500,000	Federal Home Loan Bank	3130AR4N8	AA+/AAA	1.65%	1.65%	2.48%	1.65%	March 17, 2026	487,435	486,880	555	March 17, 2024	Quarterly
	September 16, 2022	500,000	Federal Home Loan Bank	3130ASZ36	AA+/AAA	4.00%	4.00%	4.00%	4.00%	March 16, 2026	494,465	495,905	-1,440	March 16, 2024	Quarterly
	October 27, 2022	500,000	Federal Home Loan Bank	3130ATLM7	AA+/AAA	5.25%	5.25%	5.25%	5.25%	October 27, 2026	498,625	498,465	160	January 27, 2024	Quarterly
	September 15, 2022	750,000	Federal Home Loan Bank	3130AT2F3	AA+/AAA	4.25%	4.25%	4.25%	4.25%	September 15, 2027	742,020	740,678	1,343	March 15, 2024	Quarterly
	August 20, 2020	750,000	Federal Farm Credit Bank	3133EL4J0	AA+/AAA	0.47%	0.47%	0.47%	0.47%	August 19, 2024	731,063	728,490	2,573	February 12, 2024	Quarterly
	September 29, 2020	750,000	Federal Farm Credit Bank	3133EMBH4	AA+/AAA	0.53%	0.53%	0.53%	0.53%	September 29, 2025	702,945	700,860	2,085	February 12, 2024	Quarterly
	March 1, 2021	500,000	Federal Farm Credit Bank	3133EMSD5	AA+/AAA	0.25%	0.25%	0.25%	0.25%	March 1, 2024	497,925	495,945	1,980	February 12, 2024	Quarterly
	May 19, 2021	500,000	Federal Farm Credit Bank	3133EMZW5	AA+/AAA	0.73%	0.73%	0.73%	0.73%	May 19, 2025	475,230	473,630	1,600	February 12, 2024	Quarterly
	March 26, 2021	742,463	Federal Home Loan Mtg Co	3134GWXW1	-/AA	0.55%	2.39%	0.78%	0.78%	October 15, 2025	701,393	699,150	2,243	April 15, 2024	Quarterly
	October 23, 2020	800,000	Federal Home Loan Mtg Co	3134GWZT6	-/AAA	0.32%	0.32%	0.32%	0.32%	April 23, 2024	791,032	787,544	3,488	April 23, 2024	Quarterly
	January 27, 2023	750,000	Federal Home Loan Mtg Co	3134GYEN8	AA+/AAA	5.00%	5.00%	5.00%	5.00%	July 27, 2026	746,858	746,265	593	January 27, 2024	semi-annually
	February 24, 2023	500,000	Federal Home Loan Mtg Co	3134GYG48	AA+/AAA	5.15%	5.15%	5.15%	5.15%	August 24, 2027	497,410	496,585	825	February 24, 2024	Quarterly
	April 14, 2023	500,000	Federal Home Loan Mtg Co	3134GYPB2	AA+/AAA	5.13%	5.13%	5.13%	5.13%	April 26, 2027	497,370	496,770	600	April 26, 2024	Quarterly
	September 29, 2023	1,000,000	Federal Home Loan Mtg Co	3134H1DE0	AA+/AAA	6.00%	6.21%	6.02%	6.02%	September 28, 2028	1,000,350	1,000,510	-160	March 28, 2024	Quarterly
	August 26, 2020	750,000	Federal National Mtg Assoc	3136G4V91	AA+/AAA	0.40%	0.40%	0.40%	0.40%	February 26, 2024	747,473	744,450	3,023	February 26, 2024	Quarterly
	August 28, 2020	750,000	Federal National Mtg Assoc	3136G4Z97	AA+/AAA	0.38%	0.38%	0.38%	0.38%	February 28, 2024	747,353	744,158	3,195	February 28, 2024	Quarterly
	October 29, 2020	500,000	Federal Ag Mtg Corp	31422BY38	-/-	0.43%	0.43%	0.43%	0.43%	October 29, 2025	467,145	465,165	1,980	October 29, 2025	Non
	July 5, 2013	702,594	Government National Mtg Assoc	38378TKF6	AA+/AAA	1.19%	1.41%	1.41%	1.41%	May 20, 2043	671,332	672,837	-1,505	August 20, 2043	Monthly
