NOTICE OF MEETING

SHEBOYGAN COUNTY FINANCE COMMITTEE

June 12, 2024 - 3:30 PM

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

Topic: Finance Committee Meeting Time: June 12, 2024 03:30 PM Central Time (US and Canada)

Join Zoom Meeting https://us06web.zoom.us/j/84164165593?pwd=Mtuk7Is70YywunJvEl06c7PDIGii3Z.1

Meeting ID: 841 6416 5593 Passcode: 234627

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 – May 22, 2024 – 3:30 PM

Correspondence – None

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. 1 – Approving Use of American Rescue Plan Act (ARPA) Funds (No.9)

Consideration of Resolution No. 2- Requesting State Stewardship Local Assistance Grant for Mountain Biking/Hiking Trail System at Rocky Knoll

Corp Counsel

Consideration of Res. No. ____ Authorizing Sheboygan County to Enter into the Settlement Agreement with Kroger Co., related to the Opioid Class Action Litigation

County Clerk (Attorney Crystal Fieber obo Jon Dolson)

Consideration of Resolution No. ___ Approving Transfer of Ownership and Election Voting Equipment

Information Services

Consideration of Non-Department Vehicle Use Policy

Health and Human Services Consideration of 2024 Budget Adjustments

Treasurer and Real Property Listing Consideration of Final List for In Rem No. 50

Finance Director

Consideration of Pay Exception Request – Hire Above the Midpoint Discussion RE: Self-Imposed Debt Borrowing Limit Financial Statements – April Investment Statements – April

Approval of Vouchers

Approval of Attendance at Other Meetings or Functions

Adjournment

Next Scheduled Meeting – June 26, 2024, 3:30 PM, Administration Building Room 302

Prepared by: Wendy Siegert Recording Secretary

Vernon Koch 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, Room 302 508 New York Avenue Sheboygan WI 53081

May 22, 2024 Called to Order: 3:30 P.M. Adjourned: 4:05 P.M.

MEMBERS PRESENT: Vern Koch, Kathleen Donovan, William Gehring, Thomas Wegner,

Curt Brauer

Remote:

MEMBERS ABSENT:

ALSO PRESENT: In Person: Edward Procek, Alayne Krause, Steve Hatton,

Stefanie Albrecht, Kevin Dulmes, Wendy Siegert

Remote: Tara Duwe, Evelyn Wise, Brenda Hanson, Jerry Jorgensen, Crystal Fieber, Bryan Olson, Matthew Strittmater

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

The Chairperson certified compliance with the open meeting law. The notice was posted at 3:00 P.M. May 17, 2024.

Supervisor Brauer moved to approve the minutes of May 8, 2024. Motion seconded by Supervisor Gehring Motion carried with no opposition.

Correspondence - None.

Finance Director, Steve Hatton, updated the committee on 2023 year-end close and audit items still underway. Form A was submitted on time for the May 15th deadline. 7-year review of sales tax was completed and presented to the Board at its May meeting. 2024 Budget update that 3 TID closures occurred in 2023 which will allow for ~ \$100,000 increase to the allowable levy in 2025. The County received notice that the IRS randomly selected our 2017 debt issue for a compliance review with tax-exempt requirements. Munis project update given and Leadership Forum will be June 25th 2024.

Finance

Finance Director, Steve Hatton presented Consideration of Non-Department Vehicle Use Policy. Supervisor Brauer moved to approve the request. Motion seconded by Supervisor Donovan. Motion carried with no opposition.

Auditor/Analyst, Stefanie Albrecht presented the Financial Statements for March The Committee reviewed the 1st Quarter Variances.

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

Vouchers were reviewed. Supervisor Gehring moved to approve the expenditures Motion seconded by Supervisor Brauer. Motion carried with no opposition.

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

Supervisor Wegner moved to adjourn. Motion seconded by Supervisor Brauer. Motion carried with no opposition.

The next scheduled meeting will be June 12, 2024 at 3:30 P.M.

Wendy Siegert Recording Secretary William Goehring Secretary

COMMITTEE REPORT TO THE COUNTY BOARD

WE, ⁻	THE	FINANCE		COMMITTEE
Т	O WHOM WAS REFERRED	RESOLUTION N	NO: 01	
RE:	Approving Use of America	n Rescue Plan	Act (ARPA) Funds ((No. 9)
1147/5	CONOIDEDED THE CAME	ND DECOMME	ND.	
HAVE	E CONSIDERED THE SAME A			
	·		TO CONSIDER THE	MATTER
	THE RESOLUTION FILING WITH THE			
	AMENDING THE R		S FOLLOWS:	
		ı		
RESP	PECTFULLY SUBMITTED TH	S18th_	DAY OF	June 2024
	FII	NANCE COM	IMITTEE	
OPP	OSED TO THE REPORT:		CONCURRING	IN THE REPORT:
VERN	KOCH		VERN KOCH	
KATH	LEEN DONOVAN		KATHLEEN DON	NOVAN
\\/\/	AM C. GOEHRING		WILLIAM C. GO	EHRING
V V I L L I	, uvi O. OOLI II (II (IO		VVILLI, (IVI O. OOI	
CURT	BRAUER		CURT BRAUER	
THON	AS WEGNER		THOMAS WEGN	JER

SHEBOYGAN COUNTY RESOLUTION NO. 0/ (2024/25)

Re: Approving Use of American Rescue Plan Act (ARPA) Funds (No. 9)

WHEREAS, on March 11, 2021, the American Rescue Plan Act (ARPA) was signed into law, and

WHEREAS, ARPA established the coronavirus State and Local Fiscal Recovery Funds (SLFRF) program to provide \$350 Billion of support to state, territorial, local, and tribal governments in responding to the economic and public health impacts of COVID-19; and

WHEREAS, Sheboygan County received approximately \$22 million in SLFRF funds through ARPA; and

WHEREAS, U.S. Treasury's Final Rule allows for the use of ARPA funds to respond to the COVID-19 public health emergency or its negative economic impacts; for the provision of government services to the extent of the reduction in revenue due to the COVID-19 public health emergency; and to make necessary investments in water, sewer, or broadband infrastructure; and

WHEREAS, the Human Resources Department has identified the need to conduct a wage study to determine market value of each position, propose equitable salary ranges and ensure internal pay parity that can attract and retain employees; the HR department has also identified the need for a marketing campaign for recruitment and retention of the talent necessary to maintain County operations across all departments; the HR department has also identified the need for hiring a limited term employee HR Generalist to perform the daily functions within the department; and

WHEREAS, Rocky Knoll Health Care Center has identified the need for upgrading the sanitary force main pump station, to include replacing the pumps, upgrading the electrical components, and installing a new grinder; and

WHEREAS, the Sheriff's Department, has identified the need to hire a consultant to conduct a Fire and Emergency Medical Services study to evaluate current and future needs within the County; and

WHEREAS, the Building Services Department has identified the need for repairs to the Courthouse exterior via tuckpointing and window replacement, to maintain the structural integrity of the building to continue serving Sheboygan County residents, as well as the need for replacing the current outdated door access control system with a newer version which will be fully integrated with the security camera system; and

NOW, THEREFORE, BE IT RESOLVED that the Sheboygan County Board of Supervisors has determined that a portion of Sheboygan County's ARPA SLFRF funds shall be used for the following eligible expenses as detailed in the following chart:

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Total ARPA Requests*	\$1,439,240	\$496,265	\$509,634	\$2,445,139

^{*}These are forecasted amounts. ARPA Funds allocated will be adjusted to actual incurred.

BE IT FURTHER RESOLVED that the 2024 allocations noted in the above chart shall be incorporated into the 2024 budget.

BE IT FURTHER RESOLVED, that the Department liaison committee and Executive Committee have authority to approve any changes to the specific use of ARPA funds contained within the same budget appropriation unit; in the alternative, any change to the above allocation requiring an amendment to the department budget shall follow the normal and customary budget amendment process as outline in the County Code.

Respectfully submitted this 21st day of May, 2024.

EXECUTIVE	COMMITTÉE
Jush Ablese	- Chang
Keith Apter, Chairperson	Curt-Brauer, Vice-Chairperson
Willian Lochry	Kuthleen Orreran
William Goehring, Secretary	Kathleen Donovan
	La
	Edward Procek

Opposed to Introduction:

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FISCAL NOTE May 2024

Resolution No. 01 (2024/25) RE: Approing Use of American Rescue Plan Act (ARPA) Funds (No. 9)

The resolution details the breakdown of the project requests totaling \$2,445,139. The County received \$22.4 million in ARPA funds from the United States Treasury in 2021 and 2022. Staff continues to monitor items previously approved by the County Board to identify those items that are not projected to be fully utilized. As of March 2024, less than \$6.8 million has been expended. This resolution can be accommodated within the remaining unused balance of ARPA funds.

ARPA funds need to be expended or obligated by December 31, 2024. If obligated, funds would need to be expended by December 31, 2026. Any remaining funds that are not both obligated or expended within these timeframes will need to be returned to the US Treasury.

Funding:

The United States Treasury advanced all funds allocated to Sheboygan County under the American Rescue Plan Act in 2021 and 2022. No additional funding is required.

Respectfully Submitted,

Steve Hatton, Finance Director

March 21, 2024

COMMITTEE REPORT TO THE COUNTY BOARD

WE, 7	THE	FINANCE		COMMITTEE
Т	O WHOM WAS REFERRED RE	SOLUTION NO	D: 02	
RE:	Requesting State Stewardshi Biking/Hiking Trail System at	-	tance Grant for N	lountain
HAVE	CONSIDERED THE SAME AND	O RECOMMEN	ID:	
	ADDITIONAL TIME BE THE RESOLUTION BE FILING WITH THE CL AMENDING THE RES	E ADOPTED ERK		E MATTER
RESF	PECTFULLY SUBMITTED THIS	18th	DAY OF	June 2024
	FINA	NCE COMI	MITTEE	
<u>OPP(</u>	OSED TO THE REPORT:		CONCURRING	IN THE REPORT:
VERN	KOCH	_	VERN KOCH	
KATH	LEEN DONOVAN	_	KATHLEEN DO	NOVAN
WILLI	AM C. GOEHRING	_	WILLIAM C. GC	EHRING
CURT	BRAUER	_	CURT BRAUER	3
THON	MAS WEGNER	_	THOMAS WEG	NER

41 42 43 44	reasonable hours consistent with the National Park Service, as applicable, a of the project site.	type of facility; and will obtain from the DNR or the approval in writing before any change is made in the use
45 46 47 48	Respectfully submitted this 21st	day of May, 2024.
49 50		PLANNING, RESOURCES, AGRICULTURE, AND EXTENSION COMMITTEE*
51 52		Rebecca Clurk
53		Rebecca Clarke, Chairperson
54 55		de M
56		Henry Nelson, Vice Chairperson
57 58		John & Tolon
59		John Nelson, Secretary
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62		Stanley Lammers
63 64		led /
65		Joe Liebau
66 67		
68		Opposed to Introduction:
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73 74	*County Board Members signing only	
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FISCAL NOTE May 2024

Resolution No. 02 (2024/25) RE: Requesting State Stewardship Local Assistance Grant for Mountain Biking/Hiking Trail System at Rocky Knoll

Funding:

No funding commitment is associated with the anticipated applications. Any conditions/match requirements of successful/awarded grants will be subject to future request(s) and action.

