

NOTICE OF MEETING
SHEBOYGAN COUNTY FINANCE COMMITTEE
June 28, 2023 - 3:30 PM

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

Finance Department is inviting you to a scheduled Zoom meeting.

Topic: Finance Department's Zoom Meeting
Time: June 28, 2023 03:30 PM Central Time (US and Canada)

Join Zoom Meeting

<https://us06web.zoom.us/j/83327615881?pwd=dGt6dWdsNStidTNudG1NUUZmL2FTZz09>

Meeting ID: 833 2761 5881

Passcode: 353046

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

AGENDA

Call to Order

Certification of Compliance with Open Meeting Law

Approval of Minutes

Finance Committee – Regular Meeting – May 24, 3:30 PM

Correspondence – None at the time of posting

County Administrator Report

The 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 a specific item on the agenda.

Finance Director Report

The Department Head 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 item on the agenda.

Director of Information Technology

Consideration of 2024 Capital Project Funding Request- Information Technology

Sheriff Department

Consideration of Budget Adjustment – Replace Public Safety Radio Tower Sites Batteries

Finance Director

Consideration of Reassignment of Fund Balances

Financial Statements - April

Investment Statements – April

Additional Finance Committee Meetings for Budget Review

Approval of Vouchers

Approval of Attendance at Other Meetings or Functions

Adjournment

Next Scheduled Meeting – July 12, 2023, 3:30 PM, Administration Building

Prepared by:
Stacie Kuck
Recording Secretary

Roger Te Stroete
Committee Chairperson

Wearing a mask will be strongly encouraged. Room 302 has a capacity limit of 21 individuals using the current CDC guidance on COVID-19 social distancing. If the room exceeds capacity, the Committee Chair may ask attendees to leave and participate remotely or adjourn the meeting and reschedule for another time.

NOTE: A majority of the members of the County Board of Supervisors or of any of its committees may be present at this meeting, and it is likely that a majority of the Executive Committee will be present, to listen, observe and participate. If a majority of any such body is present, their presence constitutes a "meeting" under the Open Meeting Law as interpreted in *State ex rel. Badtke v. Greendale Village Board*, 173 Wis. 2d 553 (1993), even though the visiting body will take no action at this meeting.

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

The Committee welcomes all visitors to listen and observe, but only Committee members and those invited to speak will be permitted to speak.

If listed as an agenda item – The Administrator's Report, Finance Director's Report, and Information Technology's Report is a summary of key activities. No action will be taken by the Finance Committee resulting from the reports unless it is a specific item on the agenda.

Persons with disabilities needing assistance to attend or participate are asked to notify the County Clerk's Office, 920-459-3003 prior to the meeting so that accommodations may be arranged.

SHEBOYGAN COUNTY FINANCE COMMITTEE MINUTES

Administration Building
508 New York Avenue
Sheboygan WI 53081

May 24, 2023

Called to Order: 3:30 P.M.

Adjourned: 4:35 P.M.

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

MEMBERS ABSENT:

ALSO PRESENT: **In Person:** Edward Procek, Jeremy Fetterer, Stacie Kuck, Steve Hatton, Alayne Krause, Stefanie Albrecht

Remote: Vernon Koch, Jacob Verhelst, Tara Duwe, Crystal Fieber, Wendy Channon

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

The Chairperson certified compliance with the open meeting law. The amended notice was posted at 12:00pm on May 19, 2023.

Supervisor Goehring moved to approve the minutes of April 26, 2023. Motion seconded by Supervisor Wegner. Motion Carried.

Correspondence – None

County Administrator Alayne Krause updated the committee on the recruitment status for the Human Resources Director and Transportation Director. She then informed the committee that she is working with the Information Technology Director regarding Payment Card Industry (PCI) Compliance. She concluded her report with presenting the 2024 budget assumptions.

Finance Director Steve Hatton informed the committee he is acclimating himself to the County and the budgeting process. He noted he is also working through the 5-Year Capital Plan.

Health and Human Services Accounting Manager Tara Duwe presented a request for a budget adjustment for the periodic receipts of grants. Supervisor Wegner moved to approve the request. Motion seconded by Supervisor Abler. Motion Carried.

Finance Director Steve Hatton presented a draft resolution - Approving Standard Intergovernmental Agreement for 2024 County Sales Tax Revenue Sharing. Supervisor Goehring moved to approve the resolution as drafted and introduce the resolution to the County Board in June. Motion seconded by Supervisor Wegner. Motion Carried.

Auditor/Analyst Stefanie Albrecht presented the March Financial Statements.

The Committee reviewed the 1st Quarter Variances.

Finance Director Steve Hatton presented the Investment Statements for March.

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

Supervisor Wegner requested approval of attendance for the New Froedtert & Medical College of Wisconsin Center for Health Care Excellence Ground Breaking Ceremony located at Lakeshore Technical College (LTC) on May 22, 2023. Supervisor Goehring moved to approve the request. Motion seconded by Supervisor Abler. Motion Carried.

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

Next Scheduled Meeting – June 14, 2023, 3:30 PM, in the Administration Building.

