

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=Mtuk7Is70YywunJvEI06c7PDIGii3Z.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

TO WHOM WAS REFERRED RESOLUTION NO: 01

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

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 18th DAY OF June 2024

FINANCE COMMITTEE

OPPOSED TO THE REPORT:

CONCURRING IN THE REPORT:

VERN KOCH

VERN KOCH

KATHLEEN DONOVAN

KATHLEEN DONOVAN

WILLIAM C. GOEHRING

WILLIAM C. GOEHRING

CURT BRAUER

CURT BRAUER

THOMAS WEGNER

THOMAS WEGNER

Description	2024	2025	2026	Total Cost
Human Resources Wage Study	\$ 251,050			\$ 251,050
Rocky Knoll Sanitary Pump Station Upgrades	\$ 313,590			\$ 313,590
Fire and EMS Study	\$ 49,600			\$ 49,600
Courthouse Tuckpointing	\$ 700,000			\$ 700,000
Human Resources LTE HR Generalist		\$ 96,265	\$ 99,634	\$ 195,899
Building Services - County Wide Door Access Control Replacement	\$ 90,000	\$ 400,000	\$ 410,000	\$ 900,000
Human Resources Recruitment Marketing Campaign	\$ 35,000			\$ 35,000

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

 _____ Keith Apter, Chairperson	 _____ Curt Brauer, Vice-Chairperson
 _____ William Goehring, Secretary	 _____ Kathleen Donovan
	 _____ Edward Procek

Opposed to Introduction:

FISCAL NOTE

May 2024

Resolution No. 01 (2024/25) RE: Approving 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, THE FINANCE COMMITTEE

TO WHOM WAS REFERRED RESOLUTION NO: 02

RE: **Requesting State Stewardship Local Assistance Grant for Mountain Biking/Hiking Trail System at Rocky Knoll**

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 18th DAY OF June 2024

FINANCE COMMITTEE

OPPOSED TO THE REPORT:

CONCURRING IN THE REPORT:

VERN KOCH

VERN KOCH

KATHLEEN DONOVAN

KATHLEEN DONOVAN

WILLIAM C. GOEHRING

WILLIAM C. GOEHRING

CURT BRAUER

CURT BRAUER

THOMAS WEGNER

THOMAS WEGNER

1 SHEBOYGAN COUNTY RESOLUTION NO. 02 (2024/25)

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3 Re: **Requesting State Stewardship Local Assistance Grant for Mountain**
4 **Biking/Hiking Trail System at Rocky Knoll**
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7 **WHEREAS**, Sheboygan County is interested in the continued development of lands for
8 public outdoor recreation purposes in the form of a mountain bike/hiking trail system on the
9 grounds of the Rocky Knoll Health Care Center, and
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11 **WHEREAS**, the Health Care Center Committee of the Sheboygan County Board as well
12 as the Rocky Knoll Foundation have previously gone on record in support of the trail system,
13 and
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15 **WHEREAS**, a number of organizations, including Road America and Elkhart Lake
16 Tourism, have provided letters of support for the continued development of the trail system, and
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18 **WHEREAS**, continued development of the trail system conforms to the 2021 Sheboygan
19 County Park & Open Space Plan and is explicitly mentioned as a project in said plan, and
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21 **WHEREAS**, financial aid would be required to carry out the new trail sections, and
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23 **WHEREAS**, between the in-kind labor of the Planning and Conservation Department
24 and local mountain bike clubs as well as cash donations and additional grants, Sheboygan
25 County would be required to match to funding that may be available through the Wisconsin
26 Department of Natural Resources (DNR);
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28 **NOW, THEREFORE, BE IT RESOLVED**, that the Sheboygan County Board authorizes
29 Aaron Brault, Planning & Conservation Director, to act on behalf of Sheboygan County to:
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- 31 • Submit an application to the DNR for any financial aid that may be available;
- 32 • Submit reimbursement claims along with necessary supporting documentation
33 within six (6) months of a proposed completion date; and
- 34 • Sign any documents that may be required herein and take necessary action to
35 undertake, direct, and complete the approved proposed trail.
36
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38 **BE IT FURTHER RESOLVED** that Sheboygan County will comply with state or federal
39 rules for the programs; may perform force account work; will maintain the completed project in
40 an attractive, inviting, and safe manner; will keep the facilities open to the general public during

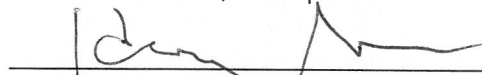
41 reasonable hours consistent with the type of facility; and will obtain from the DNR or the
42 National Park Service, as applicable, approval in writing before any change is made in the use
43 of the project site.
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46 Respectfully submitted this 21st day of May, 2024.
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49 **PLANNING, RESOURCES, AGRICULTURE,**
50 **AND EXTENSION COMMITTEE***

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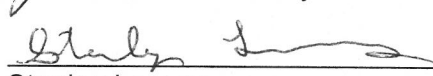
52 _____
53 Rebecca Clarke, Chairperson

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56 Henry Nelson, Vice-Chairperson

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58 _____
59 John Nelson, Secretary

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61 _____
62 Stanley Lammers

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65 Joe Liebau
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68 Opposed to Introduction:
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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

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8447\217999\2024-06-05

June 7, 2024, draft

ELECTION VOTING EQUIPMENT AGREEMENT
(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

1. 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

Authorized Signature

Printed Name

Title

Date

SHEBOYGAN COUNTY

Keith Abler, Chairperson

Date

Jon Dolson, County Clerk

Date



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.

DRAFT

Active Vehicles

Asset Number	Unit Number
1017763	420

Description
2018 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
1	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 Initv - 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	
	2049.423525.901		Community Options		\$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
	2211.423525.447		Nutrition Svs Inct Prg NSIP		\$1,312.00
	2211.423525.947		Title III C-1 Congregate Nutr	\$8,473.00	
	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	
	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		\$10,602.00
	2252.511105		Regular Wages	\$9,160.00	
	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
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
2260.423525.445		MIPPA MC Imprvmt Patients/Pro		\$2,468.00
2260.423525.446		SHIPS State Hlth 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		\$83,500.00
2306.531255		Interpretation Services	\$1,000.00	
2306.533245		Seminars & Trainings	\$3,000.00	
2306.533505		General Supplies	\$25,000.00	
2306.533928		Computer Sys \$500-\$4999	\$3,500.00	
2308.423525.964		PH Consolidated Contract		\$3,387.00
2308.423525.005		Comm Health Worker		\$35,427.00
2308.511105		Regular Wages	\$22,587.00	
2308.512105		Social Security	\$1,672.00	
2308.512110		Retirement (Employer)	\$1,559.00	
2308.533220		Lodging - Employee	\$382.00	
2308.533245		Seminars and Training	\$1,527.00	
2308.533825		Fuel - Gasoline	\$29.00	
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	
2541.423525.476		Kinship Base Benefits - 377		\$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		\$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	
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
2629.423525		State Health & Human Services	\$400.00	
2629.531505		Client Services		\$400.00
2632.423525		State Health & Human Services		\$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

2

2050.423525.485		State County Match	\$23,763.00	
2021.423525.485		State County Match		\$23,763.00
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	
2021.455116		WI Medicaid Cost Reimbursement		\$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		Regular Wages	\$56,681.00	
2050.511110		Overtime		\$100.00
2027.511110		Overtime	\$100.00	
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	
2050.531675.004		DHFS Institutions		\$250,000.00
2021.531675.004		DHFS Institutions	\$250,000.00	
2050.531840		Telephone - Cellular		\$510.00
2027.531840		Telephone - Cellular	\$510.00	
2050.551105		Health Insurance		\$9,616.00
2027.551105		Health Insurance	\$9,616.00	
2050.551110		Dental Insuranc		\$272.00
2027.551110		Dental Insuranc	\$272.00	
2050.551115		Group Life Insurance		\$34.00
2027.551115		Group Life Insurance	\$34.00	
2050.551125		Workers Compensation Insurance		\$748.00
2027.551125		Workers Compensation Insurance	\$748.00	
2050.551905		General Liability		\$276.00
2027.551905		General Liability	\$276.00	
2050.551920		Property Insurance		\$41.00
2027.551920		Property Insurance	\$41.00	
2050.551930		Deductible Escrow		\$50.00
2027.551930		Deductible Escrow	\$50.00	
2050.552110		Building Main & Housekeeping		\$3,087.00
2027.552110		Building Main & Housekeeping	\$3,087.00	
2050.553105		Telephone		\$147.00
2027.553105		Telephone	\$147.00	
2050.553115		Telephone - Long Distance		\$1.00
2027.553115		Telephone - Long Distance	\$1.00	

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

3	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

NO	PARCEL	NAME	SITUS ADDRESS	SITUS SAME AS MAILING	RECOMMENDATION	AMOUNTS FOR ALL DELINQUENTS AS OF 06/3/24					2023 EST. FMV
						PRINCIPAL TAX	PRINCIPAL SPECIALS	1% INTEREST	0.5% PENALTY	TOTAL BALANCE	
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	Y	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 LISTING FOR TAX FORECLOSURE APPROVAL						
Fehr Graham Environmental Review Results						
In Rem No. 50 - 2020 Delinquents and Older						
June 3, 2024						
A	B	C	D	E	F	G
No.	Parcel Number 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).	It is recommended that the visual inspection for UST/AST 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	This parcel contains a building that, due to its age, may have been constructed with ACMs and/or LBP. Observed exterior evidence of a coal chute and a heating oil tank.	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.