Respectfully Submitted,

Steve Hatton, Finance Director

May 21, 2024

SHEBOYGAN COUNTY RESOLUTION NO. _____ (2024/25)

Re: Authorizing Sheboygan County to Enter Into the Settlement Agreement with Kroger Co., related to the Opioid Class Action Litigation.

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

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

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

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

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

WHEREAS, Sheboygan County is a class member in the class action litigation against the Opioid Defendant, (the "Litigation"), and

WHEREAS, the settlement discussions with Kroger Co., (the "Settling Defendant") resulted in a settlement agreement dated March 22, 2024 (the "Settlement Agreement"), that requires approval from Sheboygan County, as a class member, by August 12, 2024 to participate in the Settlement Agreement, and

WHEREAS, a copy of the Settlement Agreement with the Kroger Co. is on file in the County Clerk's Office, and

WHEREAS, the Settlement Agreement provides, among other things, for the payment of certain sums to a Participating Subdivision (as defined in the Settlement Agreement) upon the occurrence of certain events detailed in the Settlement Agreement, and

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

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

Memorandum of Understanding allocating proceeds of certain settlement agreements with the Opioid Defendants in which 70% of the proceeds received by the State of Wisconsin are allocated amongst counties and the litigating municipalities (the "Local MOU"). the Local MOU to the Kroger Settlement Agreement; and thereby binding the County to the terms thereof, and approves: 1. The Kroger Settlement Agreement dated March 22, 2024. 2. execute same. 3. Board Chair, County Clerk and Corporation Counsel to execute the same. attorney's fees shall be deposited in the County's Opioid Abatement Account. The Opioid Abatement Account shall be administered consistent with the terms of this Resolution, Wis. Stat. § 165.12(4), the Settlement Agreement, and the Local MOU. other appropriate public officers and agents of Sheboygan County with respect to the matters contemplated under this Resolution are hereby ratified, confirmed, and approved. Respectfully submitted this 18th day of June, 2024. **FINANCE COMMITTEE** Vern Koch, Chairperson William Goehring, Secretary Curt Brauer

WHEREAS, in Resolution No. 29 (2021/22), the County Board of Supervisors approved a WHEREAS, the Wisconsin Attorney General's office has indicated a desire to extend the terms of WHEREAS, the intent of this Resolution is to authorize approval of the Settlement Agreement, NOW, THEREFORE, BE IT RESOLVED that the Sheboygan County Board of Supervisors hereby The execution of the Settlement Agreement, and any and all documents ancillary thereto, and authorizes the County Board Chair, County Clerk and/or Corporation Counsel to The Supplement to the Local MOU extending its terms to the Settlement Agreement, subject to approval as to form by the Corporation Counsel, and authorizes the County BE IT FURTHER RESOLVED: all proceeds from the Settlement Agreement not otherwise paid for BE IT FURTHER RESOLVED that all actions heretofore taken by the Board of Supervisors and Kathleen Donovan, Vice-Chairperson Thomas Wegner Opposed to Introduction:

08 8447\217999\2024-06-05 June 7, 2024, draft

<u>ELECTION VOTING EQUIPMENT AGREEMENT</u> (County/Municipality)

THIS AGREEMENT is made between **SHEBOYGAN COUNTY**, a Wisconsin government body corporate, organized pursuant to Wis. Stat. § 59.01, having its principal offices at 508 New York Avenue, Sheboygan, Wisconsin 53081, hereinafter referred to as "County", and ______, hereinafter referred to as "Municipality".

PRELIMINARY STATEMENTS

WHEREAS, in 2023, the County procured and delivered to the municipalities new election voting equipment from Clear Ballot Group (ClearCast Go tabulator bundle, clear access ADA station, and related accessories), hereinafter "voting equipment," that meets statutory requirements to replace existing voting equipment owned by municipalities within the County; and

WHEREAS, Wis. Stat. Section 5.68(1), requires the cost of voting equipment to be borne by the Municipality and Municipality will be responsible for annual voting equipment maintenance costs; and

WHEREAS, the County and Municipality recognize the importance for both fiscal and quality reasons, to have all municipalities in the County use the same voting equipment; and

WHEREAS, in recognition of the importance of a uniform system of voting equipment, the County has allocated funds to make an initial purchase of new voting equipment on a county-wide basis, which will defray the costs to be borne by the municipalities in the County; and

WHEREAS, the parties wish to enter into this Agreement to make clear the respective roles as to the voting equipment.

IT IS HERBY AGREED between the County and Municipality as follows; in consideration of the foregoing recitals and other good and valuable consideration:

COUNTY OBLIGATIONS

1. Municipality agrees to purchase, at its own expense, additional voting equipment that is compatible with the voting equipment for any additional polling locations or any additional voting equipment needs.

- 2. The Municipality is the sole owner of the voting equipment purchased by the County on behalf of the Municipality and delivered to Municipality in December, 2023. Upon delivery, the County assumes no obligation for further costs or liability related to the voting equipment. All such costs shall be borne by Municipality.
- 3. The Municipality will be required to fully insure the voting equipment for loss and damage and provide the County with evidence of insurance, upon request.
- 4. Municipality shall enter into any and all available maintenance agreements following the expiration of the warranty period provided by the voting equipment vendor.
- 5. Municipality shall be responsible for all annual licensing fees associated with the voting equipment owned by the Municipality.
- 6. Municipality shall be responsible for upkeep, maintenance, repair and/or use of the Municipal owned voting equipment, including but not limited to: election equipment cases, memory devices, paper rolls, security keys, ADA peripheral devices, batteries, costs for repair or loaner equipment, and annual hardware maintenance costs due to Clear Ballot Group.

GENERAL PROVISIONS

- Governing law. This Agreement shall be governed and interpreted in accordance with the laws of the State of Wisconsin. Any legal action or suit brought to enforce this Agreement shall be filed in the Circuit Court for Sheboygan County, State of Wisconsin.
- 2. Entire Agreement. It is agreed and understood that this document constitutes the entire Agreement between the parties, except for those matters incorporated herein by reference, and that this Agreement supersedes all oral representations and negotiations between the parties relating to the subject matter contained herein. No revision or amendment to this Agreement shall be valid unless the revision or amendment is reduced to writing and signed by authorized representatives of the parties.
- 3. Severability. The invalidity or unenforceability of any provision of this Agreement shall not affect or limit the validity or enforceability of any other provision hereof which shall remain valid and enforceable to the fullest extent permitted by law.

4. This Agreement, when fully executed, shall be binding upon the parties hereto. Each party represents and warrants that it has the right, power and legal authority to enter into and perform the respective obligations set forth herein.

MUNICIPALITY	SHEBOYGAN COUNTY
Authorized Signature	Keith Abler, Chairperson
Printed Name	Date
Title	Jon Dolson, County Clerk
Date	Date
0444040004000400	

8444\216994\2024-05-30

SHI	EBOYGAN COUNTY	RESOLUTION NO	(2024/25)
	proving Transfer of C eement	Ownership and Election	Voting Equipment
WHEREAS for the cost of votin		t. § 5.68(1), cities, villages	and towns are responsible
	rized the purchase of		Sheboygan County Board or icipalities within the County
officer of the Count		paration and distribution of	Clerk is the chief election ballots and the canvass and
		quipment within Sheboyga porting of election results.	in County creates efficiency
	REFORE, BE IT RESO he County Clerk's offic		oting Equipment Agreemen
Respectfully	y submitted this 18 th da	y of June, 2024.	
	FINAI	NCE COMMITTEE	
Vern Koch, Chairpe	erson	Kathleen Donova	an, Vice-Chairperson
William Goehring,	Secretary	Curt Brauer	
		Thomas Wegner	
	Oppos	sed to Introduction:	
			

8447\216745\2024-05-29 June 7, 2024, draft

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WISCONSIN

SHEBOYGAN COUNTY

Chris Lewinski

Information Technology Director

Vehicle Use Policy April 30, 2024

The Information Technology Department has one vehicle that is assigned to the Mail Courier. This vehicle is used to transport mail to and from the various County facilities, as well as the U.S. Post Office, and is driven by employees of the Information Technology Department, the Finance Department, and/or the Building Services Department for this purpose.

Personal use of this vehicle is prohibited.

Operators of this vehicle shall have valid driver's licenses and be employed by Sheboygan County. Use of this vehicle by any other departments, the University of Wisconsin-Sheboygan or the Sheboygan County Historical Society requires Finance Committee approval.

Active Vehicles

Asset Number Unit Number 1017763 420

Description2018 Ford Interceptor Utility

Date Acquired 3/23/2018



SHEBOYGAN COUNTY

Tara Duwe - Finance Manager

Business & Administrative Services Health & Human Services Department

To: Finance Committee

From: Tara Duwe, Finance Manager

Date: 6/12/2024

RE: 2024 Budget Adjustments for Health & Human Services

The 2024 budget was prepared in July of 2023, using 2023 grant amounts for any grant changes that were unknown at the time the budget was prepared. Since this time, the department has received 2024 contracts with updated grant amounts which now need to be reflected in our 2024 budget. The following adjustments are being proposed to account for the change in current grants with a net increase in revenue of \$331,746.

- 1. Various grants across the agency had 2024 contract amounts that came in above or below what was budgeted. This entry is making those adjustments to grant revenue and expenses.
- 2. Business unit 2050, Children's and Family Service Support, is being closed and the budget is being moved to BU 2027 for Children's Long Term Support and to BU 2021 for Behavioral Health Case Management.
- 3. This entry is to reallocate budgeted revenue and expense between business units to align with contracts and what costs grants are being claimed with.

Account #	Subledger	Account Name	Dr	Cr
2001.423525.916		MAT in Jail Setting	\$16,249.00	
2001.533605		Drugs-Prescriptions		\$16,249.00
2001.423525.916		SABG Supplemental	\$5,030.00	
2001.533605		Drugs-Prescriptions		\$5,030.00
2001.423525.968		Opioid Crisis		\$21,043.00
2002.423525.959		Birth to 3 Inity - 550		\$29,663.00
2015.423525.917		MHBG SUPP	\$1,000.00	
2019.423525.917		MHBG SUPP	\$10,000.00	
2021.531675.004		DHFS - Institutions	\$84,568.00	
2046.421110		Local Fiscal Recovery Funds		\$189,711.00
2046.423525.917		MHBG SUPP	\$40,197.00	
2046.631900		LFRF - General Fund	\$134,619.00	
2040 422525 004		Carananita Onkiana		¢48.702.00
2049.423525.901		Community Options Recreation/Alternative	¢49.702.00	\$48,703.00
2049.531580		Recreation/Alternative	\$48,703.00	
2055.423525.916		SABG Supplemental	\$24,388.00	
2055.423525.968		Opioid Crisis		\$4,600.00
2244 422525 447		N. I. W. C. I. I. D. MGD		64 242 00
2211.423525.447		Nutrition Svs Inct Prg NSIP	60.473.00	\$1,312.00
2211.423525.947		Title III C-1 Congregate Nutr	\$8,473.00	¢5,000,00
2211.421110.917		ARPA Aging Grants III C-1		\$5,000.00
2215.423525.953		Title III-B Supt Svs		\$895.00
2224.423525.447		Nutrition Svs Inct Prg NSIP		\$2,547.00
2224.423525.948		Title III C-2 Home Delivered	\$14,715.00	+ = /000
2250.423525.949		Alzheimers Fam & Caregivers		\$3,461.00
2250.531610		Respite Care	\$3,461.00	
2252.423525.955		Title III D In Home Services	\$466.00	
2252.421110.917		ARPA Aging Grants III D	Ş-100.00	\$10,602.00
2252.511105		Regular Wages	\$9,160.00	Ψ10,002.00
2252.512105		Social Security	\$678.00	
2252.512110		Retirement (Employer)	\$632.00	
2252.551115		Group Life Insurance	\$5.00	
2252.551125		Worker Compensation Insurance	\$127.00	
2211.511105		Regular Wages		\$1,754.00
2211.512105		Social Security		\$130.00
2211.512110		Retirement (Employer)		\$121.00
2211.551115		Group Life Insurance		\$1.00