Stacie Kuck
Recording Secretary

William C. Goehring
Secretary

Sheboygan County Capital Project Funding Request

Project Name:	Replace Network Infrastructure	
Department:	Information Technology	
Project Manager(s):	Chris Lewinski	
Committee:	Finance	
Project Number	3011	Priority #1

1 Project Case

1.1 Project Overview

This project would replace aged network switching and wireless network components, at all County facilities except the Airport and Rocky Knoll.

1.2 Project Purpose

The majority of the County's network switching and wireless infrastructure is at least 6 years old. Hardware of this age is more prone to failure and should be replaced proactively to avoid unplanned downtime. These older models also do not support the level of throughput required for the County's fiber network connectivity.

2 Primary Project Objectives

1. Replace network switches and wireless access points.
2. Configure all new network switches with standard configuration according to security best practices.
3. Test configurations and then move new network switch infrastructure into production.

3 Project Identification and Alternatives

Project was identified by standard data center/network equipment refresh cycles.

4 Project Issues

Implementation of new network equipment will result in some downtime of the County's network. Also, global IT supply chain issues and inflation are driving costs of network hardware upward.

5 Project Cost Worksheet

Funding	Expenditure	Other Funding	Bonding	Source(s) of Other Funding
Prior years	\$ 77,764	\$ 77,764	\$ -	Net Position
2024 - 1st quarter	\$ 28,810	\$ 28,810		Net Position
2024 - 2nd quarter				
2024 - 3rd quarter	\$ 28,810	\$ 28,810		Net Position
2024 - 4th Quarter				
2024 Total	\$ 57,619	\$ 57,619	\$ -	
2025 - 1st quarter	\$ 36,706	\$ 36,706		Net Position
2025 - 2nd quarter				
2025 - 3rd quarter	\$ 36,706	\$ 36,706		Net Position
2025 - 4th Quarter				
2025 Total	\$ 73,412	\$ 73,412	\$ -	
2026 - 1st quarter				
2026 - 2nd quarter				
2026 - 3rd quarter				
2026 - 4th Quarter				
2026 Total	\$ -	\$ -	\$ -	
2027 - 1st quarter				
2027 - 2nd quarter				
2027 - 3rd quarter				
2027 - 4th Quarter				
2027 Total	\$ -	\$ -	\$ -	
2028 - 1st quarter				
2028 - 2nd quarter				
2028 - 3rd quarter				
2028 - 4th Quarter				
2028 Total	\$ -	\$ -	\$ -	
SUB TOTAL 2024-2028	\$ 131,032	\$ 131,032	\$ -	
Later Years			\$ -	
TOTAL	\$ 208,796	\$ 208,796	\$ -	
Check	\$ -	\$ -	\$ -	
Additional details Other Funding				

5 Project Cost Worksheet (continued)

Departmental cost		DEPARTMENT	DEPARTMENT	ASSET LIFE
	TOTAL	IT		YEARS
Land	\$ -			
Buildings	\$ -			
Infrastructure	\$ -			
Improvements	\$ -			
Equipment	\$ -			
Computer Hardware	\$ 188,795	\$ 188,795		
Computer Software	\$ -			
Consulting	\$ 20,000	\$ 20,000		
Other	\$ -			
TOTAL	\$ 208,796	\$ -	\$ -	
Check	\$ (1)			

5 Project Cost Summary

Year	Total Cost	Other Funding	Bonding
Prior Years	\$ 77,764	\$ 77,764	\$ -
2024	\$ 57,619	\$ 57,619	\$ -
2025	\$ 73,412	\$ 73,412	\$ -
2026	\$ -	\$ -	\$ -
2027	\$ -	\$ -	\$ -
2028	\$ -	\$ -	\$ -
SUB Total	\$ 131,032	\$ 131,032	\$ -
Later Years	\$ -	\$ -	\$ -
TOTAL	\$ 208,796	\$ 208,796	\$ -

6 Project Priority	Check all that Apply	Enter minimum amount required in Year 1 of project
1 Legally binding contract full sum payment in 1st year?		
2 A statutory or other requirement to spend all of Year 1 money?		
3 Legally binding contract but flexibility in 1st year payments?		\$
4 A statutory or other requirement with flexibility in 1st year payments?		\$
5 Operationally viewed essential-give reason: This network infrastructure is critical to the secure, reliable operation of the County's network.	X	\$ 77,764
6 Other Priority reason: Please detail		\$
7 Project desirable, either improving service or efficiency		\$

7 Project Critical Success Factors (Key Performance Indicators)

Project Critical Success Factors
Successful go live of network infrastructure in production with minimal planned downtime and no unplanned downtime.

8 Project Duration Estimates

Project Milestone	Date Estimate
Project Start Date	7/1/2022
Project Bids Solicited	8/15/2022, 2/1/2024, 2/1/2025
Project Contracts Signed - Hardware Procured	9/1/2022, 3/1/2024, 3/1/2025
Project Construction to begin - Hardware Configuration Begins	contingent on receipt of equipment
Project Construction to end - Hardware deployed in Production environment	contingent on receipt of equipment
Final Payments for Project completion	12/31/2025

9 Project Users	Impacts and Interface
External	
Road Users	
Business/Residences on route	
Internal	Some planned downtime of network- will schedule after hours so as to minimize users impacted.