	March 13, 2013	90,000	Auburndale SD, WI	0506PCPN0	AA/-	3.10%	3.10%	3.10%	3.10%	March 1, 2026	89,024	88,889	136	March 1, 2024	Daily
	October 6, 2020	252,547	Madison, WI	55844PVG0	AAA/-	2.00%	2.00%	2.00%	0.43%	March 1, 2024	239,458	238,896	562	March 1, 2024	Daily
	March 23, 2021	700,000	Rock County, WI	772028RM0	-/Aa1	0.40%	0.40%	0.40%	0.40%	September 1, 2024	682,213	679,441	2,772	September 1, 2024	Non
	June 10, 2013	185,000	Shorewood Hills, WI	825224EL8	AAA/-	2.75%	2.75%	2.75%	2.75%	May 1, 2024	183,955	183,587	368	January 31, 2024	Daily
	October 31, 2023	240,000	BMO Bank Nat'l Assoc	05610LCP7	FDIC/FDIC	5.45%	5.45%	5.45%	5.45%	July 31, 2024	240,451	240,466	-14	July 31, 2024	Non
	January 23, 2024	226,087	Citidel FCU	17286TAJ4	NCUA/NCUA	0.90%	4.50%	4.50%	4.50%	October 23, 2026	227,720	226,087	1,634	January 0, 1900	Non
	January 23, 2024	186,465	Citizens ST B	176688CT4	FDIC/FDIC	0.90%	4.30%	4.30%	4.30%	December 31, 2025	185,802	186,465	-663	January 0, 1900	Non
	September 29, 2023	249,000	Empower CU CD	291916AB0	NCUA/NCUA	5.10%	5.10%	5.10%	5.10%	September 29, 2028	260,330	256,044	4,285	September 29, 2028	Non
	August 4, 2021	246,518	Jpmorgan Chase CD	48128UZ88	FDIC/FDIC	0.65%	0.85%	0.85%	0.85%	August 17, 2026	227,245	223,351	3,894	August 17, 2026	Non
	February 25, 2022	247,033	National Bk CD	633368FP5	FDIC/FDIC	1.55%	4.82%	1.71%	1.71%	February 25, 2027	230,397	224,849	5,548	February 25, 2024	Monthly
	January 11, 2023	249,000	State Bank of Chilton,WI CD	85641PDX5	FDIC/FDIC	4.45%	4.45%	4.45%	4.45%	January 12, 2026	248,711	247,426	1,285	February 11, 2024	Non
	January 29, 2024	249,000	Wells Fargo Bank CD	949764LK8	FDIC/FDIC	4.20%	4.20%	4.20%	4.20%	January 29, 2027	249,366	248,716	650	January 0, 1900	Non
	Various	167,716	LGIP - General	LGIPGEN	State	5.39%	5.39%	5.39%	5.39%	N/A	167,716	167,716	0	n/a	Liquid
	Various	11,124,610	LGIP - County Sales Tax	LGIPST	State	5.39%	5.39%	5.39%	5.39%	N/A	11,124,610	11,124,610	0	n/a	Liquid
	Various	968,101	LGIP - Conservation	LGIPCONS	State	5.39%	5.39%	5.39%	5.39%	N/A	968,101	968,101	0	n/a	Liquid
	Various	10,667,419	LGIP - Building	LGIPBLDG	State	5.39%	5.39%	5.39%	5.39%	N/A	10,667,419	10,667,419	0	n/a	Liquid
	Various	43,825,842	Associated Bank - MM	ASBKREPO2	Local	5.52%	5.52%	5.52%	5.52%	N/A	43,825,842	43,825,842	0	n/a	Liquid
	Various	10,834	Wisconsin Bank & Trust - MM	CBTMM1	Local	0.01%	0.01%	0.01%	0.01%	N/A	10,834	10,834	0	n/a	Liquid
	Various	10,025	Cleveland State Bank	CLESTBK	Local	0.40%	0.40%	0.40%	0.40%	N/A	10,025	10,025	0	n/a	Liquid
	Various	4,521,136	Associated Bank - Checking	ASBKCHK1	Local	5.36%	5.36%	5.36%	5.36%	N/A	4,521,136	4,521,136	0	n/a	Liquid
TOTALS		98,544,540									97,563,195	97,482,518	80,677		