A	B	C	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	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. 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	This parcel contains a building that, due to its age, may have been constructed with ACMs and/or lead-based paint. The presence of nearby contamination in soil and groundwater.	Depending on future proposed property use, an inspection may be required for this property. It is recommended that a Phase I ESA be conducted prior to any actions taken on 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	Wetlands are mapped on this parcel.	Depending on future proposed property use, an updated wetland delineation, wetland disturbance permitting, and wetland mitigation planning and authorization may be necessary.	\$7,500 for wetland delineation completed by Fehr Graham. Approx. \$19,000 for wetland permitting and mitigation planning and authorization completed by Fehr Graham.



WISCONSIN

Financial Overview

April 2024

Finance Committee & County Administrator Report

Budget Variance Summary

Year to Date April 30, 2024

	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			-	-	\$ -	
Adjusted Change in Fund Balance	<u>\$ (5,836,432)</u>	<u>\$ 129,856</u>	<u>\$ 876,015</u>	<u>\$ (2,383,205)</u>	<u>\$ (7,213,765)</u>	<u>\$ 3,361,628</u>
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

Year to Date April 30, 2024

Department	Total 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

Department	Total 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

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

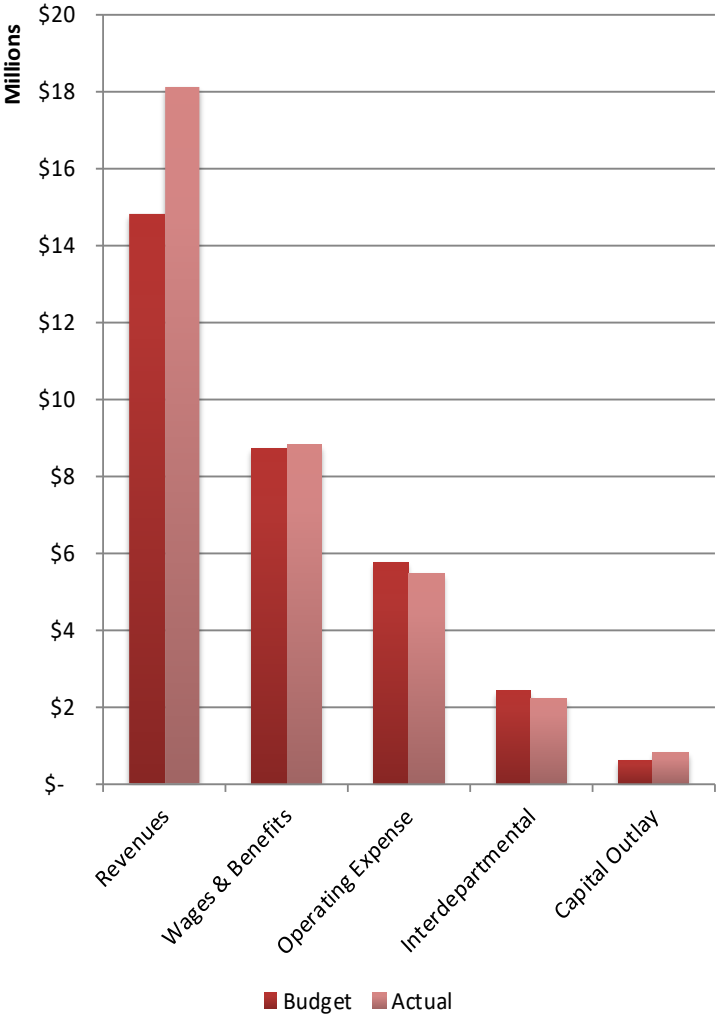
Department	Total Variance
Internal Services	
Employee Benefits	\$ (69,333)
Highway	\$ (2,241,520)
Info Technology	\$ 43,720
Prop Ins	\$ -
Total - Internal Servs	(2,267,133)

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

General Fund (Budget to Actual)

Year to Date April 30, 2024

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 14,815,227	\$18,129,955	\$ 3,314,728	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	<u>(626,531)</u>	<u>(788,639)</u>	<u>(162,108)</u>	<u>126%</u>
Total Expenses	(17,501,020)	(17,278,573)	222,447	99%
Other Financing	<u>(6,890,747)</u>	<u>(6,687,814)</u>	202,933	97%
Change in Fund Balance	<u>\$ (9,576,540)</u>	<u>\$ (5,836,432)</u>	<u>\$ 3,740,108</u>	<u>61%</u>



General Fund (Variance Change)

Year to Date April 30, 2024

	<u>Prior Month</u>	<u>Variance Current Month</u>	<u>Change</u>
Revenues	\$ 2,295,744	\$ 3,314,728	\$ 1,018,984
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	<u>(7,108)</u>	<u>(162,108)</u>	<u>(155,000)</u>
Total Expenses	2,029,562	222,447	(1,807,115)
Other Financing	<u>50,937</u>	<u>202,933</u>	<u>151,996</u>
Change in Fund Balance	<u>\$ 4,376,243</u>	<u>\$ 3,740,108</u>	<u>\$ (636,135)</u>

- 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

Year to Date April 30, 2024

Overall Budget

Department	Variances				Total	% of Outflow
	Revenues	Expenditures	Other Financing			
Airport	\$ 49,570	\$ 29,705	\$ (15,000)	\$ 64,275	↑ 21.91%	
Building Services	27,949	443,204	-	471,153	↑ 28.08%	
Clerk of Courts	90,277	(97,156)	-	(6,879)	↓ -0.70%	
Corporation Counsel	471	119	-	590	→ 0.28%	
County Administrator	-	69,867	(34,976)	34,891	↑ 20.91%	
County Board	-	7,648	-	7,648	↑ 8.27%	
County Clerk	17,954	(9,358)	-	8,596	↑ 7.77%	
Court Commissioner	(478)	1,230	-	752	→ 0.61%	
District Attorney	624	9,395	-	10,019	↑ 2.87%	
Finance	(35,454)	183,151	(51,747)	95,950	↑ 12.47%	
Human Resources	190	59,132	(19,989)	39,333	↑ 13.79%	
Medical Examiner	(1,973)	7,689	-	5,716	↑ 5.25%	
Non-Departmental	3,036,375	(71,979)	316,278	3,280,674	↑ 153.31%	
Planning & Conservation	38,611	(66,981)	(5,772)	(34,142)	↓ -4.74%	
Register of Deeds	(26,410)	59,411	(24,600)	8,401	↑ 2.66%	
Sheriff	122,572	(396,106)	41,526	(232,008)	↓ -2.70%	
Tax Foreclosures	(500)	5,139	-	4,639	N/A	
Treasurer	(529)	10,464	(2,787)	7,148	↑ 2.79%	
UW GB - Sheboygan Campus	-	(35,629)	-	(35,629)	↓ -95.05%	
UW Extension	(6,441)	13,433	-	6,992	↑ 4.79%	
Veterans Commission	-	889	-	889	↑ 12.72%	
Veteran's Services	1,920	(820)	-	1,100	→ 0.92%	
Total General Fund	\$ 3,314,728	\$ 222,447	\$ 202,933	\$ 3,740,108	21.37%	

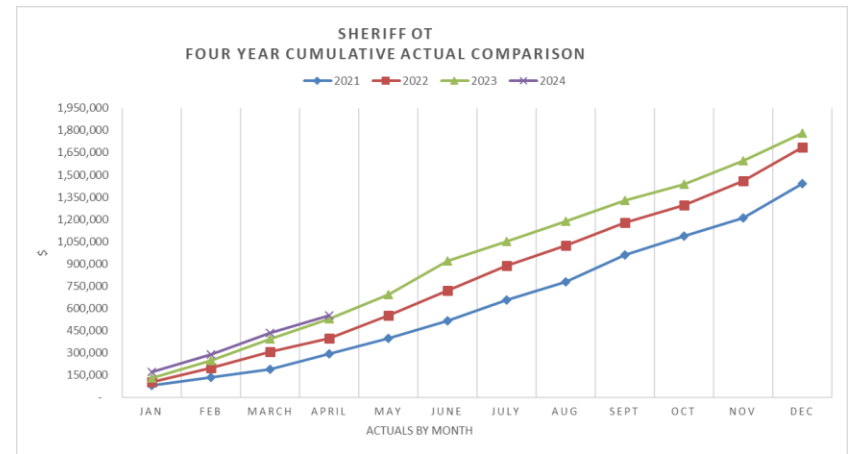
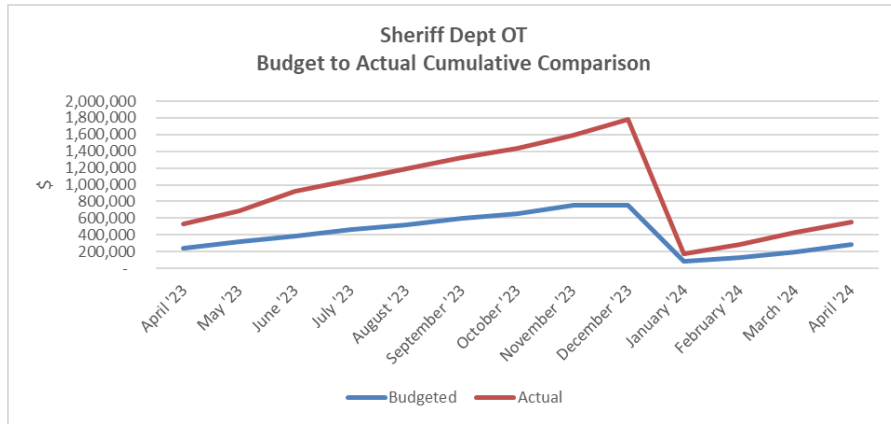
Overtime