10 Project Tolerances	
TIME	
COST	
RISK	
BENEFICIARES	
SCOPE	
QUALITY	

Sheboygan County Capital Project Funding Request

Project Name:	Microsoft Office Upgrade	
Department:	Information Technology	
Project Manager(s):	Chris Lewinski	
Committee:	Finance Committee	
Project Number	3012	Priority #3

1 Project Case

1.1 Project Overview
This project is to complete a County wide upgrade of Microsoft Office (Word, Excel, PowerPoint, Access, Visio, Project) from version 2019 to version 2021.
1.2 Project Purpose
The current version of Microsoft Office (Word, Excel, PowerPoint, etc.) version 2019 will run out of extended support on 10/14/2025. This means that after that date in 2025, Microsoft will no longer develop or make available any security patches or updates for this version of software. Hackers know this and will attempt to identify and exploit vulnerabilities in the software, knowing it will not be patched.

2 Primary Project Objectives
Be in compliance with MS Office version support. Upgrade vulnerable software to a more current version. Complete software upgrade and employee training in the new version of Office prior to October 2025.

3 Project Identification and Alternatives
This project was identified in our software lifecycle process. Alternatives to upgrading Microsoft Office to a newer version would be to use Google G Suite Drive - Docs, Sheets, Slides as the primary solution. In using G Suite Drive, additional project planning is required from IT to manage support and storage including consideration of employee training. Microsoft Visio and Project version upgrades may still be required for users who have that software installed.

4 Project Issues
If not upgraded in time, Sheboygan County will be vulnerable to security exploits with an unsupported version of Microsoft Office software, which is a cybersecurity threat.

5 Project Cost Worksheet

Funding	Expenditure	Other Funding	Bonding	Source(s) of Other Funding
Prior years			\$ -	
2024 - 1st quarter				
2024 - 2nd quarter	\$ 260,733	\$ 260,733		Net Position
2024 - 3rd quarter	\$ 25,000	\$ 25,000		Net Position
2024 - 4th Quarter				
2023 Total	\$ 285,733	\$ 285,733	\$ -	
2025 - 1st quarter				
2025 - 2nd quarter				
2025 - 3rd quarter				
2025 - 4th Quarter				
2025 Total	\$ -	\$ -	\$ -	
2026 - 1st quarter				
2026 - 2nd quarter				
2026 - 3rd quarter				
2026 - 4th Quarter				
2026 Total	\$ -	\$ -	\$ -	
2027 - 1st quarter				
2027 - 2nd quarter				
2027 - 3rd quarter				
2027 - 4th Quarter				
2027 Total	\$ -	\$ -	\$ -	
2028 - 1st quarter				
2028 - 2nd quarter				
2028 - 3rd quarter				
2028 - 4th Quarter				
2028 Total	\$ -	\$ -	\$ -	
SUB TOTAL 2024-2028	\$ 285,733	\$ 285,733	\$ -	
Later Years			\$ -	
TOTAL	\$ 285,733	\$ 285,733	\$ -	
Check	\$ -	\$ -	\$ -	
Additional details Other Funding				

5 Project Cost Worksheet (continued)

Departmental cost		DEPARTMENT	DEPARTMENT	ASSET LIFE
	TOTAL	IT		YEARS
Land	\$ -			
Buildings	\$ -			
Infrastructure	\$ -			
Improvements	\$ -			
Equipment	\$ -			
Computer Hardware	\$ -			
Computer Software	\$ 260,733	\$ 260,733		
Consulting	\$ 25,000	\$ 25,000		
Other	\$ -			
TOTAL	\$ 285,733	\$ 285,733	\$ -	
Check	\$ -			

5 Project Cost Summary

Year	Total Cost	Other Funding	Bonding
Prior Years	\$ -	\$ -	\$ -
2024	\$ 285,733	\$ 285,733	\$ -
2025	\$ -	\$ -	\$ -
2026	\$ -	\$ -	\$ -
2027	\$ -	\$ -	\$ -
2028	\$ -	\$ -	\$ -
SUB Total	\$ 285,733	\$ 285,733	\$ -
Later Years	\$ -	\$ -	\$ -
TOTAL	\$ 285,733	\$ 285,733	\$ -

6 Project Priority	Check all that Apply	Enter minimum amount required in Year 1 of project
1 Legally binding contract full sum payment in 1st year?		
2 A statutory or other requirement to spend all of Year 1 money?		
3 Legally binding contract but flexibility in 1st year payments?		\$
4 A statutory or other requirement with flexibility in 1st year payments?		\$
5 Operationally viewed essential-give reason: Software is end-of-life and out-of-support in October 2025.	X	\$ 285,733
6 Other Priority reason: Please detail		\$
7 Project desirable, either improving service or efficiency		\$

7 Project Critical Success Factors (Key Performance Indicators)

Project Critical Success Factors
Project completed on time and within budget.