2211.551125	Worker Compensation Insurance		\$24.00
2224.511105	Regular Wages		\$7,406.00
2224.512105	Social Security		\$548.00
2224.512110	Retirement (Employer)		\$511.00
2224.551115	Group Life Insurance		\$4.00
2224.551125	Worker Compensation Insurance		\$103.00
			7_00.00
2254.423525.531	53.10 Operating Grant		\$2,620.00
2256.423525.956	Title III E Nat'l Fmly Caregiv	\$1,364.00	
2256.421110.917	ARPA Aging Grants III E		\$7,496.00
2256.531610	Respite Care	\$14,500.00	
2256.533505	General Supplies	\$6,100.00	
2258.423525.933	Elder Abuse	\$1,977.00	
2259.423525.902	LTS & Adult Protective Service		\$24,786.00
2259.425525.902	LIS & Adult Protective Service		\$24,760.00
2260.423525.445	MIPPA MC Imprvmnt Patients/Pro		\$2,468.00
2260.423525.446	SHIPS State Hith Insrnc Prgm		\$1,000.00
2260.423525.932	ADRC - 560100		\$10,454.00
2301.423525.964	PH Consolidated Contract		\$530.00
2301.423525.003	Lead Safe Homes Program		\$7,200.00
2301.531430	Lab Analysis	\$1,400.00	. ,
2301.533245	Seminars and Training	\$1,600.00	
2306.423525.964	PH Consolidated Contract	\$6,676.00	
2306.423525.004	IMM COVID SUPP	ψο,ο, ο.οο	\$83,500.00
2306.531255	Interpretation Services	\$1,000.00	ψοσ,σοσ.σο
2306.533245	Seminars & Trainings	\$3,000.00	
2306.533505	General Supplies	\$25,000.00	
2306.533928	Computer Sys \$500-\$4999	\$3,500.00	
2200 422525 064	DU Carraellidate d'Carrierat		¢2.207.00
2308.423525.964	PH Consolidated Contract		\$3,387.00
2308.423525.005 2308.511105	Comm Health Worker	¢22.587.00	\$35,427.00
	Regular Wages Social Security	\$22,587.00	
2308.512105 2308.512110	Retirement (Employer)	\$1,672.00 \$1,559.00	
2308.533220	Lodging - Employee	\$382.00	
2308.533245	Seminars and Training	\$1,527.00	
2308.533825	Fuel - Gasoline	\$1,327.00	
2308.551105	Health Insurance	\$7,171.00	
2308.551110	Dental Insurance	\$174.00	
2308.551115	Group Life Insurance	\$13.00	
2308.551125	Worker Compensation Insurance	\$313.00	
2321.423525.965	WIC Grants 154710		\$91,831.00

2321.511105	12A	Regular Wages	\$11,718.00	
2321.512105	12A	Social Security	\$868.00	
2321.512110	12A	Retirement (Employer)	\$809.00	
2321.551115	12A	Group Life Insurance	\$7.00	
2321.551125	12A	Worker Compensation Ins	\$162.00	
2321.533928	12A	Computer Sys \$500-\$4999	\$14,000.00	
		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
2341.423525.910		Communicable Disease Preventio	\$30.00	
2343.423525.915		Cares COVID9	\$11,104.00	
2511.423525.485		State County Match - 681		\$1,004.00
2511.423525.985		DSS Community Aids-BCA		\$18,650.00
2511.423525.991		Title IV - E TPR Services	\$2,000.00	
2511.423525.993		CHIPS Grant		\$3,990.00
2511.421225.952		Subsidized Guardianship	\$41,000.00	
2511.531742		Subsidized Guardianship		\$44,690.00
2515.423525.920		TSSF Safety Resources		\$122,162.00
2515.423525.925		In Home Safety Supports	\$13,282.00	
2515.531615		Housing Energy Assistance	\$50,000.00	
2515.531600		Supportive Home Care	\$20,000.00	
2516.423525.974		Comm Intrvntn Funding		\$170.00
2516.423525.979		Youth Aids - Comm - 160	\$57,742.00	
2516.531720		Child Caring Institutions	\$84,569.00	
2544 422525 476		Vinskin Boss Bonsfits 277		¢00,000,00
2541.423525.476		Kinship Base Benefits - 377	¢00,000,00	\$80,000.00
2541.531740		Kinship Long Term	\$80,000.00	
2541.423525.476		Kinship Assessment - 380	\$3,550.00	
2609.423525		State Health & Human Services	\$1,211,570.00	
2609.421225		Other Federal Payments	7 = 7 = = 7 = 7 = 100	\$1,191,343.00
2609.423525.913		IM ARPA Funds		\$20,227.00
2609.423525		State Health & Human Services		\$16,937.00
2609.511110		Overtime	\$16,937.00	Ψ20,337.100
			Ψ=0,007.100	
2612.423525		State Health & Human Services	\$34,336.00	
2612.421225.904		CC Fraud		\$10,080.00
2612.421225.905		FS FPI Fed		\$12,128.00
2612.421225.907		MA FPI Fed		\$12,128.00
2620 42255		6	4.22.53	
2629.423525		State Health & Human Services	\$400.00	4.00.55
2629.531505		Client Services		\$400.00
2632.423525		State Health & Human Services	<u> </u>	\$4,073.00
2699.421225		Other Federal Payments		\$8,476.00

2699.421225.944	CS MSL Take Back	\$20,000.00	
2699.421225.945	CS MSL Incentive		\$31,898.00
2699.421225.946	Child Support Fees Fed	\$20,374.00	
		\$2,198,473.00	\$2,198,473.00

2050.423525.485 State County Match \$23,763.00 2021.423525.485 \$23,763.00 State County Match 2050.423525.962 DCP Community Aids-BCA \$213,492.00 2021.423525.962 DCP Community Aids-BCA \$213,492.00 2050.455116 WI Medicaid Cost Reimbursement \$10,000.00 WI Medicaid Cost Reimbursement 2021.455116 \$10,000.00 2050.455208 **External 3rd Party Collections** \$100,000.00 2021.455208 **External 3rd Party Collections** \$100,000.00 2050.511105 Regular Wages \$56,681.00 2027.511105 \$56,681.00 Regular Wages Overtime 2050.511110 \$100.00 2027.511110 \$100.00 Overtime 2050.512105 Social Security \$4,203.00 2027.512105 Social Security \$4,203.00 2050.512110 Retirement (Employer) \$3,919.00 2027.512110 Retirement (Employer) \$3,919.00 2050.531255 **Interpretation Services** \$1,200.00 2027.531255 Interpretation Services \$1,200.00 \$250,000.00 2050.531675.004 **DHFS Institutions** 2021.531675.004 **DHFS Institutions** \$250,000.00 2050.531840 Telephone - Cellular \$510.00 2027.531840 \$510.00 Telephone - Cellular \$9,616.00 2050.551105 Health Insurance 2027.551105 Health Insurance \$9,616.00 2050.551110 **Dental Insuranc** \$272.00 2027.551110 \$272.00 **Dental Insuranc** 2050.551115 Group Life Insurance \$34.00 2027.551115 \$34.00 Group Life Insurance 2050.551125 Workers Compensation Insurance \$748.00 2027.551125 **Workers Compensation Insurance** \$748.00 \$276.00 2050.551905 **General Liability** 2027.551905 **General Liability** \$276.00 2050.551920 \$41.00 **Property Insurance** 2027.551920 \$41.00 **Property Insurance** 2050.551930 **Deductible Escrow** \$50.00 2027.551930 **Deductible Escrow** \$50.00 \$3,087.00 2050.552110 **Building Main & Housekeeping** 2027.552110 \$3,087.00 **Building Main & Housekeeping** 2050.553105 Telephone \$147.00 2027.553105 Telephone \$147.00 2050.553115 Telephone - Long Distance \$1.00 \$1.00 2027.553115 Telephone - Long Distance

2

2050.553150	Data Processing Services		\$4,114.00
2027.553150	Data Processing Services	\$4,114.00	
2050.555145	Ovhd - Gen Mgt		\$779.00
2027.555145	Ovhd - Gen Mgt	\$779.00	
2050.555146	Ovhd - Program Mgmt		\$3,719.00
2027.555146	Ovhd - Program Mgmt	\$3,719.00	
2050.555147	Ovd - Financial Admin		\$4,199.00
2027.555147	Ovd - Financial Admin	\$4,199.00	
2050.555148	Ovhd - Secretarial Services		\$3,445.00
2027.555148	Ovhd - Secretarial Services	\$3,445.00	
2027.423525.207	CLTS Revenue - Internal		\$982,000.00
2027.423525.909	Children LT Suppt - HSRS/CARS	\$982,000.00	
		\$1,676,396.00	\$1,676,396.00

2306.423525.004	IMM COVID SUPP		\$42,000.00
2306.511105	Regular Wages	\$21,700.00	
2306.512105	Social Security	\$1,606.00	
2306.512110	Retirement (Employer)	\$1,497.00	
2306.531255	Interpretation Services	\$5,000.00	
2306.533205	Mileage-Employee	\$157.00	
2306.533305	Membership Dues	\$3,481.00	
2306.533505	General Supplies	\$3,000.00	
2306.533675	Billable Medical Supplies	\$500.00	
2306.551105	Health Insurance	\$4,636.00	
2306.551110	Dental Insurance	\$110.00	
2306.551115	Group Life Insurance	\$12.00	
2306.551125	Worker Compensation Insurance	\$301.00	
2343.423525.915	Cares COVID19	\$42,000.00	
2343.511105	Regular Wages		\$21,700.00
2343.512105	Social Security		\$1,606.00
2343.512110	Retirement (Employer)		\$1,497.00
2343.531255	Interpretation Services		\$5,000.00
2343.533205	Mileage-Employee		\$157.00
2343.533305	Membership Dues		\$3,481.00
2343.533505	General Supplies		\$3,000.00
2343.533675	Billable Medical Supplies		\$500.00
2343.551105	Health Insurance		\$4,636.00
2343.551110	Dental Insurance		\$110.00
2343.551115	Group Life Insurance		\$12.00
2343.551125	Worker Compensation Insurance		\$301.00
2308.423525.005	Comm Health Worker	+ +	\$150,231.00
2308.511105	Regular Wages	\$95,794.00	
2308.512105	Social Security	\$7,088.00	
2308.512110	Retirement (Employer)	\$6,610.00	
2308.533220	Lodging - Employee	\$1,618.00	
2308.533245	Seminars and Training	\$6,473.00	
2308.533825	Fuel - Gasoline	\$121.00	