Calls, Pay Downs, and Maturities

Maturity Date	Book MV	Issuer	Broker	Rating	Current Rate	Gain/Loss Sale	Sale Price	Type
January 27, 2024	497,620	Federal Home Loan Bank	BOKFS	AA+	5.500%	\$2,380	500,000	Called
January 27, 2024	999,360	Federal Home Loan Bank	MBS	AA+	6.000%	\$640	1,000,000	Called
January 26, 2024	747,030	Federal Home Loan Mtg Co	BOKFS	AA+	5.000%	\$2,970	750,000	Called
January 18, 2024	248,716	Wells Fargo Bank CD	MBS	FDIC	3.200%	\$284	249,000	Matured

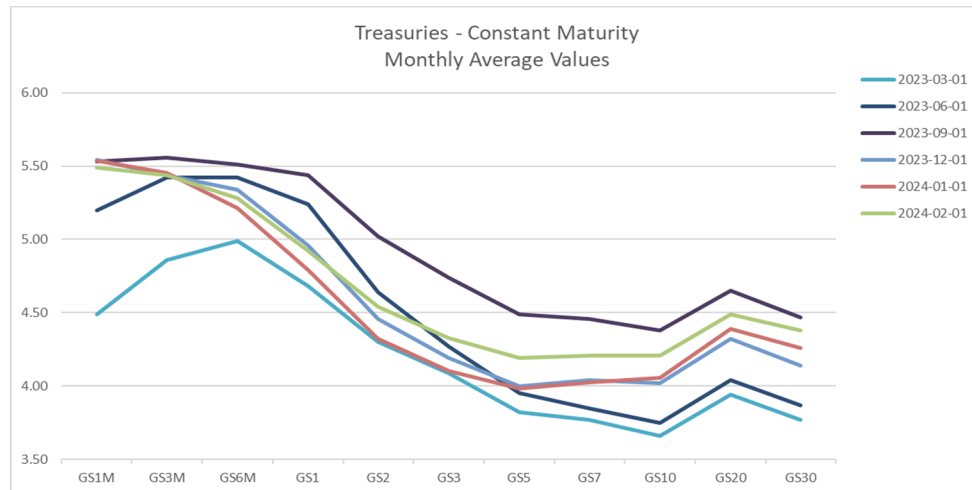
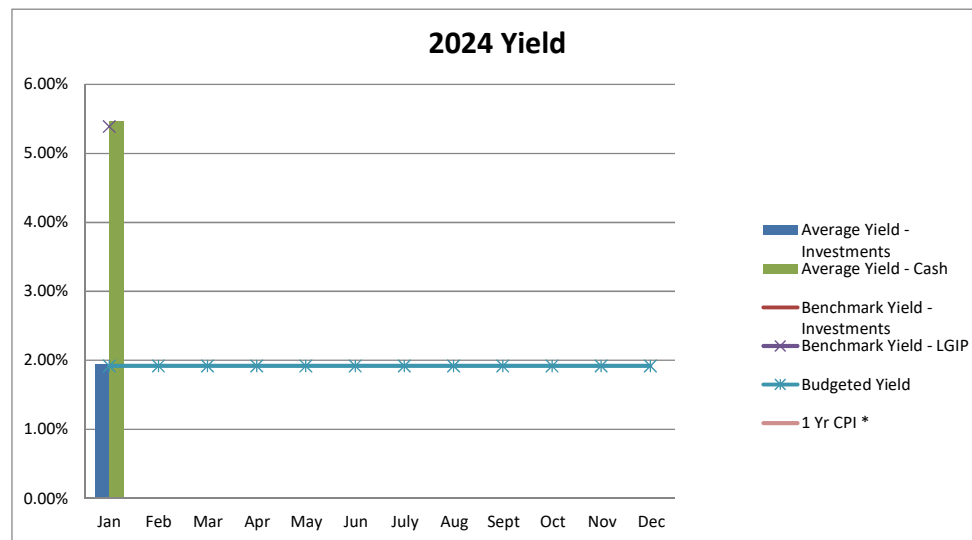
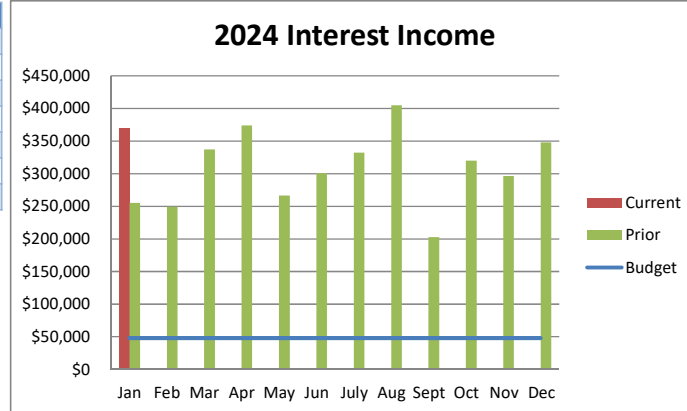
Sheboygan County Portfolio Summary as of January 31, 2024