8 Project Duration Estimates

Project Milestone	Date Estimate
Project Start Date	7/1/2024
Software procured	8/15/2024
Software deployment and training begins	10/1/2024
Software deployment and training concludes	3/1/2025
Project completion	4/1/2025

9 Project Users	Impacts and Interface
External	Microsoft Office employee training
Road Users	
Business/Residences on route	
Internal	All County employees will have an updated version of Microsoft Office and require training on new version.

10 Project Tolerances	
TIME	Delaying this project will result in software that is vulnerable to security exploits because no new security patches or updates will be developed for it after October 2025.
COST	
RISK	After October 2025, no new security patches or updates will be made available for Office 2019, leaving this software vulnerable to security exploits.
BENEFICIARES	
SCOPE	
QUALITY	

Sheboygan County Capital Project Funding Request

Project Name:	Data Center Hardware	
Department:	Information Technology	
Project Manager(s):	Chris Lewinski	
Committee:	Finance Committee	
Project Number	3013	Priority #4

1 Project Case

1.1 Project Overview
<p>This project provides for the replacement of the County's (2) Storage Area Networks (SANs) and (6) host servers that were implemented in 2020. Viable life expectancy of typical data center infrastructure like this is 4-6 years, while Sheboygan County depreciates IT equipment on a 6 year basis. As such, this project is being planned for completion in 2026.</p>
1.2 Project Purpose
<p>Sheboygan County IT utilizes Storage Area Networks and a virtual server environment to deliver high availability of its network resources while streamlining data storage management. The County's current server/storage hardware will reach an age at which drive failures increase dramatically and vendor support contract costs escalate substantially. These two trends typically warrant replacement at or around years 5 or 6, which maximizes the investment in equipment while controlling costs. Replacement of the Storage Area Networks will also provide for increased storage capacity and storage array performance.</p>

2 Primary Project Objectives
<ul style="list-style-type: none"> -maximize investment of current Storage Area Networks and host servers -replace existing Storage Area Networks before drive failures and/or maintenance costs become excessive -meet the data storage needs of the County's departments

3 Project Identification and Alternatives
<p>This project was identified per standard data center refresh practices. Any on premise alternatives would involve outdated technologies (tape backup; Network Attached Storage) that would greatly reduce performance and efficiency.</p>

4 Project Issues
<p>There are two foreseeable issues with this project waiting beyond 2026 for implementation. First is the reliability/viability of the hardware itself. We currently pay for hardware support for 4 hour replacement if a drive or controller should fail. The second issue is the explosive data growth the County is experiencing and the capacity of the current SANs. Historically, we have been able to manage this through storage reallocation and the addition of extra hard drives.</p>

5 Project Cost Worksheet

Funding	Expenditure	Other Funding	Bonding	Source(s) of Other Funding
Prior years			\$ -	
2024 - 1st quarter				
2024 - 2nd quarter				
2024 - 3rd quarter				
2024 - 4th Quarter				
2023 Total	\$ -	\$ -	\$ -	
2025 - 1st quarter				
2025 - 2nd quarter				
2025 - 3rd quarter				
2025 - 4th Quarter				
2025 Total	\$ -	\$ -	\$ -	
2026 - 1st quarter	\$ 353,342			
2026 - 2nd quarter				
2026 - 3rd quarter	\$ 353,342			
2026 - 4th Quarter				
2026 Total	\$ 706,684	\$ -	\$ 706,684	
2027 - 1st quarter				
2027 - 2nd quarter				
2027 - 3rd quarter				
2027 - 4th Quarter				
2027 Total	\$ -	\$ -	\$ -	
2028 - 1st quarter				
2028 - 2nd quarter				
2028 - 3rd quarter				
2028 - 4th Quarter				
2028 Total	\$ -	\$ -	\$ -	
SUB TOTAL 2024-2028	\$ 706,684	\$ -	\$ 706,684	
Later Years			\$ -	
TOTAL	\$ 706,684	\$ -	\$ 706,684	
Check	\$ -	\$ -	\$ -	
Additional details Other Funding				

5 Project Cost Worksheet (continued)

Departmental cost		DEPARTMENT	DEPARTMENT	ASSET LIFE
	TOTAL	IT		YEARS
Land	\$ -			
Buildings	\$ -			
Infrastructure	\$ -			
Improvements	\$ -			
Equipment	\$ -			
Computer Hardware	\$ 650,489	\$ 650,489		
Computer Software	\$ 29,015	\$ 29,015		
Consulting	\$ 27,180	\$ 27,180		
Other	\$ -			
TOTAL	\$ 706,684	\$ 706,684	\$ -	
Check	\$ -			

5 Project Cost Summary

Year	Total Cost	Other Funding	Bonding
Prior Years	\$ -	\$ -	\$ -
2024	\$ -	\$ -	\$ -
2025	\$ -	\$ -	\$ -
2026	\$ 706,684	\$ -	\$ 706,684
2027	\$ -	\$ -	\$ -
2028	\$ -	\$ -	\$ -
SUB Total	\$ 706,684	\$ -	\$ 706,684
Later Years	\$ -	\$ -	\$ -
TOTAL	\$ 706,684	\$ -	\$ 706,684