2308.551105	Health Insurance	\$30,411.00	
2308.551110	Dental Insurance	\$736.00	
2308.551115	Group Life Insurance	\$54.00	
2308.551125	Worker Compensation Insurance	\$1,326.00	
2343.423525.915	Cares COVID19	\$150,231.00	
2343.511105	Regular Wages		\$95,794.00
2343.512105	Social Security		\$7,088.00
2343.512110	Retirement (Employer)		\$6,610.00
2343.533220	Lodging - Employee		\$1,618.00
2343.533245	Seminars and Training		\$6,473.00
2343.533825	Fuel - Gasoline		\$121.00
2343.551105	Health Insurance		\$30,411.00
2343.551110	Dental Insurance		\$736.00
2343.551115	Group Life Insurance		\$54.00
2343.551125	Worker Compensation Insurance		\$1,326.00
		\$3,042,858.00	\$3,042,858.00

FINANCE COMMITTEE FINAL LISTING FOR TAX FORECLOSURE APPROVAL

IN REM NO. 50 - 2020 Delinquents and Older

June 12, 2024

				AMOUNTS FOR ALL DELINQUENTS AS OF 06/3/24							
NO	PARCEL	NAME	SITUS ADDRESS	SITUS SAME AS MAILING	RECOMMENDATION	PRINCIPAL TAX	PRINCIPAL SPECIALS	1% INTEREST	0.5% PENALTY	TOTAL BALANCE	2023 EST. FMV
1	59271819970	Mary Reiter	(Formerly 313) Forest Avenue, Plymouth	N	Foreclose	\$ 4,983.25	\$ 27,774.97	\$ 3,036.61	\$ 1,394.04	\$ 37,188.87	\$ 27,400
2	59281112140	Michael Lee Gleue	419 Washington Court, Sheboygan	N	Foreclose	\$ 5,015.57	\$ 1,767.05	\$ 1,506.14	\$ 674.07	\$ 8,962.83	\$ 93,100
3	59281402100	Jason Hansen	(Formerly 1928) S 13th Street, Sheboygan	N	Foreclose	\$ 5,355.67	\$ 23,575.25	\$ 3,906.77	\$ 1,843.93	\$ 34,681.62	\$ 12,400
4	59281501820	Efrem Capetillo Sr	(Formerly 521) N 14th Street, Sheboygan	N	Do Not Foreclose-was recently razed.	\$ 5,135.22	\$ -	\$ 955.27	\$ 450.58	\$ 6,541.07	\$ 11,800
5	59281502720	Scott Baldock	(Formerly 520) S 13th Street, Sheboygan	N	Foreclose	\$ 785.25	\$ 14,308.00	\$ 6,061.69	\$ 2,231.51	\$ 23,386.45	\$ 9,900
6	59281707870	Beth Trepanier	1620 N 12th Street, Sheboygan	Y	Foreclose if owner doesn't sign agreement and list with local realtor.	\$ 5,461.58	\$ 307.71	\$ 1,270.50	\$ 575.51	\$ 7,615.30	\$ 106,600
7	59282904680	Benjamin Richardson	1027 Fond du Lac Avenue, Sheboygan Falls	Υ	Foreclose	\$ 7,532.85	\$ 1,339.67	\$ 1,897.92	\$ 843.61	\$ 11,614.05	\$ 141,000
8	59282923037	Pineview Park Apartments LLC	Pine Haven Lane, Sheboygan Falls	N	Do Not Foreclose-if City of Sheboygan Falls will not purchase.	\$ 2,253.76	\$ -	\$ 656.66	\$ 268.08	\$ 3,178.50	\$ 23,200

FINANCE	COMMITTEE					
FINAL LIS	TING FOR TAX FOR	RECLOSURE APPROVAL				
	nam Environmenta					
	o. 50 - 2020 Delino	quents and Older				
June 3, 20)24	T			T	
A	В	C	D	E	F	G
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	Parcel Number					
No.	Review Date	Owner	Property Address	Comments	Recommendation(s)	Est. Cost
1	59271819970 May 29, 2024	Mary Reiter	(Formerly 313) Forest Avenue, Plymouth	The former building demolished between 2022 and 2023 was constructed before 1937 and may have been constructed with ACMs and/or LBP.	It is recommended that additional records reviews be conducted to determine if structures were assessed and/or abated before demolition.	\$500 for records reviews completed by Fehr Graham
2	59281112140 May 29, 2024	Michael Lee Gleue	419 Washington Court, Sheboygan	This parcel contains a building that, due to its age, may have been constructed with ACMs and/or LBP. Possibility of heating oil UST/AST. Wisconsin Historical Society, Wisconsin AHI (Reference Number:128687).	be conducted. It is recommended that the visual inspection for UST/AST be conducted.	\$600 for inspection completed by Fehr Graham. \$600 for inspection completed by Fehr Graham. \$400 for Consultation completed by Fehr Graham.
3	59281402100 June 1, 2022	Jason Hansen	1928 S 13th Street, Sheboygan	This parcel contains a building that, due to its age, may have been constructed with ACMs and/or lead-based paint. Possibility of heating oil UST.	If any buildings on this property are razed, an inspection will be required for this property.	\$3,500 for the inspection completed by Fehr Graham.
4	59281501820 May 29, 2024	Efrem Capetillo Sr	(Formerly 521) N 14th Street, Sheboygan	due to its age, may have been constructed with ACMs and/or LBP. Observed exterior evidence of a coal	Depending on future proposed property use, an inspection may be required for this property. Depending on future proposed property use, an inspection may be required for this property.	\$3,500 for the inspection completed by Fehr Graham. \$600 for inspection completed by Fehr Graham.

Α	В	С	D	E	F	G
No.	Parcel Number Review Date	Owner	Property Address	Comments	Recommendation(s)	Est. Cost
5	59281502720 May 29, 2024	Scott Baldock	(Formerly 520) S 13th Street, Sheboygan	The former building demolished between 2016 and 2021 was constructed before 1937 and may have been constructed with ACMs and/or LBP.	It is recommended that additional records reviews be conducted to determine if structures were assessed and/or abated before demolition.	\$500 for records reviews completed by Fehr Graham.
6	59281707870 June 1, 2022	Beth Trepanier	1620 N 12th Street, Sheboygan	due to its age, may have been constructed with ACMs and/or lead-based paint.	If any buildings on this property are razed, an inspection will be required for this property. It is recommended that the visual inspection for UST be conducted.	\$3,500 for the inspection completed by Fehr Graham. \$400 for inspection completed by Fehr Graham.
7	59282904680 June 22, 2023	Benjamin Richardson	1027 Fond du Lac Avenue, Sheboygan Falls	due to its age, may have been constructed with ACMs and/or leadbased paint. The presence of nearby contamination in soil and groundwater.	proposed property use, an inspection may be required for this property.	\$3,500 for the inspection completed by Fehr Graham. \$2,500 for the Phase I ESA completed by Fehr Graham.
8	59282923037 May 29, 2024	Pineview Park Apartments LLC	Pine Haven Lane, Sheboygan Falls		Depending on future proposed property use, an updated wetland delineation, wetland disturbance permitting, and wetland mitigation planning and authorization may be	\$7,500 for wetland delineation completed by Fehr Graham. Approx. \$19,000 for wetland permitting and mitigation planning and authorization completed by Fehr Graham.



Financial Overview

April 2024

Finance Committee & County Administrator Report

Budget Variance Summary

	Fund					
	General	Special Revenue	Enterprise	Internal Service	Total	Transportation
Change in Fund Balance	\$ (5,836,432)	\$ 129,856	\$ 876,015	\$ (2,383,205)	\$ (7,213,765)	\$ 3,361,628
Plus: unbudgeted depreciation			-	<u>-</u>	\$ -	
Adjusted Change in Fund Balance	\$ (5,836,432)	\$ 129,856	\$ 876,015	\$ (2,383,205)	\$ (7,213,765)	\$ 3,361,628
Budgeted Change in Fund Balance to Date	\$ (9,576,540)	\$ (185,647)	\$ (165,897)	\$ (116,072)	\$ (10,044,156)	\$ 2,940,564
Variance Actual to Budget	\$ 3,740,108	\$ 315,503	\$ 1,041,912	\$ (2,267,133)	\$ 2,830,391	\$ 421,064
Timing	\$ (327,384)	\$ (95,000)	\$ 141,717	\$ 932,511	\$ 651,844	\$ -

Department Budget Variance Summary

	Total		
Department		Variance	
General Fund			
Airport	\$	64,275	
Bldg Services	\$	471,153	
Clerk of Crts	\$	(6,879)	
Corp Counsel	\$	590	
County Administrator	\$	34,891	
County Board	\$	7,648	
County Clerk	\$	8,596	
Court Commissioner	\$	752	
DA	\$	10,019	
Finance	\$	95,950	
Human Resources	\$	39,333	
Medical Examiner	\$	5,716	
Nondepart'l	\$	3,280,674	
Planning & Conservation	\$	(34,142)	
Register of Deeds	\$	8,401	
Sheriff	\$	(232,008)	
Tax Foreclosures	\$	4,639	
Treasurer	\$	7,148	
UW Extension	\$	6,992	
UW GB - Sheboygan Campus	\$	(35,629)	
Veterans' Comm	\$	889	
Veterans' Service	\$	1,100	
Total - General Fund	\$	3,740,108	

		Total	
Department	Variance		
Special Revenue			
Community Programs	\$	(980,111)	
Economic Support	\$	285,822	
Elder Services	\$	89,281	
HHS Administration	\$	140,644	
Public Health Service	\$	330,366	
Social Services	\$	463,186	
Total HHS	\$	329,187	
Public Safety - Spec Rev	\$	(13,684)	
Total - Special Revenue		315,503	

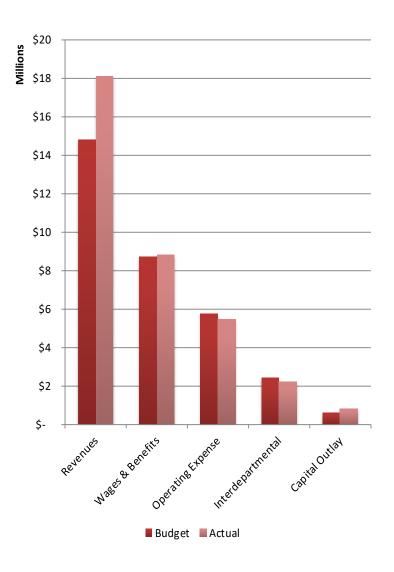
	Total		
Department	Variance		
Enterprise Funds			
Lake Breeze Aviation	\$	114,425	
Rocky Knoll	\$	927,486	
Total - Enterprise Fund	\$	1,041,911	

		Total
Department Variance		
Internal Services		
Employee Benefits	\$	(69,333)
Highway	\$	(2,241,520)
Info Technology	\$	43,720
Prop Ins	\$	-
Total - Internal Servs		(2,267,133)

	Total			
Department	Variance			
Transportation				
Transportation	\$	421,064		
Total - Transportation	\$	421,064		

General Fund (Budget to Actual)