Department	Overtime			
	Budget	Actual	\$ Variance	% of Variance
Airport	\$ 2,000	\$ 5,753	\$ (3,753)	↓ -187.65%
Building Services	5,701	8,032	(2,331)	↓ -40.89%
Clerk of Courts	996	521	475	↑ 47.69%
Corporation Counsel	-	-	-	→ 0.00%
County Administrator	-	-	-	→ 0.00%
County Board	-	-	-	→ 0.00%
County Clerk	200	155	45	↑ 22.50%
Court Commissioner	-	-	-	→ 0.00%
District Attorney	-	-	-	→ 0.00%
Finance	1,661	1,453	208	↑ 12.52%
Human Resources	-	-	-	→ 0.00%
Medical Examiner	-	-	-	→ 0.00%
Non-Departmental	-	-	-	→ 0.00%
Planning & Conservation	-	326	(326)	↓ -100.00%
Register of Deeds	-	-	-	→ 0.00%
Sheriff	284,392	550,441	(266,049)	↓ -93.55%
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	\$ 294,950	\$ 566,681	\$ (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

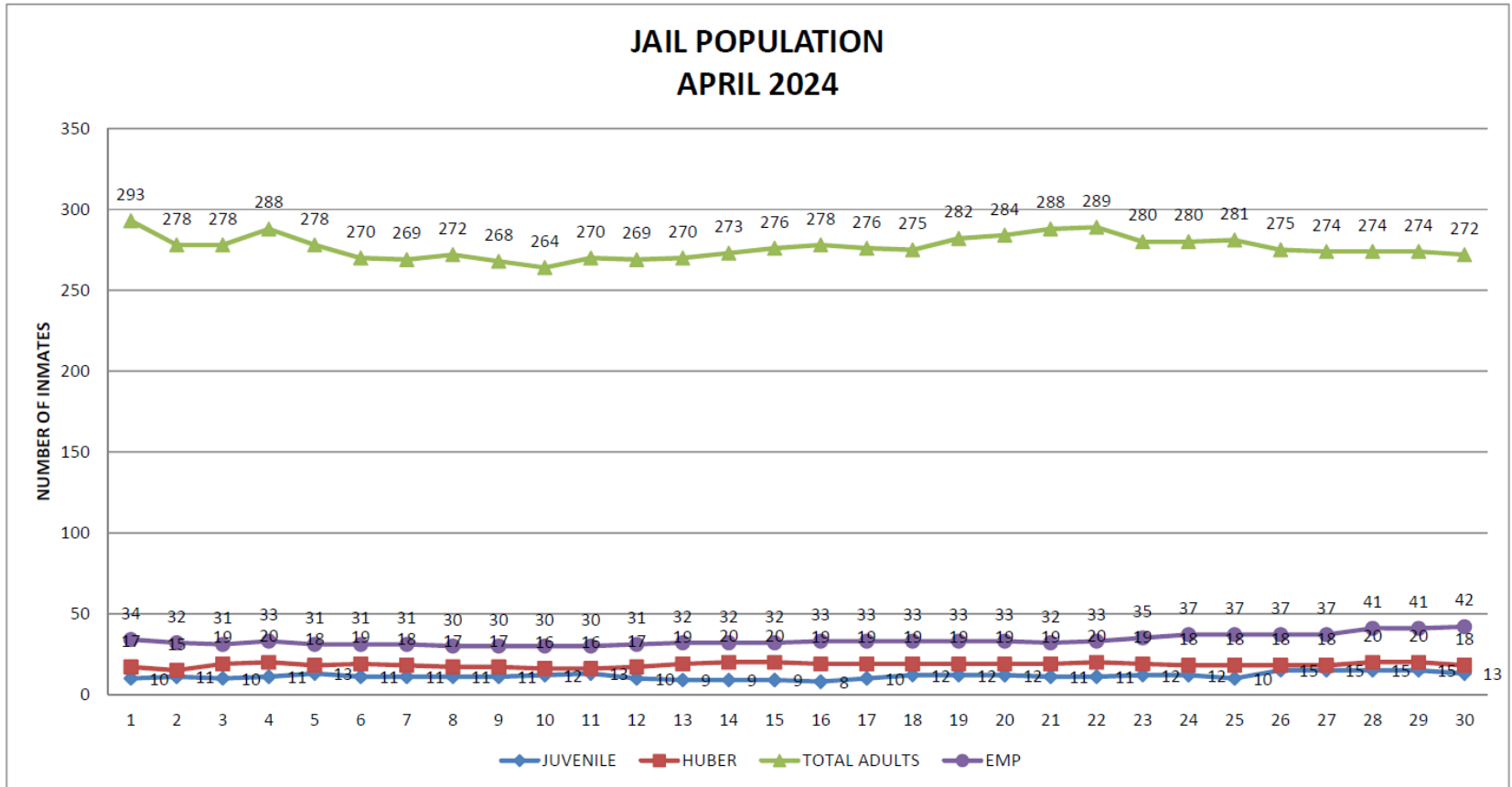
General Fund – Sheriff’s Department OT

As of April 30, 2024



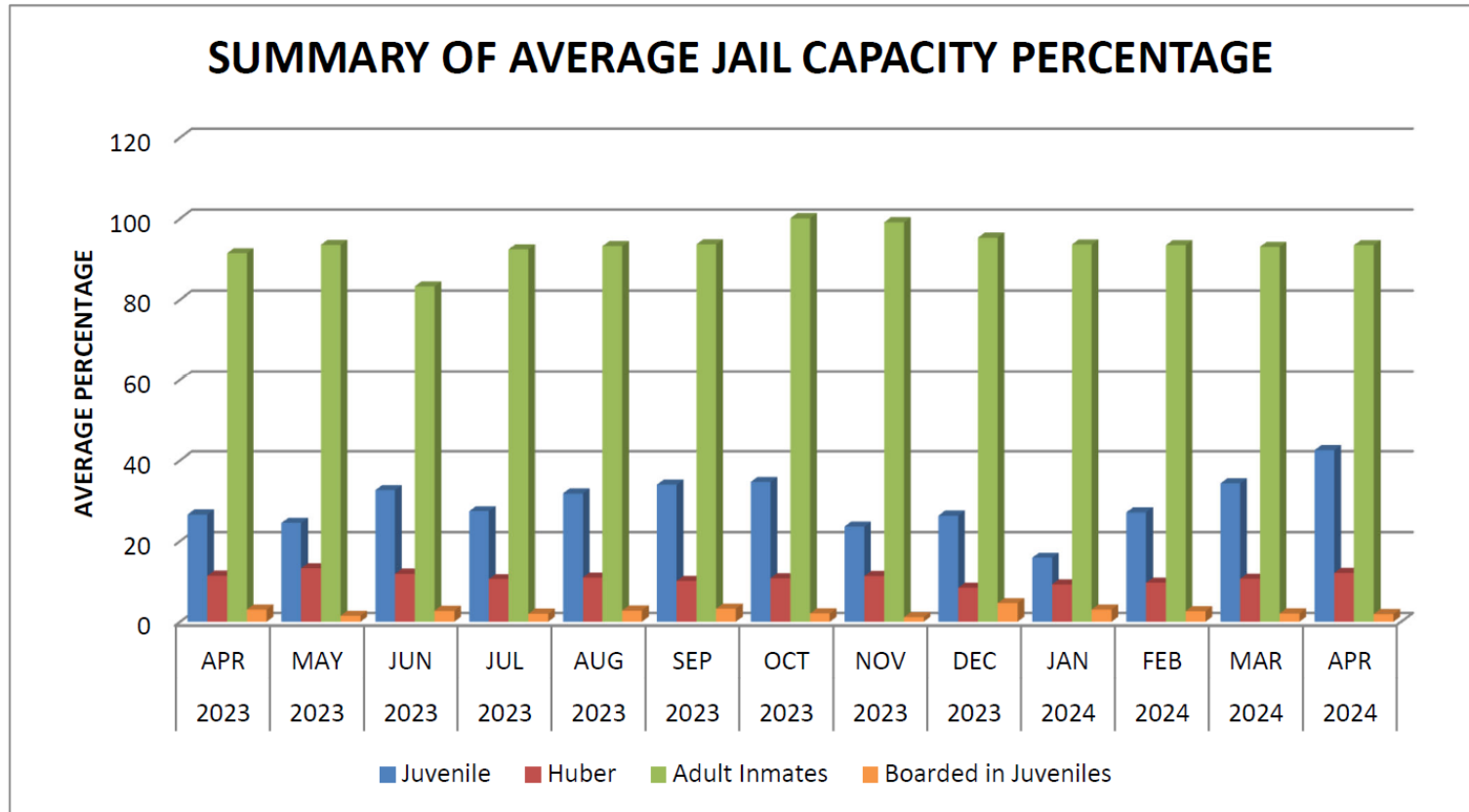
General Fund – Sheriff’s Department

As of April 30, 2024



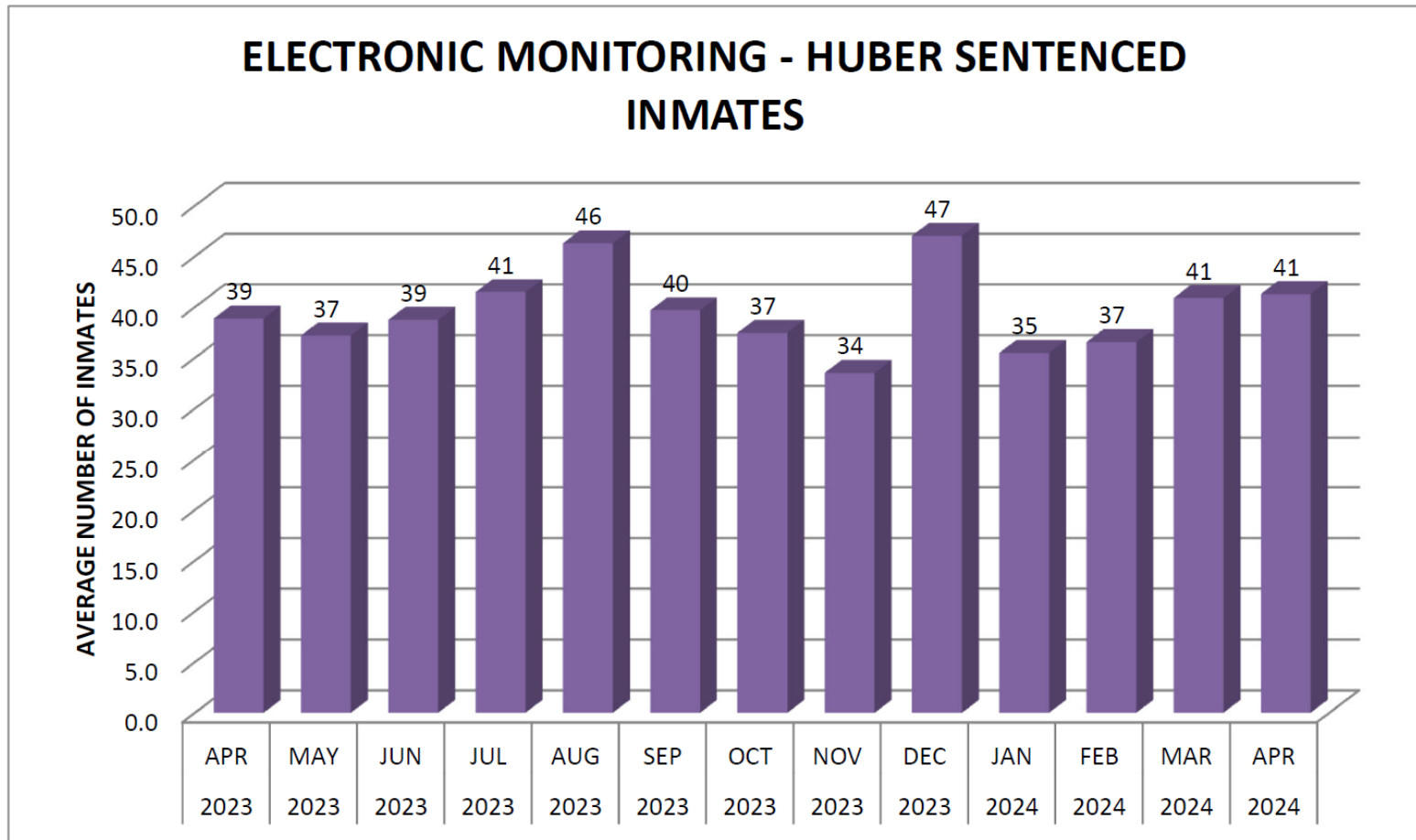
General Fund – Sheriff’s Department

As of April 30, 2024 (13 Month History)



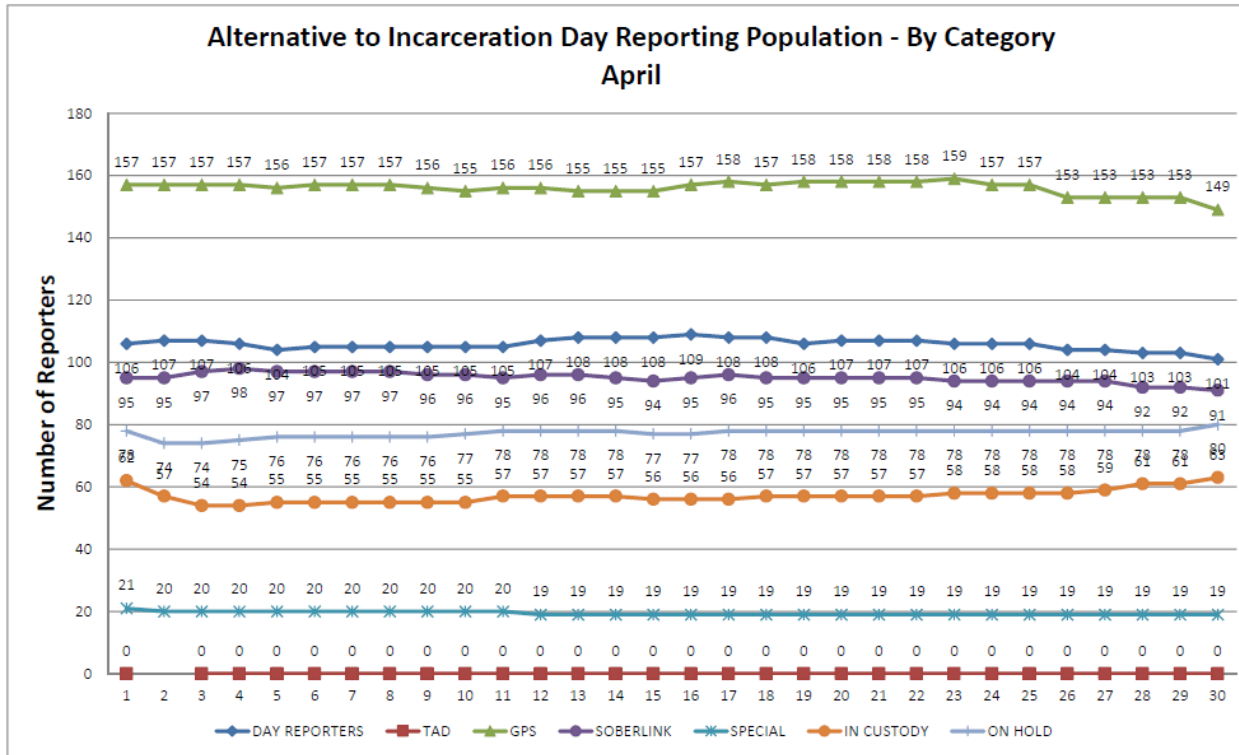
General Fund – Sheriff’s Department

As of April 30, 2024 (13 Month History)



General Fund – Sheriff’s Department

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, VETERAN COURT CLIENTS, OR SPECIAL MONITORING REQUESTED BY THE COUNTY