6 Project Priority	Check all that Apply	Enter minimum amount required in Year 1 of project
1 Legally binding contract full sum payment in 1st year?		
2 A statutory or other requirement to spend all of Year 1 money?		
3 Legally binding contract but flexibility in 1st year payments?		\$
4 A statutory or other requirement with flexibility in 1st year payments?		\$
5 Operationally viewed essential-give reason: Drive failure rates increase significantly after (5) years of service, and this renders ongoing support agreements cost prohibitive. Additionally, our data creation is rapidly outpacing our current ability to store it.	X	\$ 706,684
6 Other Priority reason: Please detail		\$
7 Project desirable, either improving service or efficiency		\$

7 Project Critical Success Factors (Key Performance Indicators)

Project Critical Success Factors
-data center hardware deployed on time and within budget.
-data center hardware deployed with minimum amount of planned downtime and no unplanned downtime.

8 Project Duration Estimates

Project Milestone	Status	Date Estimate
Project Start Date		1/1/2026
Project Bids Solicited		1/31/2026
Project Contracts Signed	Hardware procured	5/1/2026
Project Construction to begin	hardware configured and deployed	9/1/2026
Project Construction to end	Cutover to new environment	12/1/2026
Final Payments for Project completion		12/31/2026

9 Project Users	Impacts and Interface
External	
Road Users	
Business/Residences on route	
Internal	All County computer users and County systems will be impacted during planned network outage to deploy new data center hardware.
End User	

10 Project Tolerances	
TIME	
COST	Delaying project will result in high maintenance costs for data center hardware in years 6 and beyond.
RISK	Delaying project increases risk of drive failure, unplanned network downtime and data loss. Additionally, we may run out of storage capacity for County data if this project is delayed.
BENEFICIARIES	
SCOPE	
QUALITY	

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

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

Phone: (920) 459-3111

FAX: (920) 459-4305

To: Members of the Finance Committee

From: Sheriff Cory Roeseler and Inspector Chad Broeren

Date: June 28, 2023

Re: Budget Adjustment – Replace Public Safety Radio Tower Sites Batteries

Through the 2023 budget process and contained within a Capital Outlay request, we were granted permission to replace components within the microwave system at each of our Public Safety Tower Sites totaling, \$34,000. After having the project requested recently, we learned that the total cost for the equipment replacement will be \$25,951.50, leaving a positive variance of \$8,048.50

Recently we learned, due to a trouble alarm at one of the tower sights, that the batteries that power the Public Safety Radio System, at each of our 7 tower sites, are at end-of-life. These batteries were installed in 2015 and have a 5 to 8-year life cycle. Each tower site utilizes 4 batteries to power the equipment for a total of 28 batteries.

We considered only purchasing batteries for the tower that was displaying the trouble alarm; however, we did not want to risk further trouble alarms at the 6 other tower sites. Secondly, if these batteries fail the radio equipment will reboot itself causing communication outages near the area where that tower is located. Lastly, while researching the cost of the batteries, the County Electrician found an excellent price for these specific batteries which is over half off of the retail value if we purchase all 28 batteries. Due to this bulk pricing model, one battery retails for \$570 for a total purchase price of \$16,360.

In order to fund this purchase, we request to utilize the remaining \$8,048.50 contained within the Capital Outlay and the remaining balance of \$8,311.50 will be applied to our budgeted tower site maintenance line item.

196.565005	Subledger 1018458 E	16,360	Machinery & Equipment – 5 years
196.565010		-8,048	Machinery & Equipment – 10 years
1096.532220		-8,312	Equipment



SHEBOYGAN COUNTY

Steve Hatton
Finance Director

Jeremy Fetterer
Deputy Finance Director

WISCONSIN

To: Members of the Finance Committee
County Administrator Alayne Krause

From: Steve Hatton, Finance Director

Date: June 28, 2023

Re: Reassignment of Fund Balance

Below is a listing of funds and their respective year-end fund balances and recommendations for your consideration to reassign.

Fund			Recommendation
General Fund	Unassigned Fund Balance	27,523,675	Includes transfer in from HHS of \$1,753,795. No action needed; unassigned fund balance is 29.5% of governmental expenditures
Health & Human Services	Assigned Fund Balance	517,005	Per policy, can't exceed \$500k per fund balance policy. Note \$5,380 additional approved for use in 2023 budget and \$11,625 for specific purpose
Debt Services	Restricted Fund Balance	468,048	Legally restricted
Capital Project Fund	Restricted Fund Balance	5,425,050	Legally restricted
Transportation Fund	Committed Fund Balance	5,931,992	Committed by County Board Ordinance
Special Revenue Public Safety	Assigned Fund Balance	93,927	No recommendation - donations received for specific purpose
Revolving Loan Fund	Assigned Fund Balance	306,404	No recommendation - Industrial Development & Revolving Loan Agency.
Rocky Knoll	Unrestricted Net Position	1,813,330	No recommendation
Employee Benefits	Unrestricted Net Position	4,957,627	No recommendation
Insurance	Unrestricted Net Position	79,382	No recommendation
Information Technology	Unrestricted Net Position	929,156	No recommendation
Highway	Unrestricted Net Position	4,778,864	No recommendation
Highway	Unrestricted Net Position	1,150,000	Earmarked for debt service payment

Thank you.