Revenues	Budget \$ 14,815,227	Actual \$18,129,955	Variance \$ 3,314,728	% Actual to Budget 122%
Wages & Benefits	(8,724,917)	(8,804,272)	(79,355)	101%
Operating Expense	(5,759,243)	(5,479,432)	279,811	95%
Interdepartmental	(2,390,329)	(2,206,230)	184,099	92%
Capital Outlay	(626,531)	(788,639)	(162,108)	126%
Total Expenses	(17,501,020)	(17,278,573)	222,447	99%
Other Financing	(6,890,747)	(6,687,814)	202,933	97%
Change in Fund Balance	\$ (9,576,540)	\$ (5,836,432)	\$ 3,740,108	61%



General Fund (Variance Change)

	Variance			
	Prior Month	Current Month		<u>Change</u>
Revenues	\$ 2,295,744	\$	3,314,728	\$ 1,018,984
Magas & Danafits	(126.021)		(70.2EE)	46 676
Wages & Benefits	(126,031)		(79,355)	46,676
Operating Expense	2,020,555		279,811	(1,740,744)
Interdepartmental	142,146		184,099	41,953
Capital Outlay	(7,108)		(162,108)	(155,000)
Total Expenses	2,029,562		222,447	(1,807,115)
Other Financing	50,937		202,933	151,996
Change in Fund Balance	\$ 4,376,243	\$	3,740,108	\$ (636,135)

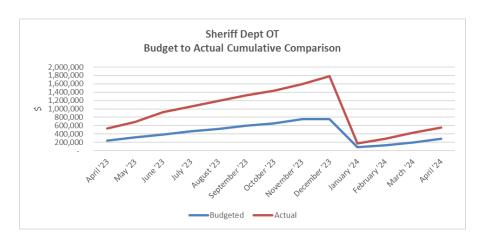
- Revenue is positive the current month change is due to more than budgeted interest income, recognition of LFRF revenue, and receipt of City of Sheboygan TIF district closure
- Wages & Benefits expense variance mainly due to position vacancies but more than budgeted overtime
- Positive Operating expense variance due to timing of the library payment and budgeted expenses not yet purchased
- Capital Outlay expense current month change is due to the purchase of grant reimbursed Virtual Reality Training equipment for the Sheriff's department

General Fund – Department Analysis

Overall Budget variances							me	ne		Overtime				
<u>Department</u>	Revenues		Other Financing	<u>Total</u>	9	% of Outflow	<u>Department</u>	Bud	get	<u>A</u>	<u>ctual</u>	<u>\$ Va</u>	<u>riance</u>	% of Variance
Airport	\$ 49,570	\$ 29,705	\$ (15,000)	\$ 64,275	1	21.91%	Airport	\$	2,000	\$	5,753	\$	(3,753)	-187.65 %
Building Services	27,949	443,204	-	471,153	1	28.08%	Building Services		5,701		8,032		(2,331)	- 40.89%
Clerk of Courts	90,277	(97,156)	-	(6,879)	₩	-0.70%	Clerk of Courts		996		521		475	1 47.69%
Corporation Counsel	471	119	-	590	3	0.28%	Corporation Counsel		-		-		-	→ 0.00%
County Administrator	-	69,867	(34,976)	34,891	1	20.91%	County Administrator		-		-		-	3.00%
County Board	-	7,648	-	7,648	1	8.27%	County Board		-		-		-	→ 0.00%
County Clerk	17,954	(9,358)	-	8,596	1	7.77%	County Clerk		200		155		45	22.50%
Court Commissioner	(478)	1,230	-	752	3	0.61%	Court Commissioner		-		-		-	→ 0.00%
District Attorney	624	9,395	-	10,019	1	2.87%	District Attorney		-		-		-	3 0.00%
Finance	(35,454)	183,151	(51,747)	95,950	1	12.47%	Finance		1,661		1,453		208	12.52%
Human Resources	190	59,132	(19,989)	39,333	1	13.79%	Human Resources		-		-		-	3 0.00%
Medical Examiner	(1,973)	7,689	-	5,716	1	5.25%	Medical Examiner		-		-		-	3 0.00%
Non-Departmental	3,036,375	(71,979)	316,278	3,280,674	1	153.31%	Non-Departmental		-		-		-	3.00%
Planning & Conservation	38,611	(66,981)	(5,772)	(34,142)	₩	-4.74%	Planning & Conservation		-		326		(326)	- 100.00%
Register of Deeds	(26,410)	59,411	(24,600)	8,401	Ŷ	2.66%	Register of Deeds		-				-	0.00%
Sheriff	122,572	(396,106)	41,526	(232,008)	- 4	-2.70%	Sheriff	28	4,392	į.	550,441	(2	266,049)	-93.55 %
Tax Foreclosures	(500)	5,139	-	4,639		N/A	Tax Foreclosures		-		-		-	0.00%
Treasurer	(529)	10,464	(2,787)	7,148	1	2.79%	Treasurer		-		_		_	→ 0.00%
UW GB - Sheboygan Campus	-	(35,629)	-	(35,629)	- 4	-95.05%	UW Campus		-		_		-	→ 0.00%
UW Extension	(6,441)	13,433	-	6,992	1	4.79%	UW Extension		_		_		_	→ 0.00%
Veterans Commission	-	889	-	889	1	12.72%	Veterans Commission		-		-		-	→ 0.00%
Veteran's Services	1,920	(820)	-	1,100	4	0.92%	Veteran's Services				-		-	→ 0.00%
Total General Fund	\$ 3,314,728	\$ 222,447	\$ 202,933	\$ 3,740,108	•	21.37%	Total General Fund	\$ 29	4,950	\$!	566,681	\$ (2	271,731)	↓ -92.13%

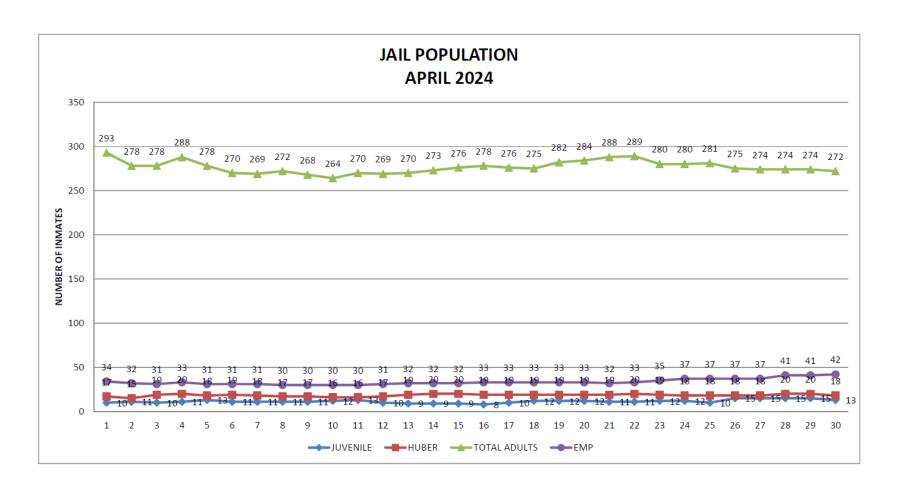
- Airport Revenue variance is due to the unbudgeted sale of a mower; Expenditure variance is due to timing of capital outlay purchases
- Building Services Expenditure variance due to lower natural gas usage, unused consulting and contingency and capital outlay projects in process but not completed
- County Administrator Expenditure variance due to vacant positions not yet filled during Q1
- Finance Expenditure variance due to vacancy savings and computer purchases not yet made
- Human Resources Expenditure variance due to vacancy savings and less than budgeted advertising and training which will be utilized throughout the year
- 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 heating and elevator repairs along with unbudgeted electrician wages
- Veterans- Revenue variance due to WDVA state grant received in April; Expenditure variance due to not much request for assistance in the first part of the year

As of April 30, 2024

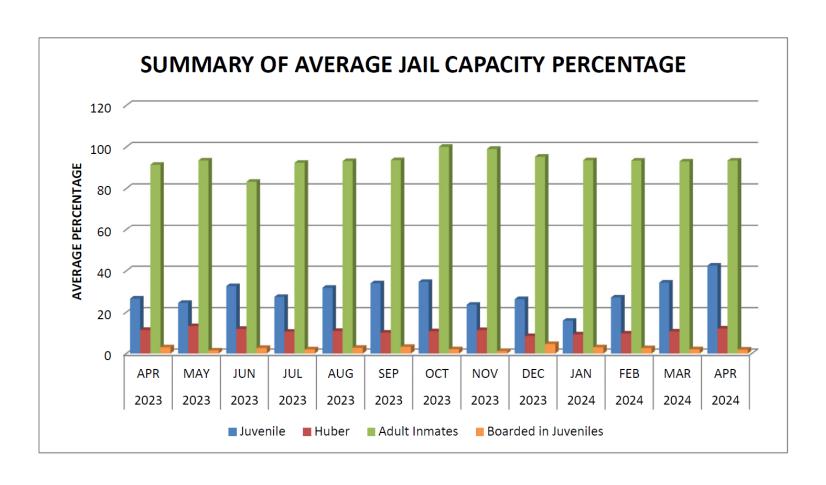




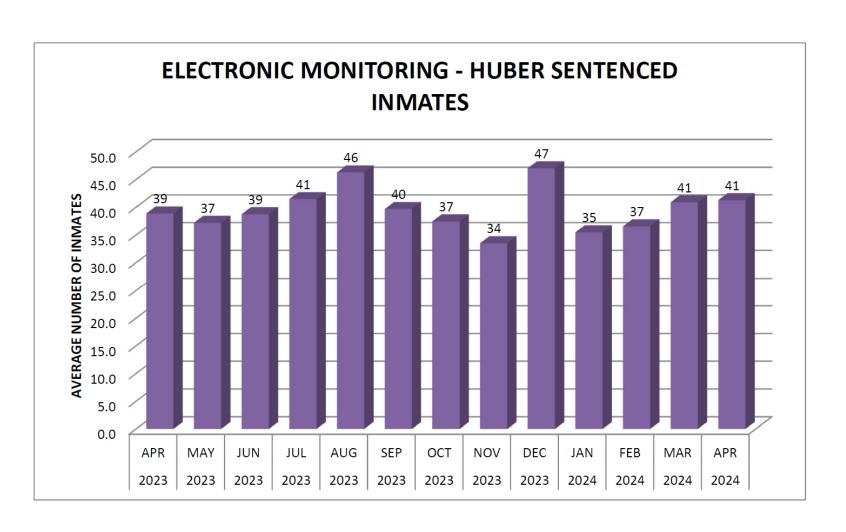
General Fund – Sheriff's Department As of April 30, 2024



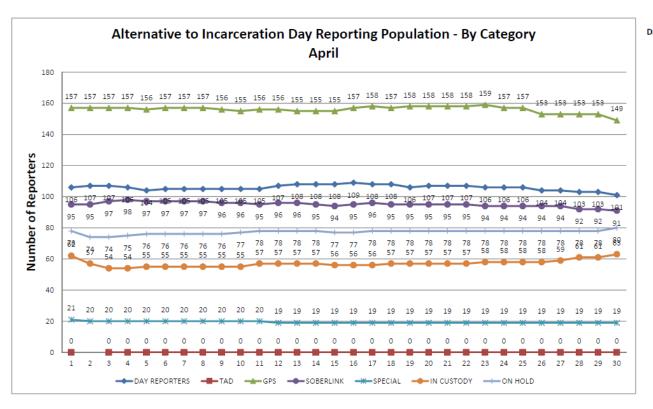
As of April 30, 2024 (13 Month History)