IN CUSTODY

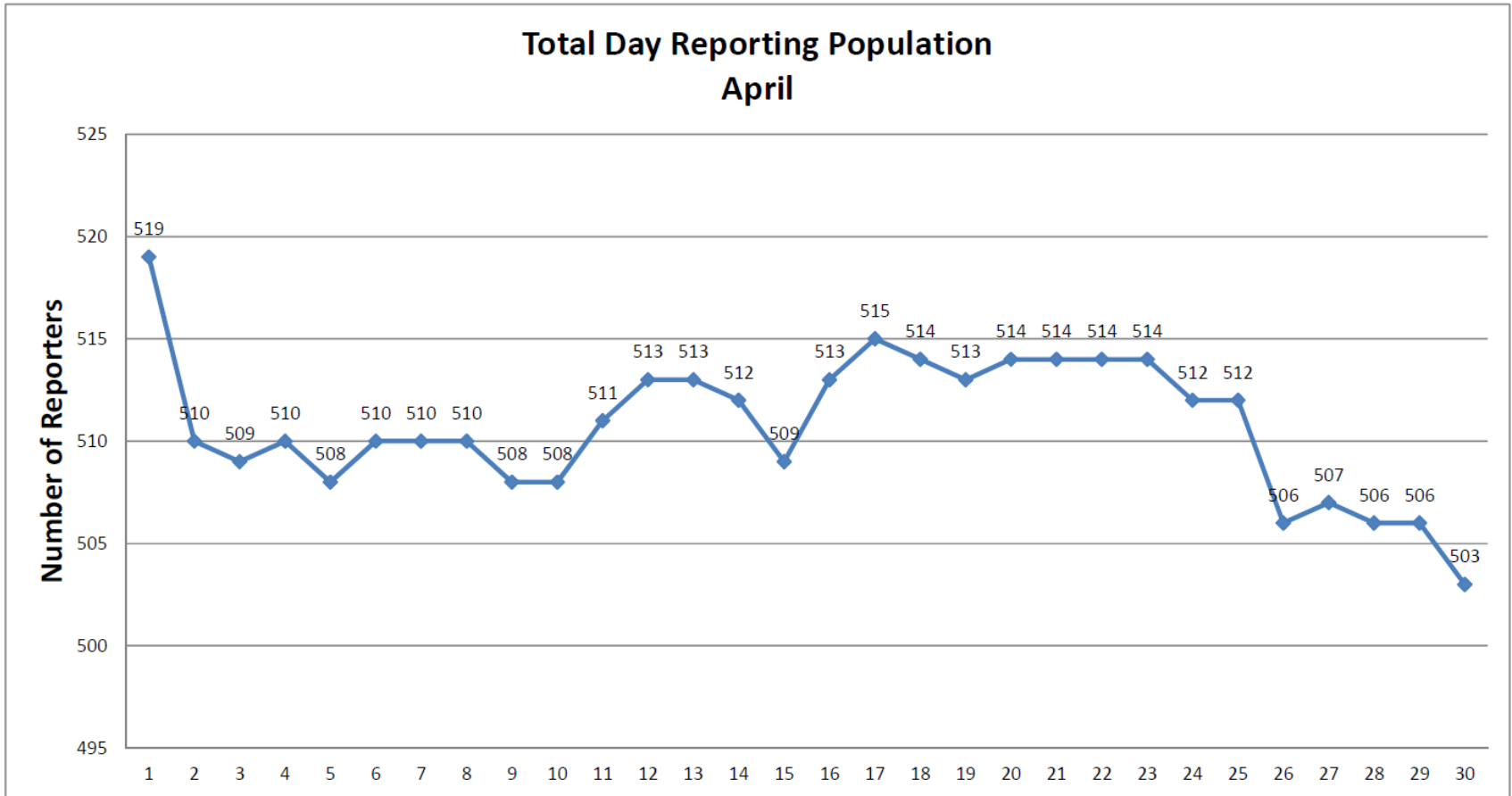
CLIENTS THAT WERE ON DAY REPORTING BUT ARE BACK IN OUR CUSTODY DUE TO VARIOUS REASONS. THEY ARE ALREADY ACCOUNTED FOR WITH OUR INMATES HOUSED POPULATION

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.

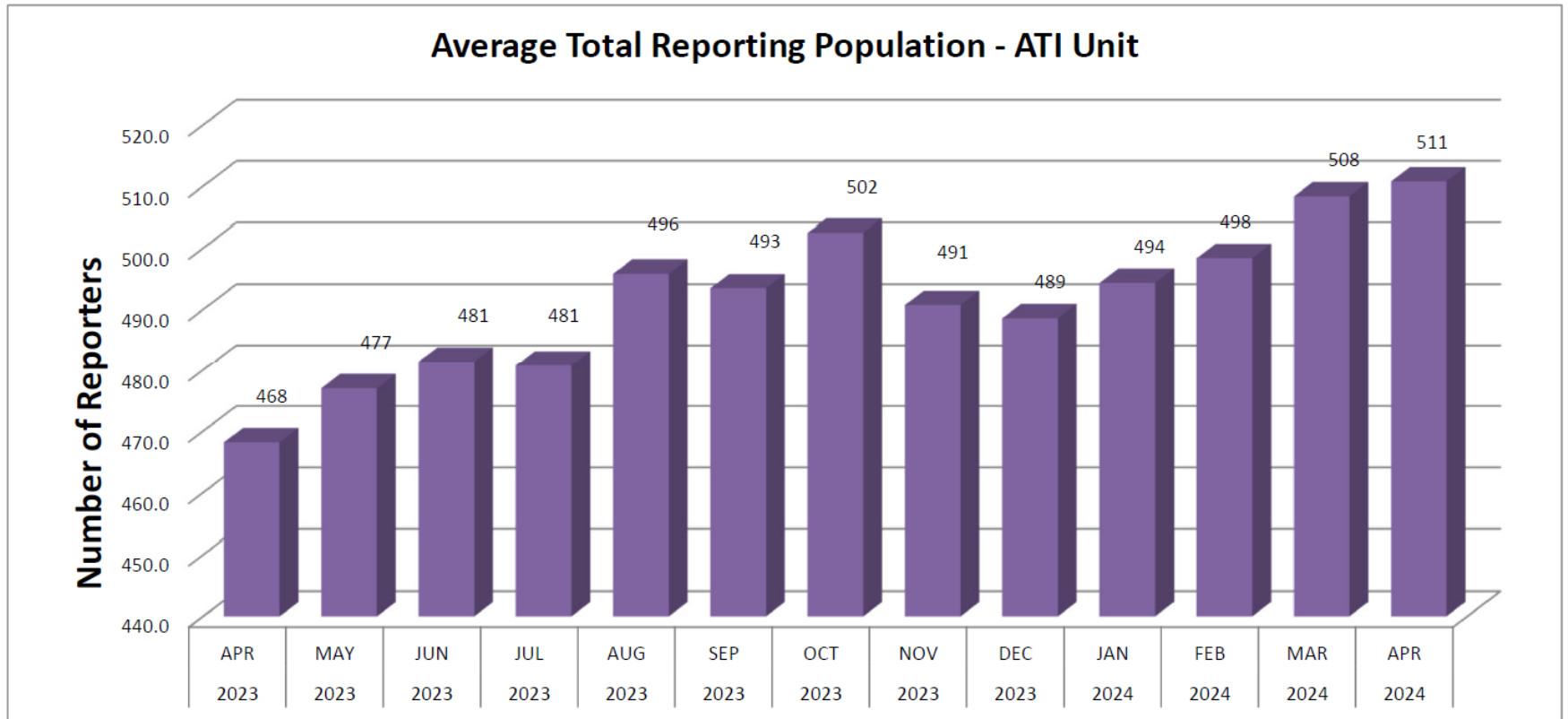
General Fund – Sheriff's Department

As of April 30, 2024



General Fund – Sheriff’s Department

As of April 30, 2024

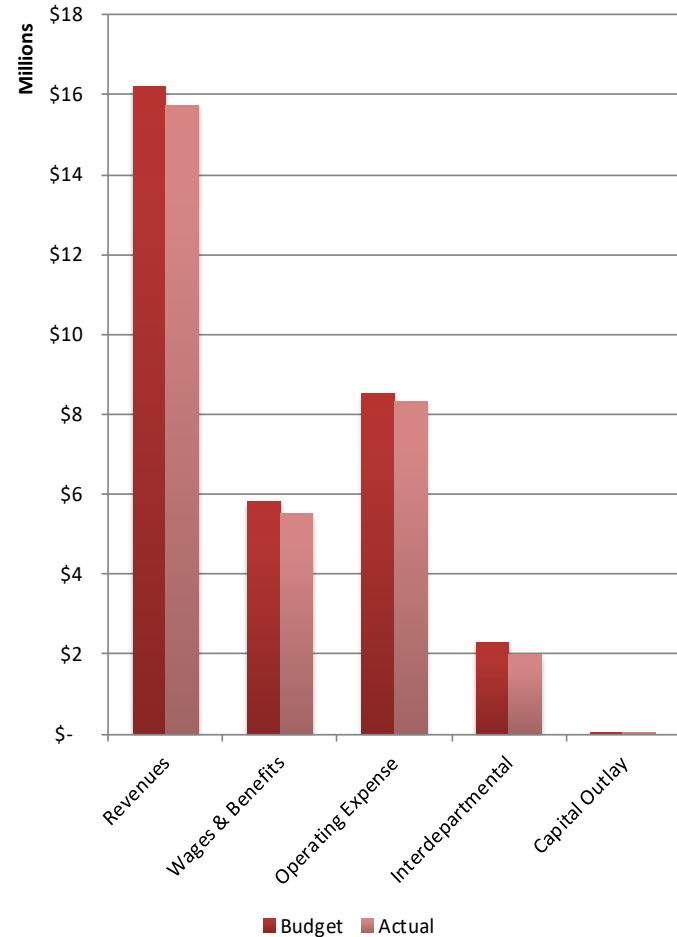


Special Revenue Fund

(Budget to Actual)

Year to Date April 30, 2024

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 16,216,591	\$ 15,726,691	\$ (489,900)	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

	<u>Prior Month</u>	<u>Variance</u> <u>Current Month</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	<u>664,094</u>	<u>812,122</u>	<u>148,028</u>
Other Financing	<u>(44,618)</u>	<u>(6,720)</u>	<u>37,898</u>
Change in Fund Balance	<u>\$ 238,028</u>	<u>\$ 315,502</u>	<u>\$ 77,474</u>