WISCONSIN

Financial Overview

April 2023

Finance Committee & County Administrator Report

Budget Variance Summary

Year to Date April 30, 2023

	Fund					
	General	Special Revenue	Enterprise	Internal Service	Total	Transportation
Change in Fund Balance	\$ (397,619)	\$ 743,157	\$ (324,585)	\$ (2,569,586)	\$ (2,548,634)	\$ 2,978,766
Plus: unbudgeted depreciation			246,933	807,307	\$ 1,054,240	
Adjusted Change in Fund Balance	<u>\$ (397,619)</u>	<u>\$ 743,157</u>	<u>\$ (77,652)</u>	<u>\$ (1,762,279)</u>	<u>\$ (1,494,394)</u>	<u>\$ 2,978,766</u>
Budgeted Change in Fund Balance to Date	\$ (3,037,159)	\$ 358,550	\$ (5,989)	\$ (3,607,748)	\$ (6,292,346)	\$ 2,299,471
Variance Actual to Budget	\$ 2,639,540	\$ 384,607	\$ (71,663)	\$ 1,845,469	\$ 4,797,952	\$ 679,295
Timing	\$ (795,996)	\$ -	\$ -	\$ (1,193,025)	\$ (1,989,021)	\$ -

Department Budget Variance Summary

Year to Date April 30, 2023

Department	Total Variance
General Fund	
Airport	\$ 194,056
Bldg Services	\$ 532,206
Clerk of Crts	\$ 18,606
Corp Counsel	\$ (3,577)
County Administrator	\$ 41,407
County Board	\$ 7,040
County Clerk	\$ 9,110
Court Commissioner	\$ 5,266
DA	\$ 62,574
Finance	\$ 161,338
Human Resources	\$ 100,416
Medical Examiner	\$ 16,327
Nondepart'l	\$ 1,325,974
Planning & Conservation	\$ (44,392)
Register of Deeds	\$ (44,487)
Sheriff	\$ 176,223
Tax Foreclosures	\$ 39,137
Treasurer	\$ 14,539
UW Extension	\$ 6,305
UW GB - Sheboygan Campus	\$ (896)
Veterans' Comm	\$ 5,726
Veterans' Service	\$ 16,642
Total - General Fund	\$ 2,639,540

Department	Total Variance
Special Revenue	
Community Programs	\$ (584,523)
Economic Support	\$ 1,896
Elder Services	\$ 21,918
HHS Administration	\$ (17,383)
Public Health Service	\$ 42,363
Social Services	\$ 918,299
Total HHS	\$ 382,570
Public Safety - Spec Rev	\$ 2,037
Total - Special Revenue	384,607

Department	Total Variance
Health Care Centers	
Rocky Knoll	\$ (71,664)
Total - HCC	\$ (71,664)

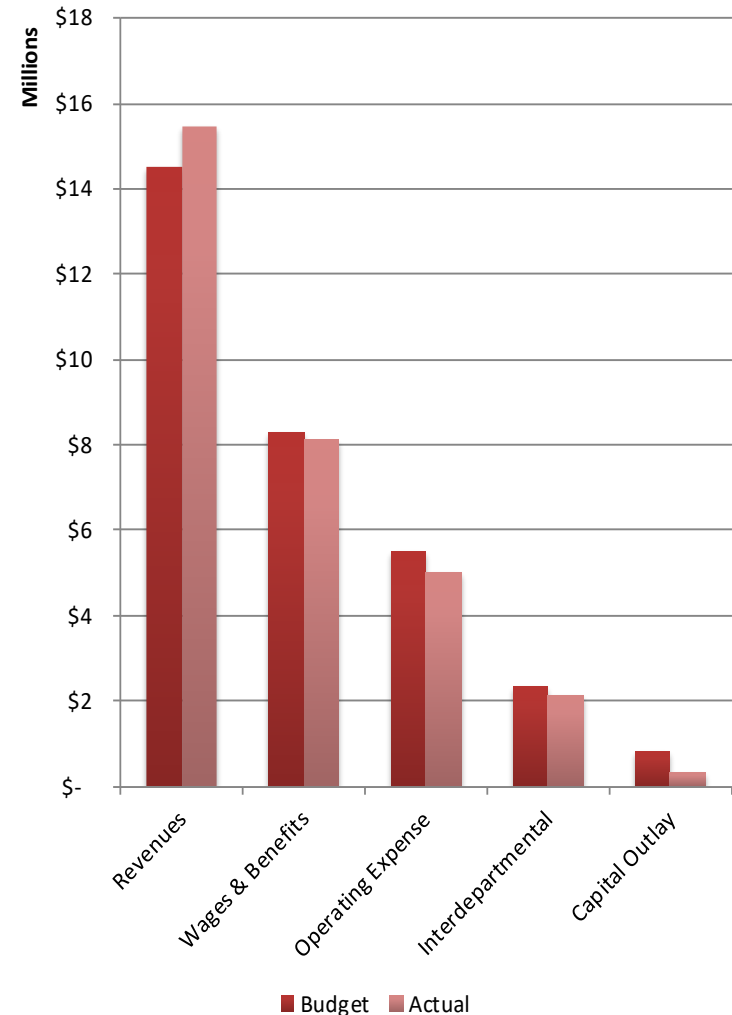
Department	Total Variance
Internal Services	
Employee Benefits	\$ (8,776)
Highway	\$ 1,730,071
Info Technology	\$ 124,174
Prop Ins	\$ -
Total - Internal Servs	1,845,469