As of April 30, 2024 (13 Month History)



As of April 30, 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

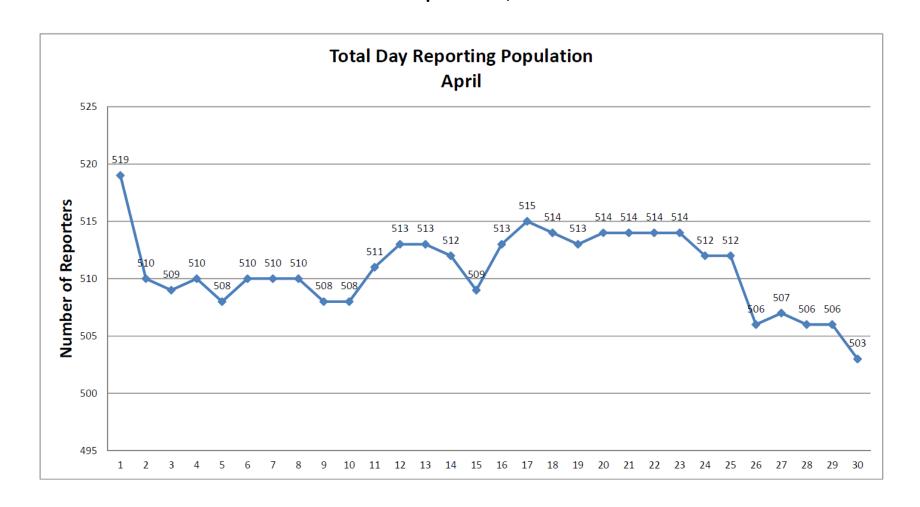
CLIENTS THAT WERE ON DAY REPORTING BUT ARE BACK IN OUR CUSTODY DUE TO VARIOUS REASONS. THEY ARE ALREADY ACCOUNTED FOR WITH OUR INMATES HOUSED

POPULATION

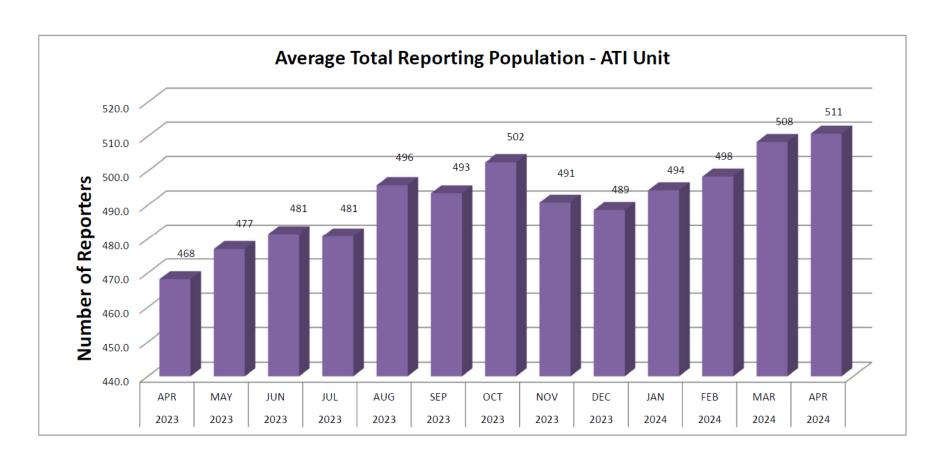
ON HOLD

CLIENTS HAVE OPEN DAY REPORTING CASES AND ARE EITHER IN CUSTODY IN ANOTHER FACILTY, AWOL, OR DAY REPORTING HAS BEEN REMOVED, BUT CASE IS STILL OPEN.

General Fund – Sheriff's Department As of April 30, 2024



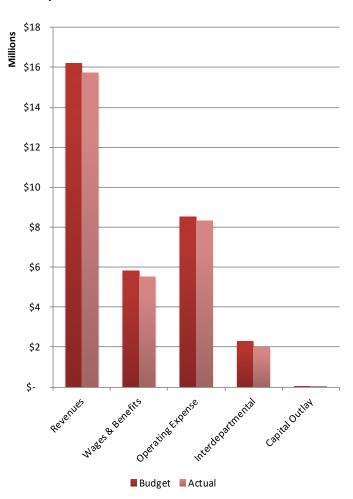
As of April 30, 2024



Special Revenue Fund

(Budget to Actual)
Year to Date April 30, 2024

Revenues	Budget \$16,216,591	Actual \$15,726,691	Variance \$ (489,900)	% Actual to Budget 97%
Wages & Benefits	(5,823,787)	(5,531,291)	292,496	95%
Operating Expense	(8,525,201)	(8,336,227)	188,974	98%
Interdepartmental	(2,308,800)	(1,978,013)	330,787	86%
Capital Outlay	(10,000)	(10,135)	(135)	101%
Total Expenses	(16,667,788)	(15,855,666)	812,122	95%
Other Financing	265,550	258,830	(6,720)	97%
Change in Fund Balance	\$ (185,647)	\$ 129,855	\$ 315,502	70%



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

Special Revenue Fund (Variance Change)

Year to Date April 30, 2024

				/ariance		
	<u>Pric</u>	or Month	<u>Curr</u>	ent Month	<u>(</u>	<u>Change</u>
Revenues	\$	(381,448)	\$	(489,900)	\$	(108,452)
Wages & Benefits		210,567		292,496		81,929
Operating Expense		198,351		188,974		(9,377)
Interdepartmental		255,311		330,787		75,476
Capital Outlay		(135)		(135)		-
Total Expenses		664,094		812,122		148,028
Other Financing		(44,618)		(6,720)		37,898
Change in Fund Balance	\$	238,028	\$	315,502	\$	77,474

- Revenues are less than budgeted. Various grants are being claimed faster than budgeted but private pay, Medicaid, and payments for out of home costs are lower than expected
- Positive Wage & Benefits variance due unfilled positions having resulted in wages below budget
- Operating Expense positive variance due to fluctuations based on client needs and vendor staff availability. Computer and furniture purchases will happen later in the year
- Interdepartmental positive variance due to unfilled positions and lower than anticipated charges from other departments

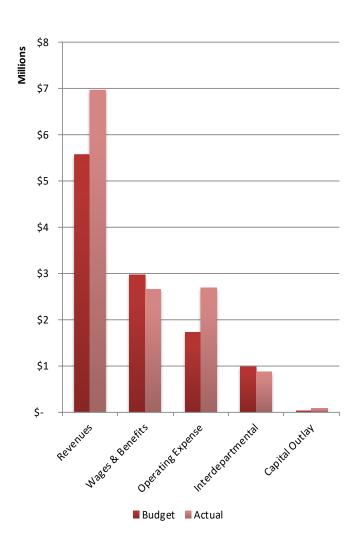
Special Revenue Fund includes Public Safety Special Revenue and Health & Human Services

Special Revenue Fund – Department Analysis Year to Date April 30, 2024

Overal	ll Buds	σet				Overtime	<u> </u>			
Overa	ıı Daa	Vari	ances					Overtime		
<u>Department</u>	Revenue	Expenditures	Other Financing	<u>Total</u>	% of Outflow	<u>Department</u>	<u>Budget</u>	<u>Actual</u>	\$ Variance	% Variance
Community Programs	\$ (1,138,291)	\$ 159,118	\$ (938)	\$ (980,111)	-11.88 %	Community Programs	\$ 8,000	\$ 18,959	\$ (10,959)	-136.99 %
Economic Support	164,502	121,320	-	285,822	21.15%	Economic Support	7,332	18,079	(10,747)	-146.58 %
Elder Services	86,012	3,269	-	89,281	7.18 %	Elder Services	5,668	2,791	2,877	50.76%
HHS Administration	349	140,295	-	140,644	98.63%	HHS Administration	660	1,484	(824)	-124.85 %
Public Health Service	18,709	317,438	(5,781)	330,366	21.21%	Public Health Service	-	2,054	(2,054)	-100.00%
Social Services	373,398	89,788		463,186	11.23%	Social Services	9,672	14,402	(4,730)	- 48.90%
Total HHS	\$ (495,321)	\$ 831,228	\$ (6,719)	\$ 329,188	3.97%	Total	\$ 31,332	\$ 57,769	\$ (26,437)	-84.38 %
									·	
Public Safety Sp Rev	5.421	(19.105)	_	(13.684)	→ 0.00%	Public Safety Sp Rev	_	_	_	→ 0.00%

Enterprise Fund — Rocky Knoll (Budget to Actual)

Revenues	Budget \$ 5,580,693	Actual \$ 6,982,480	Variance \$ 1,401,787	% Actual to Budget 125%
Wages & Benefits	(2,963,241)	(2,649,919)	313,322	89%
Operating Expense	(1,738,399)	(2,686,857)	(948,458)	155%
Interdepartmental	(989,368)	(868,536)	120,832	88%
Capital Outlay	(23,168)	(70,019)	(46,851)	302%
Total Expenses	(5,714,176)	(6,275,331)	(561,155)	110%
Other Financing	153,852	240,706	86,854	156%
Change in Fund Balance	\$ 20,369	\$ 947,855	\$ 927,486	4653%



Enterprise Fund — Rocky Knoll (Variance Change)

	Variance							
	<u>Prio</u>	r Month	Curr	ent Month	9	Change		
Revenues	\$	966,006	\$	1,401,787	\$	435,781		
Wages & Benefits		243,312		313,322		70,010		
Operating Expense		(660,447)		(948,458)		(288,011)		
Interdepartmental		96,504		120,832		24,328		
Capital Outlay		(44,376)		(46,851)		(2,475)		
Total Expenses		(365,007)		(561,155)		(196,148)		
Other Financing		153,852		86,854		(66,998)		
Change in Fund Balance	\$	754,851	\$	927,486	\$	172,635		

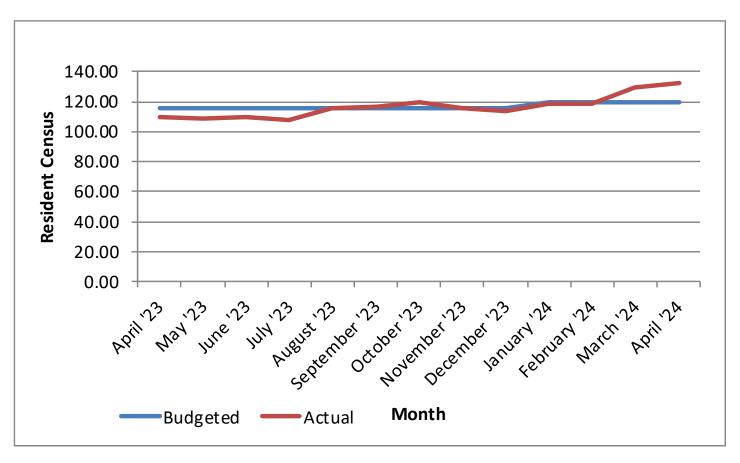
- Revenue variance is due to DHS increasing the 2023/2024 supplemental payment rate for the June 2024 payment. Budgeted census for April was 120.00, average census for April was 132.07
- Positive Wages & Benefits expense due to staff vacancies in the nursing department
- Operating Expense variance is due to higher usage of agency staffing due to staffing vacancies in the Nursing Dept and higher than budgeted census
- Positive Interdepartmental expenses variance are a result of vacancies in the nursing department
- Capital Outlay is due to the purchase of a heat seal machine budgeted for later in quarter 2