	Market Value	Wtd Ave Tenor at Purch (Yrs)	Wtd Ave Seasoning (Yrs)	Current Month Annualized Yield	Benchmark Yield
Cash Equivalents	71,295,684	n/a	n/a	5.47%	5.39%
Investments	26,267,512	5.20	2.59	1.95%	1.81%
Grand Total	97,563,195			4.52%	4.43%

Cash Benchmark Yield is LGIP for most recent month

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

2024 Interest	
Annual Budget	\$575,341
Budget to Date	\$47,945
Actual to Date	\$369,786
Variance	\$321,841
Budgeted Yield	1.92%



Source: FRED (Federal Reserve Economic Data)

Sheboygan County Portfolio Summary as of January 31, 2024

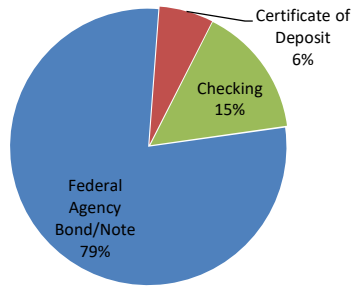
Cash and Cash Equivalents

Firm	Value	% of Cash
Associated Bank	48,346,978	67.8%
LGIP	22,927,846	32.2%
Wisconsin Bank & Trust - MM	10,834	0.0%
Cleveland State Bank	10,025	0.0%
	71,295,684	100.0%

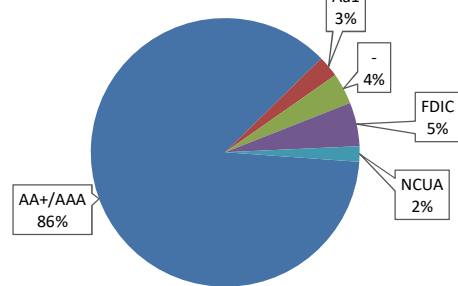
Investment Holdings

Issuer	Market Value	% of Portfolio
Auburndale SD, WI	89,024	0.34%
BMO Bank Nat'l Assoc	240,451	0.92%
Citidel FCU	227,720	0.87%
Citizens ST B	185,802	0.71%
Empower CU CD	260,330	0.99%
Federal Ag Mtg Corp	467,145	1.78%
Federal Farm Credit Bank	2,407,163	9.16%
Federal Home Loan Bank	13,927,962	53.02%
Federal Home Loan Mtg Co	4,234,412	16.12%
Federal National Mtg Assoc	1,494,825	5.69%
Government National Mtg Assoc	671,332	2.56%
Jpmorgan Chase CD	227,245	0.87%
Madison, WI	239,458	0.91%
National Bk CD	230,397	0.88%
Rock County, WI	682,213	2.60%
Shorewood Hills, WI	183,955	0.70%
State Bank of Chilton, WI CD	248,711	0.95%
Wells Fargo Bank CD	249,366	0.95%
	26,267,512	100.0%

Sector Allocation - Investments

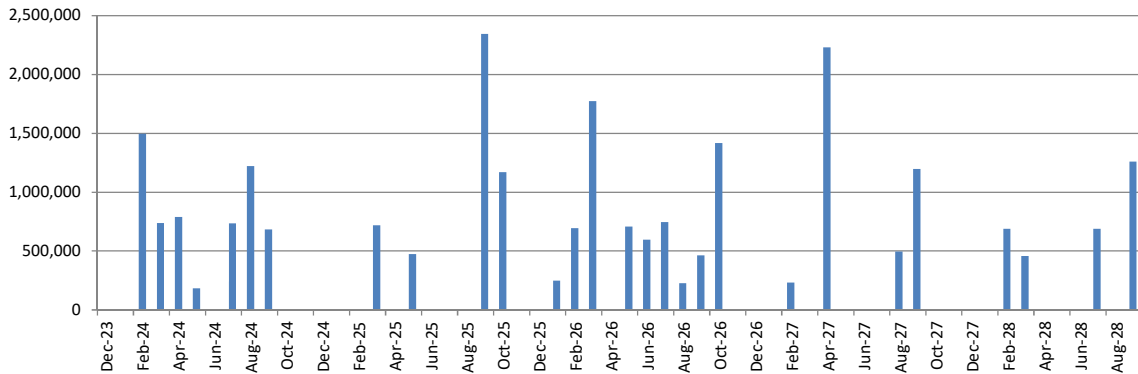


Credit Risk - Investments



Maturity Distribution - Investments

Current Maturities = \$6.08M
Final maturities = \$673k in 2043



Tenor at Purchase - Investments

Current Maturities = \$6.08M
Final maturities = \$673k in 2043