Department	Total Variance
Transportation	
Transportation	\$ 679,295
Total - Transportation	\$ 679,295

General Fund (Budget to Actual)

Year to Date April 30, 2023

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 14,510,718	\$ 15,447,549	\$ 936,831	106%
Wages & Benefits	(8,287,795)	(8,124,151)	163,644	98%
Operating Expense	(5,508,700)	(4,995,580)	513,120	91%
Interdepartmental	(2,342,687)	(2,107,002)	235,685	90%
Capital Outlay	<u>(823,532)</u>	<u>(299,990)</u>	<u>523,542</u>	<u>36%</u>
Total Expenses	(16,962,714)	(15,526,723)	1,435,991	92%
Other Financing	<u>(585,163)</u>	<u>(318,447)</u>	<u>266,716</u>	<u>54%</u>
Change in Fund Balance	<u>\$ (3,037,159)</u>	<u>\$ (397,621)</u>	<u>\$ 2,639,538</u>	<u>13%</u>



General Fund (Variance Change)

Year to Date April 30, 2023

	<u>Prior Month</u>	<u>Variance Current Month</u>	<u>Change</u>
Revenues	\$ 568,155	\$ 936,831	\$ 368,676
Wages & Benefits	90,158	163,644	73,486
Operating Expense	179,155	513,120	333,965
Interdepartmental	187,901	235,685	47,784
Capital Outlay	455,980	523,542	67,562
Total Expenses	<u>913,194</u>	<u>1,435,991</u>	<u>522,797</u>
Other Financing	<u>217,400</u>	<u>266,716</u>	<u>49,316</u>
Change in Fund Balance	<u>\$ 1,698,749</u>	<u>\$ 2,639,538</u>	<u>\$ 940,789</u>

- Revenue is positive the current month change is due to less than budgeted federal grants but more than budgeted interest income
- Positive Operating expense variance reflects less than budgeted expenses. The current month change is due to less than budgeted client services, utilities, maintenance, advertising, and unspent contingency
- Capital Outlay purchases are due to a transit vehicle for Sheriff and Electrician van for Building Services

General Fund – Department Analysis

Year to Date April 30, 2023

Overall Budget

Department	Variances			Total	% of Outflow
	Revenues	Expenditures	Other Financing		
Airport	\$ (2,666)	\$ 196,722	\$ -	\$ 194,056	↑ 45.53%
Building Services	(13,304)	545,510	-	532,206	↑ 30.97%
Clerk of Courts	58,294	(39,688)	-	18,606	→ 1.92%
Corporation Counsel	1,919	(5,496)	-	(3,577)	↓ -2.03%
County Administrator	(34)	73,655	(32,214)	41,407	↑ 25.75%
County Board	-	45,740	(38,700)	7,040	↑ 5.62%
County Clerk	17,939	(8,829)	-	9,110	↑ 7.50%
Court Commissioner	531	4,735	-	5,266	↑ 4.48%
District Attorney	8,868	53,706	-	62,574	↑ 17.40%
Finance	23,719	137,619	-	161,338	↑ 23.03%
Human Resources	-	119,904	(19,488)	100,416	↑ 36.07%
Medical Examiner	8,575	7,752	-	16,327	↑ 16.32%
Non-Departmental	958,897	6,025	361,052	1,325,974	↑ 70.69%
Planning & Conservation	(63,252)	7,842	11,018	(44,392)	↓ -5.33%
Register of Deeds	(68,603)	26,708	(2,592)	(44,487)	↓ -16.41%
Sheriff	(37,410)	182,278	31,355	176,223	→ 2.17%
Tax Foreclosures	30,500	8,637	-	39,137	N/A
Treasurer	(1,358)	59,612	(43,715)	14,539	↑ 5.16%
UW GB - Sheboygan Campus	-	(896)	-	(896)	↓ -2.01%
UW Extension	(5,583)	11,888	-	6,305	↑ 4.37%
Veterans Commission	-	5,726	-	5,726	↑ 69.74%
Veteran's Services	19,799	(3,157)	-	16,642	↑ 14.93%
Total General Fund	\$ 936,831	\$ 1,435,993	\$ 266,716	\$ 2,639,540	15.56%