- 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

Overall Budget

Department	Revenue	Variances		Total	% of Outflow
		Expenditures	Other Financing		
Community Programs	\$ (1,138,291)	\$ 159,118	\$ (938)	\$ (980,111)	↓ -11.88%
Economic Support	164,502	121,320	-	285,822	↑ 21.15%
Elder Services	86,012	3,269	-	89,281	↑ 7.18%
HHS Administration	349	140,295	-	140,644	↑ 98.63%
Public Health Service	18,709	317,438	(5,781)	330,366	↑ 21.21%
Social Services	373,398	89,788	-	463,186	↑ 11.23%
Total HHS	\$ (495,321)	\$ 831,228	\$ (6,719)	\$ 329,188	→ 1.97%
Public Safety Sp Rev	5,421	(19,105)	-	(13,684)	→ 0.00%

Overtime

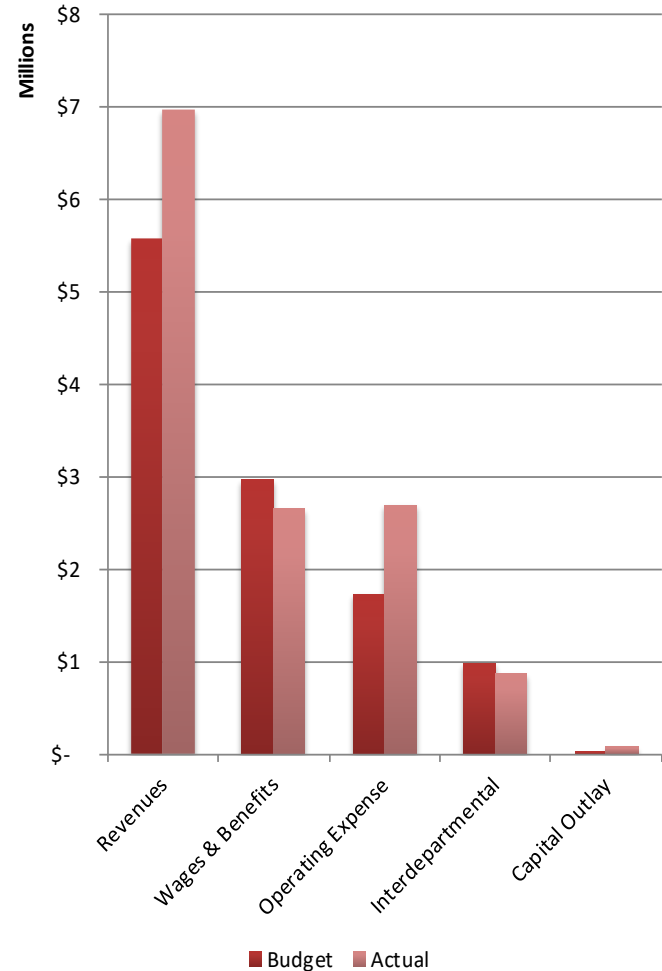
Department	Budget	Overtime		% Variance
		Actual	\$ Variance	
Community Programs	\$ 8,000	\$ 18,959	\$ (10,959)	↓ -136.99%
Economic Support	7,332	18,079	(10,747)	↓ -146.58%
Elder Services	5,668	2,791	2,877	↑ 50.76%
HHS Administration	660	1,484	(824)	↓ -124.85%
Public Health Service	-	2,054	(2,054)	↓ -100.00%
Social Services	9,672	14,402	(4,730)	↓ -48.90%
Total	\$ 31,332	\$ 57,769	\$ (26,437)	↓ -84.38%
Public Safety Sp Rev	-	-	-	→ 0.00%

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

Enterprise Fund – Rocky Knoll (Budget to Actual)

Year to Date April 30, 2024

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 5,580,693	\$ 6,982,480	\$ 1,401,787	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 includes Rocky Knoll

Enterprise Fund – Rocky Knoll (Variance Change)

Year to Date April 30, 2024

	<u>Prior Month</u>	<u>Variance Current Month</u>	<u>Change</u>
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	<u>(44,376)</u>	<u>(46,851)</u>	<u>(2,475)</u>
Total Expenses	(365,007)	(561,155)	(196,148)
Other Financing	<u>153,852</u>	<u>86,854</u>	<u>(66,998)</u>
Change in Fund Balance	<u>\$ 754,851</u>	<u>\$ 927,486</u>	<u>\$ 172,635</u>

- 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 includes Rocky Knoll

Enterprise Fund – Department Analysis

Year to Date April 30, 2024

Overall Budget

Variations

Department	Revenue	Expenditures	Other Financing	Total	% of Outflow
Rocky Knoll	\$ 1,401,787	\$ (561,155)	\$ 86,854	\$ 927,486	↑ 16.23%
Total	\$ 1,401,787	\$ (561,155)	\$ 86,854	\$ 927,486	

Overtime

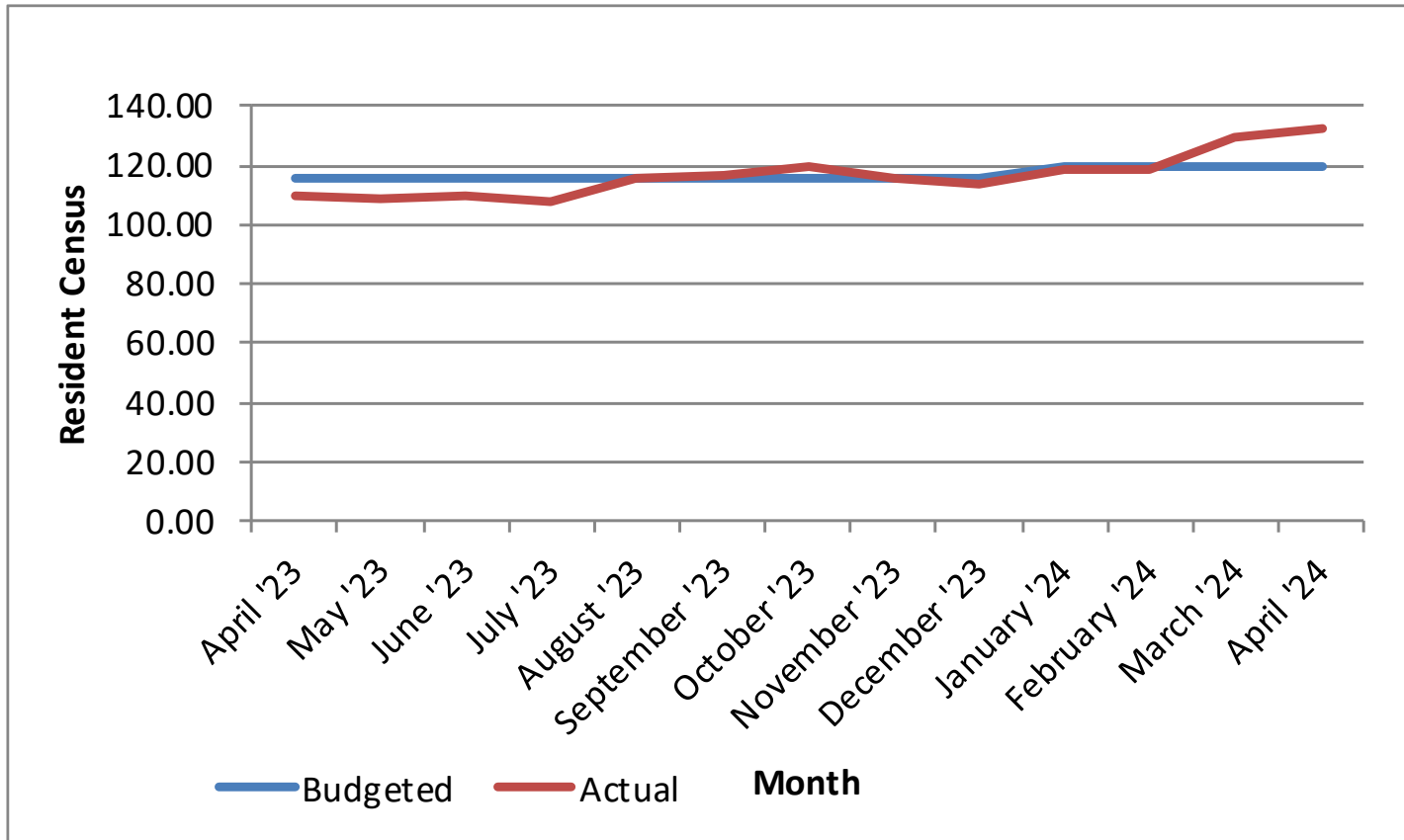
Overtime

Department	Budget	Actual	\$ Variance	% Variance
Rocky Knoll	\$140,805	\$112,838	\$ 27,967	↑ 19.86%
Total	\$140,805	\$112,838	\$ 27,967	

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

Rocky Knoll (Budget to Actual Census)