Enterprise Fund – Department Analysis

Overa	all Bud	get vari	iances		Overtime						
Department	Revenue	Expenditures	Other Financing		<u>Total</u>	% of Outflow	Department	<u>Budget</u>	<u>Actual</u>	\$ Variance	% Variance
Rocky Knoll	\$ 1,401,787	\$ (561,155)	\$ 86,854	\$	927,486	1 6.23%	Rocky Knoll	\$140,805	\$112,838	\$ 27,967	1 9.86%
Total	\$ 1,401,787	\$ (561,155)	\$ 86,854	\$	927,486		Total	\$140,805	\$112,838	\$ 27,967	

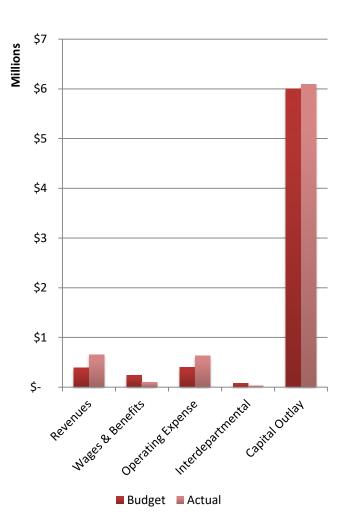
Rocky Knoll (Budget to Actual Census)

April 30, 2024 (13 Month History)



Enterprise Fund – Lake Breeze Aviation (Budget to Actual) Year to Date April 30, 2024

Revenues	Budget \$ 391,096	Actual \$ 657,251	Variance \$ 266,155	% Actual to Budget 168%
Wages & Benefits	(235,566)	(102,717)	132,849	44%
Operating Expense	(404,978)	(634,851)	(229,873)	157%
Interdepartmental	(73,517)	(33,357)	40,160	45%
Capital Outlay	(6,000,000)	(6,094,865)	(94,865)	102%
Total Expenses	(6,714,061)	(6,865,790)	(151,729)	102%
Other Financing	6,136,699	6,136,699		100%
Change in Fund Balance	\$ (186,266)	\$ (71,840)	\$ 114,426	39%



Enterprise Fund – Lake Breeze Aviation (Variance Change) Year to Date April 30, 2024

	Variance								
	<u>Prio</u>	r Month	Curr	ent Month	<u>(</u>	Change			
Revenues	\$	112,152	\$	266,155	\$	154,003			
Wages & Benefits		111,224		132,849		21,625			
Operating Expense		(151,404)		(229,873)		(78,469)			
Interdepartmental		33,604		40,160		6,556			
Capital Outlay		(94,865)		(94,865)					
Total Expenses		(101,441)		(151,729)		(50,288)			
Other Financing				-					
Change in Fund Balance	\$	10,711	\$	114,426	\$	103,715			

- Revenue variance is due more fuel sales and hangar rental
- Positive Wages & Benefits expense due to winter hours
- Operating Expense variance is due to repairs to tug, overhead hangar door, de-ice truck, and forklift as well as more fuel purchased due to higher demand
- Positive Interdepartmental expenses variance are a result of winter hours
- Capital Outlay due to purchase of a de-ice truck

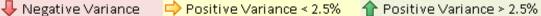
Enterprise Fund – Department Analysis

Year to Date April 30, 2024

Overall	Budget
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Overtime

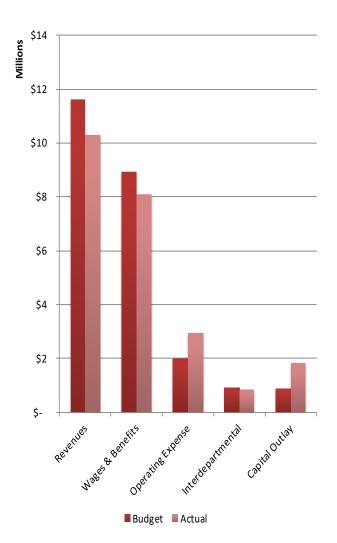
			Vari	ances							Ov	/ertime			
Department	R	evenue	Expenditures	Other F	inancing	<u>Total</u>	% of Outflow	Department	В	Budget	<u>A</u>	Actual	\$ Vai	riance	% Variance
Lake Breeze Aviation	\$	266,155	\$ (151,730)	\$	-	\$ 114,425	3.70%	Lake Breeze Aviation	\$	2,451	\$	2,549	\$	(98)	- 4.00%
Total	\$	266,155	\$ (151,730)	\$		\$ 114,425		Total	\$	2,451	\$	2,549	\$	(98)	



Internal Services (Budget to Actual)

Year to Date April 30, 2024

Revenues	Budget \$11,608,407	Actual \$10,296,016	Variance \$ (1,312,391)	% Actual to Budget 89%
Wages & Benefits	(8,917,746)	(8,111,778)	805,968	91%
Operating Expense	(1,990,746)	(2,917,576)	(926,830)	147%
Interdepartmental	(907,919)	(843,681)	64,238	93%
Capital Outlay	(881,182)	(1,800,187)	(919,005)	204%
Total Expenses	(12,697,593)	(13,673,222)	(975,629)	108%
Other Financing	973,114	994,000	20,886	102%
Change in Fund Balance	\$ (116,072)	\$ (2,383,206)	\$ (2,267,134)	2053%



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

Internal Services (Variance Change)

Year to Date April 30, 2024

	Variance				
	Prior Month	Current Month	Change		
Revenues	\$ (597,212)	\$ (1,312,391)	\$ (715,179)		
Wages & Benefits	575,009	805,968	230,959		
Operating Expense	(728,183)	(926,830)	(198,647)		
Interdepartmental	45,093	64,238	19,145		
Capital Outlay	(865,861)	(919,005)	(53,144)		
Total Expenses	(973,942)	(975,629)	(1,687)		
Other Financing	3,200	20,886	17,686		
Change in Fund Balance	\$(1,567,954)	\$ (2,267,134)	\$ (699,180)		

- Revenues are less than budgeted due to more than budgeted highway winter maintenance but less than budgeted health insurance enrollment for Employee benefits and insurance and no County Construction started for Highway
- Positive Wage & Benefits variance due to less than budgeted enrollment in health, dental, and group life expenses for Employee Benefits & Insurance
- Operating Expenses variance is more than budgeted which correlates to expenses related to increases in winter maintenance and winter/spring work ahead of schedule for Highway
- Interdepartmental variance due to actual department charges for health versus budgeted
- Capital Outlay is more than budgeted due to Highway equipment received earlier than expected

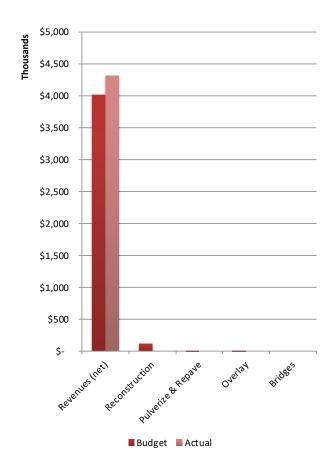
Internal Service Fund includes Employee Benefits Insurance, Property & Liability Insurance & Phones, Information Technology, and Highway

Internal Service Fund – Department Analysis

Overall Bu	dget	<u>Vari</u>	<u>ances</u>			Overtime		Overtime		
Department	Revenue	Expenditures	Other Financing	<u>Total</u>	% of Outflow	<u>Department</u>	Budget	<u>Actual</u>	\$ Variance	% Variance
Employee Benefits & Insurance	\$ (770,490)	\$ 701,157	\$ -	\$ (69,333)	- 1.11%	Employee Benefits & Insurance	\$ -	\$ -	\$ -	→ 0.00%
Highway	(532,471)	(1,709,816)	767	(2,241,520)	- 42.93%	Highway	199,237	283,139	(83,902)	↓ -42.11%
Information Technology	(17,468)	41,069	20,119	43,720	4.48%	Information Systems	-	-	-	
Insurance	8,038	(8,038)			→ 0.00%	Insurance	-		-	→ 0.00%
Total	\$ (1,312,391)	\$ (975,628)	\$ 20,886	\$ (2,267,133)		Total	\$ 199,237	\$ 283,139	\$ (83,902)	↓ -42.11%

Transportation Fund (Budget to Actual)

	Budget	Actual	V	/ariance	% Actual to Budget
County Sales Tax	\$ 4,027,411	\$ 4,325,010	\$	297,599	107%
Sales Tax Distribution				-	N/A
Total Revenues	4,027,411	 4,325,010		297,599	107%
Reconstruction	(115,000)	-		115,000	0%
Pulverize & Repave	(7,320)	-		7,320	0%
Overlay	(1,145)	-		1,145	0%
Bridges	-	-		-	N/A
Sealcoating		 -		-	N/A
Total Expenses	(123,465)	-		123,465	0%
Other Financing	(963,382)	(963,382)		-	100%
Change in Fund Balance	\$ 2,940,564	\$ 3,361,628	\$	421,064	114%



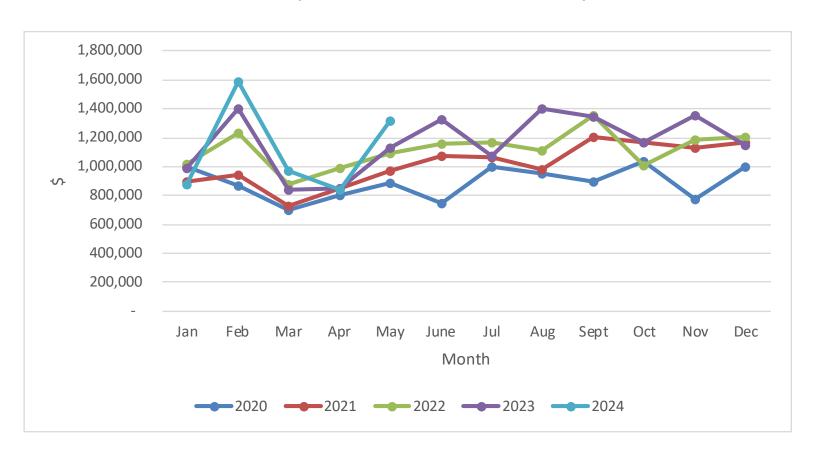
Transportation Fund (Variance Change)

	Variance					
	<u>Pri</u>	or Month	Cur	rent Month	<u>(</u>	<u>Change</u>
County Sales Tax	\$	(136,555)	\$	297,599	\$	434,154
Sales Tax Distribution			\$			
Total Revenues		(136,555)		297,599		434,154
Reconstruction		2,000		115,000		113,000
Pulverize & Repave		256		7,320		7,064
Overlay		-		1,145		1,145
Bridges		-		-		-
Sealcoating		-		_		-
Total Expenses		2,256		123,465		121,209
Other Financing						
Change in Fund Balance	\$	(134,299)	\$	421,064	\$	555,363

- Sales tax revenue overall is more than budgeted
- Expenses are less than budgeted

Transportation Fund

(Actual County Sales Tax Received by Month)



Questions...