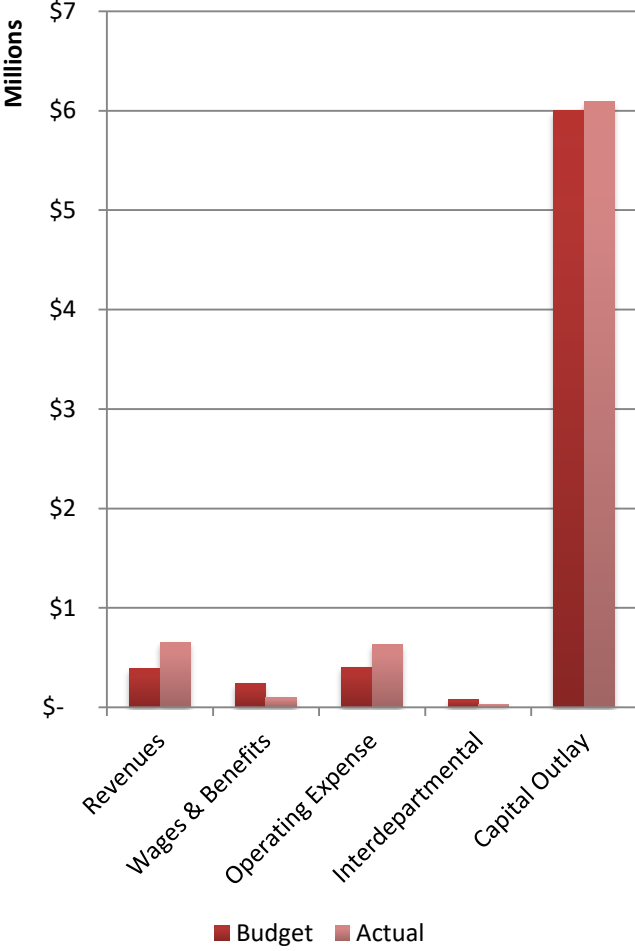
April 30, 2024 (13 Month History)



Enterprise Fund – Lake Breeze Aviation (Budget to Actual)

Year to Date April 30, 2024

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 391,096	\$ 657,251	\$ 266,155	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	<u>(6,000,000)</u>	<u>(6,094,865)</u>	<u>(94,865)</u>	<u>102%</u>
Total Expenses	(6,714,061)	(6,865,790)	(151,729)	102%
Other Financing	<u>6,136,699</u>	<u>6,136,699</u>	<u>-</u>	<u>100%</u>
Change in Fund Balance	<u>\$ (186,266)</u>	<u>\$ (71,840)</u>	<u>\$ 114,426</u>	<u>39%</u>



Enterprise Fund includes Lake Breeze Aviation

Enterprise Fund – Lake Breeze Aviation (Variance Change)

Year to Date April 30, 2024

	<u>Prior Month</u>	<u>Variance</u> <u>Current Month</u>	<u>Change</u>
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	<u>(101,441)</u>	<u>(151,729)</u>	<u>(50,288)</u>
Other Financing	<u>-</u>	<u>-</u>	<u>-</u>
Change in Fund Balance	<u>\$ 10,711</u>	<u>\$ 114,426</u>	<u>\$ 103,715</u>

- 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

Department	Variances			Total	% of Outflow
	Revenue	Expenditures	Other Financing		
Lake Breeze Aviation	\$ 266,155	\$ (151,730)	\$ -	\$ 114,425	➔ 1.70%
Total	\$ 266,155	\$ (151,730)	\$ -	\$ 114,425	

Overtime

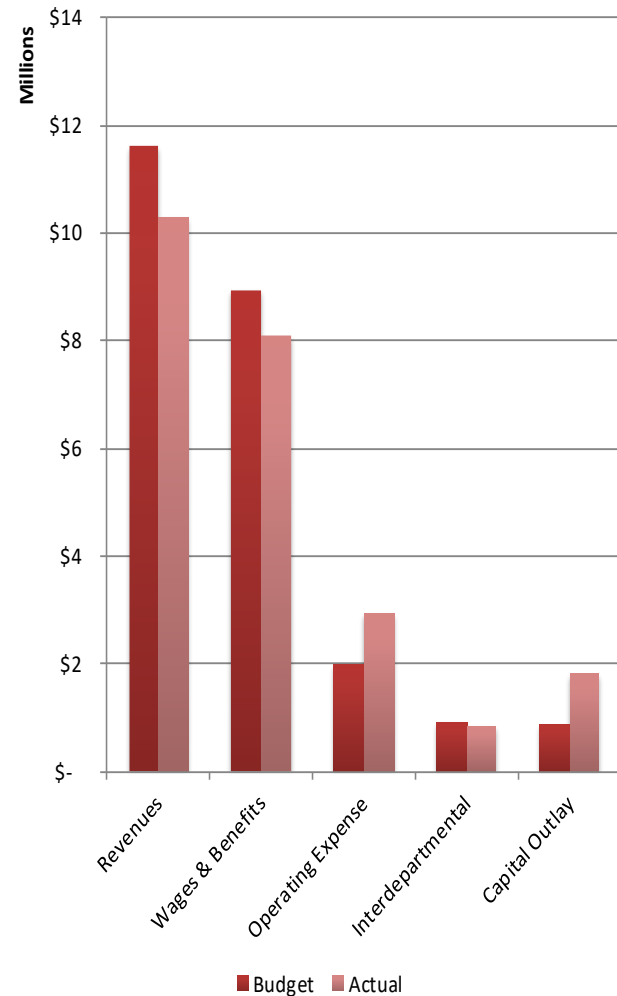
Department	Overtime			% Variance
	Budget	Actual	\$ Variance	
Lake Breeze Aviation	\$ 2,451	\$ 2,549	\$ (98)	⬇ -4.00%
Total	\$ 2,451	\$ 2,549	\$ (98)	

⬇ Negative Variance
➔ Positive Variance < 2.5%
⬆ Positive Variance > 2.5%

Internal Services (Budget to Actual)

Year to Date April 30, 2024

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$11,608,407	\$10,296,016	\$ (1,312,391)	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

	<u>Prior Month</u>	<u>Variance</u> <u>Current Month</u>	<u>Change</u>
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	<u>(865,861)</u>	<u>(919,005)</u>	<u>(53,144)</u>
Total Expenses	(973,942)	(975,629)	(1,687)
Other Financing	<u>3,200</u>	<u>20,886</u>	<u>17,686</u>
Change in Fund Balance	<u>\$(1,567,954)</u>	<u>\$(2,267,134)</u>	<u>\$(699,180)</u>

- 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

Year to Date April 30, 2024

Overall Budget

Department	Revenue	Variances		Total	% of Outflow
		Expenditures	Other Financing		
Employee Benefits & Insurance	\$ (770,490)	\$ 701,157	\$ -	\$ (69,333)	↓ -1.11%
Highway	(532,471)	(1,709,816)	767	(2,241,520)	↓ -42.93%
Information Technology	(17,468)	41,069	20,119	43,720	↑ 4.48%
Insurance	8,038	(8,038)	-	-	→ 0.00%
Total	\$ (1,312,391)	\$ (975,628)	\$ 20,886	\$ (2,267,133)	

Overtime

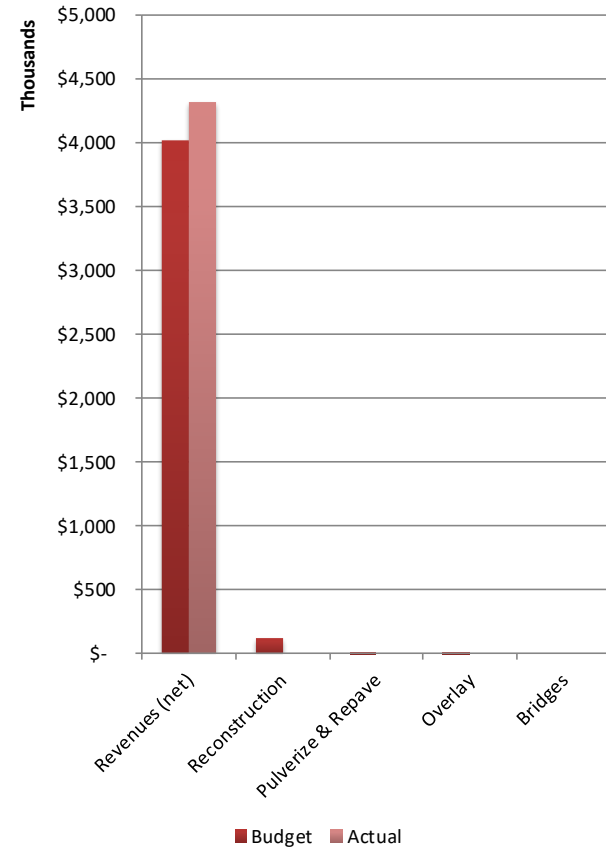
Department	Budget	Overtime		% Variance
		Actual	\$ Variance	
Employee Benefits & Insurance	\$ -	\$ -	\$ -	→ 0.00%
Highway	199,237	283,139	(83,902)	↓ -42.11%
Information Systems	-	-	-	→ 0.00%
Insurance	-	-	-	→ 0.00%
Total	\$ 199,237	\$ 283,139	\$ (83,902)	↓ -42.11%

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

Transportation Fund (Budget to Actual)

Year to Date April 30, 2024

	Budget	Actual	Variance	% 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)