Holdings Purchase Date	Purchase Cost Issuer	CUSIP	Ratings	Current Rate	ΥΤС	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	937,150	934,820	2,330	May 10, 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	720,023	716,888	3,135	June 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	672,690	686,115	-13,425	May 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	704,655	703,335	1,320	June 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	698,040	701,790	-3,750	June 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	449,190	457,575	-8,385	June 30, 2024	Quarterly
February 18, 2021	748,695 Federal Home Loan Bank	3130AL3S1	AA+/AAA	0.63%	0.66%	0.66%	0.66%	February 17, 2026	691,073	693,525	-2,453	May 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	705,120	706,388	-1,268	May 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	590,620	594,613	-3,993	May 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	741,270	730,455	10,815	July 29, 2024	Quarterly
July 28, 2021	750,000 Federal Home Loan Bank	3130ANCS7	AA+/AAA	0.50%	0.50%	1.58%	0.50%	July 28, 2028	669,638	686,078	-16,440	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	443,500	454,180	-10,680	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	454,510	459,135	-4,625	July 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	453,925	458,670	-4,745	May 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	459,495	463,425	-3,930	June 30, 2024	Quarterly
February 16, 2022	500,000 Federal Home Loan Bank	3130AQT60	AA+/AAA	0.75%	0.75%	1.55%	0.75%	August 16, 2024	494,615	489,775	4,840	May 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	496,190	494,100	2,090	April 28, 2025	Annually
April 29, 2022	750,000 Federal Home Loan Bank	3130ARR52	AA+/AAA	3.00%	3.00%	4.22%	3.00%	April 29, 2027	732,555	744,563	-12,008	July 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	495,010	492,905	2,105	July 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	481,290	486,880	-5,590	June 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	489,120	495,905	-6,785	June 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	496,620	498,465	-1,845	July 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	729,060	740,678	-11,618	June 15, 2024	Quarterly
March 19, 2024	1,000,000 Federal Farm Credit Bank	3130B0JA8	AA+/AAA	5.00%	5.00%	5.00%	5.00%	March 13, 2029	990,500	1,000,000	-9,500	March 13, 2026	Quarterly
August 20, 2020	750.000 Federal Farm Credit Bank	3133EL4J0	AA+/AAA	0.47%	0.47%	0.47%	0.47%	August 19, 2024	738,848	728,490	10,358	May 10, 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	702,098	700,860	1,238	May 10, 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	476,790	473,630	3,160	May 10, 2024	Quarterly
March 19, 2024	995,898 Federal Home Loan Mtg Co	3133EP5K7	AA+/AAA	4.52%	4.72%	4.72%	4.72%	March 13, 2026	988,840	995,898	-7,058	March 13, 2026	Non
March 19, 2024	1,140,967 Federal Home Loan Mtg Co	3134A4AA2	AA+/AAA	5.92%	4.39%	4.39%	4.39%	March 15, 2020	1.113.360	1,140,967	-27.607	March 15, 2020	Non
March 26, 2021	742,463 Federal Home Loan Mtg Co	3134GWXW1	AA+/AAA	0.55%	2.39%	0.78%	0.78%	October 15, 2025	701,948	699,150	2,798	July 15, 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	744,975	746,265	-1,290	July 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	493,165	496,585	-3,420	May 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	493,575	496,770	-3,195	October 26, 2024	Quarterly
October 29, 2020	500,000 Federal Ag Mtg Corp	31422BY38	AA/A1	0.43%	0.43%	0.43%	0.43%	October 29, 2025	466,465	465,165	1.300	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	660,856	672,837	-11,981	August 20, 2043	Monthly
March 13, 2013	55.432 Auburndale SD. WI	05068PCN0	AA-/AA-	3.10%	3.10%	3.10%	3.10%	March 1, 2026	53.810	54.321	-510	June 4, 2024	Daily
March 23, 2021	700,000 Rock County, WI	772028RM0	-/Aa1	0.40%	0.40%	0.40%	0.40%	September 1, 2024	688.653	679.441	9.212	September 1, 2024	Non
June 10, 2013	185,000 Shorewood Hills, WI	825224EL8	AAA/AAA	2.75%	2.75%	2.75%	2.75%	May 1, 2024	185,000	183,587	1,413	May 1, 2024	Daily
January 29, 2024	249,000 American NB	02772JER7	FDIC/FDIC	4.60%	4.60%	4.60%	4.60%	August 8, 2025	247,489	249,000	-1,511	August 1, 2025	Non
October 31, 2023	240,000 BMO Bank Nat'l Assoc	05610LCP7	FDIC/FDIC	5.45%	5.45%	5.45%	5.45%	July 31, 2024	239,959	249,000	-1,511	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	226,112	226,087	-506	October 23, 2026	Non
	186,465 Citizens ST B	176688CT4	FDIC/FDIC	0.90%	4.30%	4.30%	4.30%	December 31, 2025	185.872	186.465	-593	December 31, 2025	Non
January 23, 2024				5.10%	5.10%	4.30% 5.10%				,			
September 29, 2023	249,000 Empower CU CD	291916ABO 307811JJ9	NCUA/NCUA FDIC/FDIC	5.10% 4.45%	5.10% 4.45%	5.10% 4.45%	5.10% 4.45%	September 29, 2028	253,826 247.020	249,000 249.000		September 29, 2028	Non
January 23, 2024	249,000 F&M Bank							August 1, 2025		-,	-1,980	August 1, 2025	Non
January 29, 2024	250,000 Flagstar Bank	33847GDA7	FDIC/FDIC	4.75%	5.03%	6.00%	5.03%	February 14, 2029	250,048	246,990	3,058	May 14, 2024	Monthly
August 4, 2021	246,518 Jpmorgan Chase CD	48128UZB8	FDIC/FDIC	0.65%	0.85%	0.85%	0.85%	August 17, 2026	226,122	223,351	2,771	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	227,658	224,849	2,809	May 25, 2024	Monthly
March 20, 2024	249,000 Nicolet Natl Bank CD	654062LR7	FDIC/FDIC	4.25%	4.25%	4.25%	4.25%	September 8, 2028	245,370	249,000	-3,630	September 8, 2028	Non
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	246,682	247,426	-745	May 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	245,021	248,716	-3,695	January 29, 2027	Non
Various	405,028 LGIP - General	LGIPGEN	State	5.38%	5.38%	5.38%	5.38%	N/A	405,028	405,028	0	n/a	Liquid
Various	12,881,090 LGIP - County Sales Tax	LGIPST	State	5.38%	5.38%	5.38%	5.38%	N/A	12,881,090	12,881,090	0	n/a	Liquid
Various	980,978 LGIP - Conservation	LGIPCONS	State	5.38%	5.38%	5.38%	5.38%	N/A	980,978	980,978	0	n/a	Liquid
Various	8,956,326 LGIP - Building	LGIPBLDG	State	5.38%	5.38%	5.38%	5.38%	N/A	8,956,326	8,956,326	0	n/a	Liquid
Various	57,868,171 Associated Bank - MM	ASBKREPO2	Local	5.51%	5.51%	5.51%	5.51%	N/A	57,868,171	57,868,171	0	n/a	Liquid
Various	10,835 Wisconsin Bank & Trust - MM	CBTMM1	Local	0.01%	0.01%	0.01%	0.01%	N/A	10,835	10,835	0	n/a	Liquid
Various	10,035 Cleveland State Bank	CLESTBK	Local	0.40%	0.40%	0.40%	0.40%	N/A	10,035	10,035	0	n/a	Liquid
Various	4,096,985 Associated Bank - Checking	ASBKCHK1	Local	5.34%	5.34%	5.34%	5.34%	N/A	4.096.985	4.096.985	0	n/a	Liquid

TOTALS 112,505,055 111,354,866 111,474,023 (119,158)

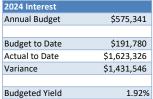
Calls, Pay Downs, and Maturities

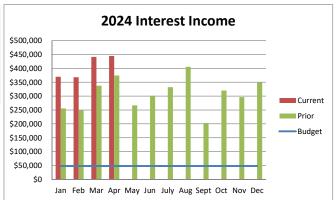
Maturity Date	Book MV	Issuer	Broker	Rating	Current Rate	Gain/Loss Sale	Sale Price	Type
April 23, 2024	1 787.54	4 Federal Home Loan Mtg Co	MBS	AA+	0.320%	\$12,456	800.00	0 Matured

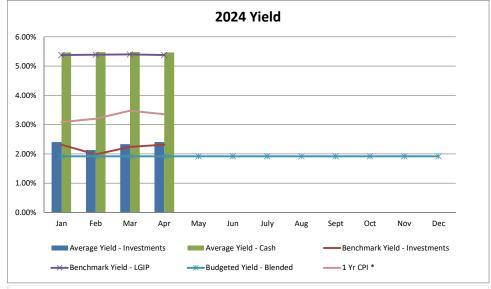
	Market Value	Wtd Ave Tenor at Purch (Yrs)	Wtd Ave Seasoning (Yrs)	Current Month Annualized Yield	Benchmark Yield
Cash Equivalents	85,209,445	n/a	n/a	5.47%	5.38%
Investments	26,145,417	5.28	2.40	2.40%	2.31%
Grand Total	111,354,862			4.75%	4.66%

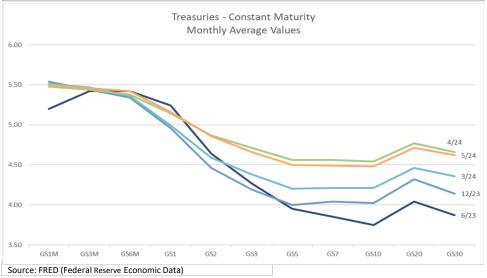
Cash Benchmark Yield is LGIP for most recent month

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



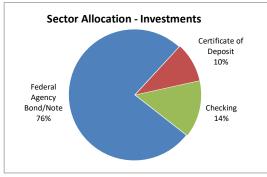


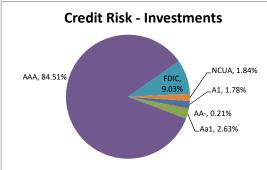




Cash and Cash Equivalents

Firm	Value	% of Cash
Associated Bank	61,965,156	72.7%
LGIP	23,223,422	27.3%
Wisconsin Bank & Trust - MM	10,835	0.0%
Cleveland State Bank	10,035	0.0%
	85,209,448	100.0%





Investment Holdings

Issuer	Market Value	% of Portfolio
American NB	247,489	0.95%
Auburndale SD, WI	53,810	0.21%
BMO Bank Nat'l Assoc	239,959	0.92%
Citidel FCU	226,112	0.86%
Citizens ST B	185,872	0.71%
Empower CU CD	253,826	0.97%
F&M Bank	247,020	0.94%
Federal Ag Mtg Corp	466,465	1.78%
Federal Farm Credit Bank	2,908,235	11.12%
Federal Home Loan Bank	13,805,358	52.80%
Federal Home Loan Mtg Co	4,535,863	17.35%
Flagstar Bank	250,048	0.96%
Government National Mtg Assoc	660,856	2.53%
Jpmorgan Chase CD	226,122	0.86%
National Bk CD	227,658	0.87%
Nicolet Natl Bank CD	245,370	0.94%
Rock County, WI	688,653	2.63%
Shorewood Hills, WI	185,000	0.71%
State Bank of Chilton, Wi CD	246,682	0.94%
Wells Fargo Bank CD	245,021	0.94%
	26,145,417	100.00%