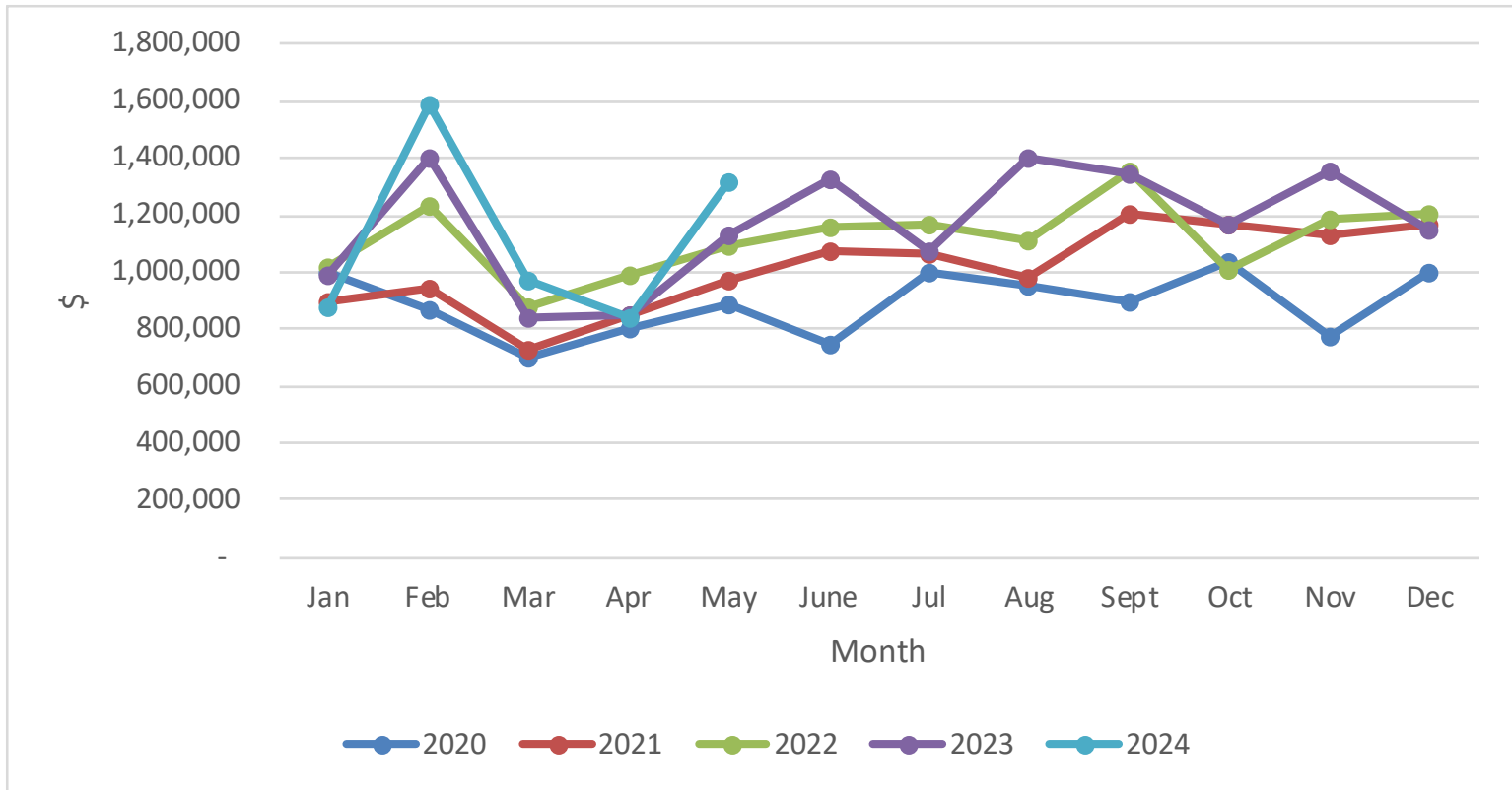
Year to Date April 30, 2024

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

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

Transportation Fund

(Actual County Sales Tax Received by Month)



Questions...

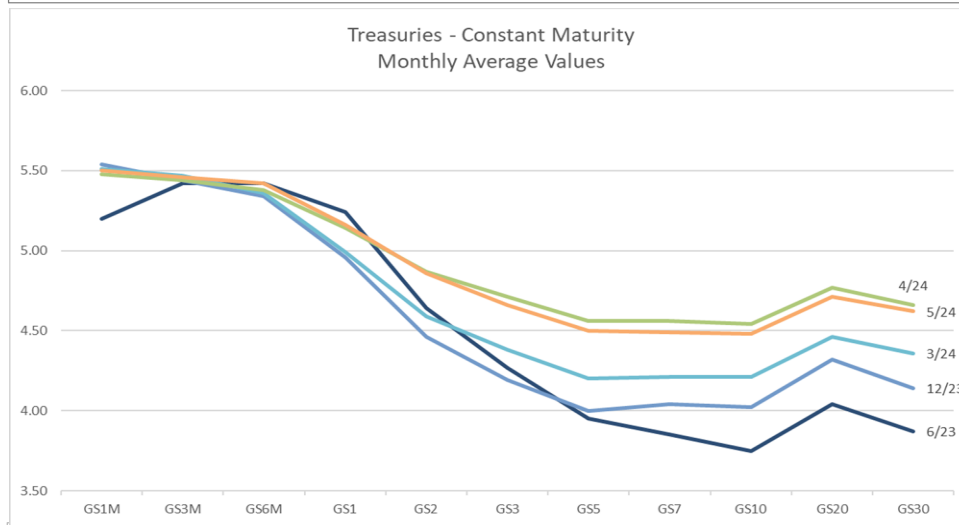
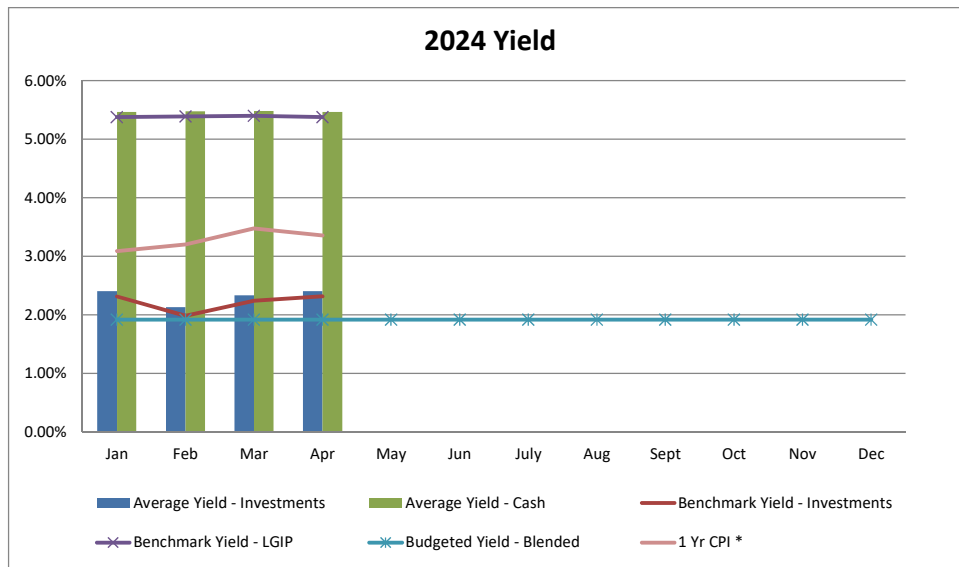
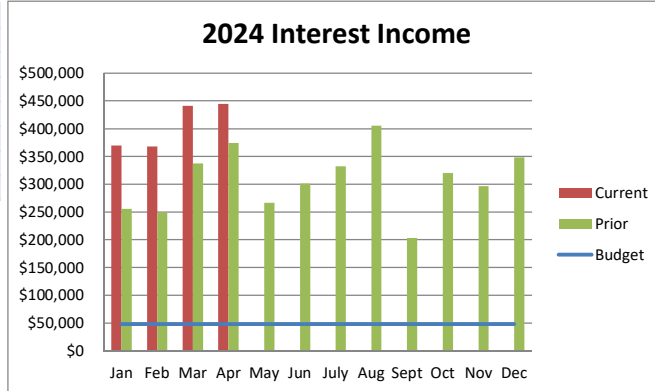
Sheboygan County Portfolio Summary as of April 30, 2024

	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

2024 Interest	
Annual Budget	\$575,341
Budget to Date	\$191,780
Actual to Date	\$1,623,326
Variance	\$1,431,546
Budgeted Yield	1.92%

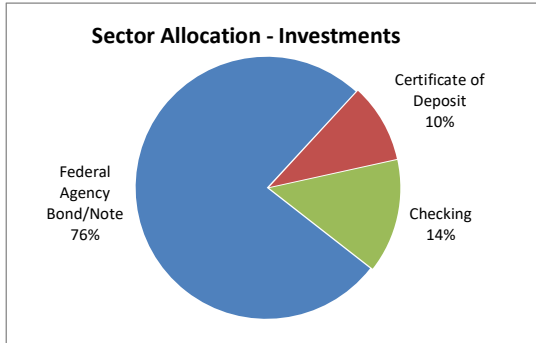


Source: FRED (Federal Reserve Economic Data)

Sheboygan County Portfolio Summary as of April 30, 2024

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 Nat'l 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%