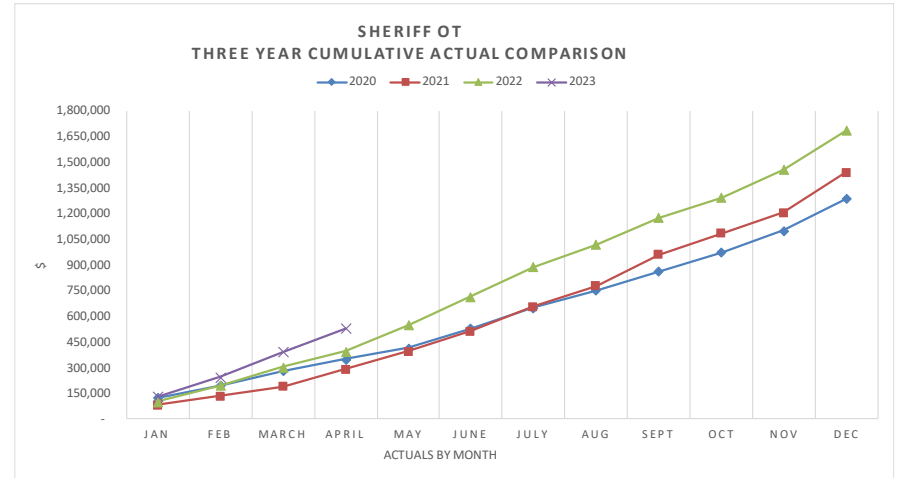
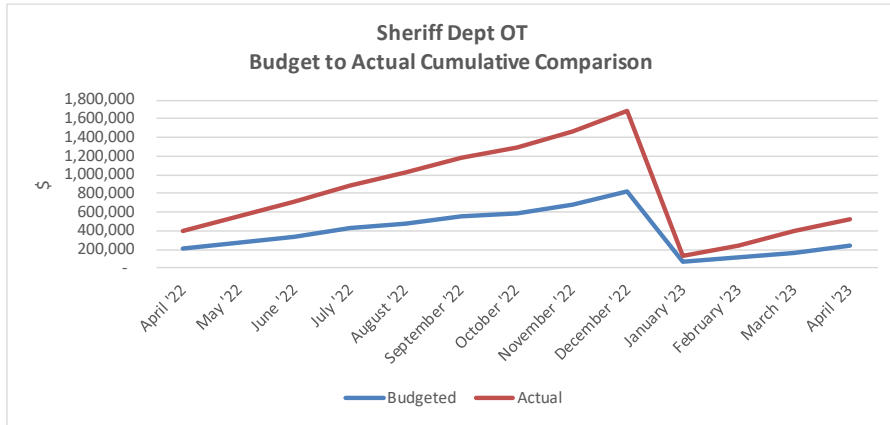
Overtime

Department	Overtime			% of Variance
	Budget	Actual	\$ Variance	
Airport	\$ 2,000	\$ 5,294	\$ (3,294)	↓ -164.70%
Building Services	6,120	6,632	(512)	↓ -8.37%
Clerk of Courts	659	1,108	(449)	↓ -68.13%
Corporation Counsel	-	-	-	→ 0.00%
County Administrator	-	-	-	→ 0.00%
County Board	-	-	-	→ 0.00%
County Clerk	200	127	73	↑ 36.50%
Court Commissioner	-	-	-	→ 0.00%
District Attorney	-	-	-	→ 0.00%
Finance	1,668	370	1,298	↑ 77.82%
Human Resources	-	-	-	→ 0.00%
Medical Examiner	-	-	-	→ 0.00%
Non-Departmental	-	-	-	→ 0.00%
Planning & Conservation	-	117	(117)	↓ -100.00%
Register of Deeds	-	-	-	→ 0.00%
Sheriff	245,689	531,370	(285,681)	↓ -116.28%
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	\$ 256,336	\$ 545,018	\$ (288,682)	↓ -112.62%

- Airport – Expenditure variance due to less than budgeted plumbing, travel, and meals and carryover budget adjustments for items not yet purchased
- Building Services – Expenditure variance due to less than budgeted utilities, structural projects, capital outlay and unspent contingency
- County Administrator – Expenditure variance due to vacancy savings; Other financing sources variance is due to budgeted ARPA transfer for the Grant Coordinator position that is vacant
- District Attorney – Revenue variance due to more than budgeted printing and duplicating; Expenditure variance due to vacant positions and budgeted computer equipment purchases not yet made
- Finance – Expenditure variance due to vacancy savings
- Human Resources – Expenditure variance due to vacancy savings and less than budgeted contracted expenses
- Medical Examiner – Revenue variance due to receiving a portion of the Overdose Fatality Grant; Expenditure variance due to less than budgeted autopsies
- Non Departmental – Revenue variance due to more than budgeted interest income
- Register of Deeds – Revenue variance due to less than budgeted ROD fees
- Veterans Commission – Expenditure variance due to veterans rides still down since the transportation program was shut down due to covid
- Veterans Services – Revenue variance due to the receipt of unbudgeted ARPA grant funds for Veterans

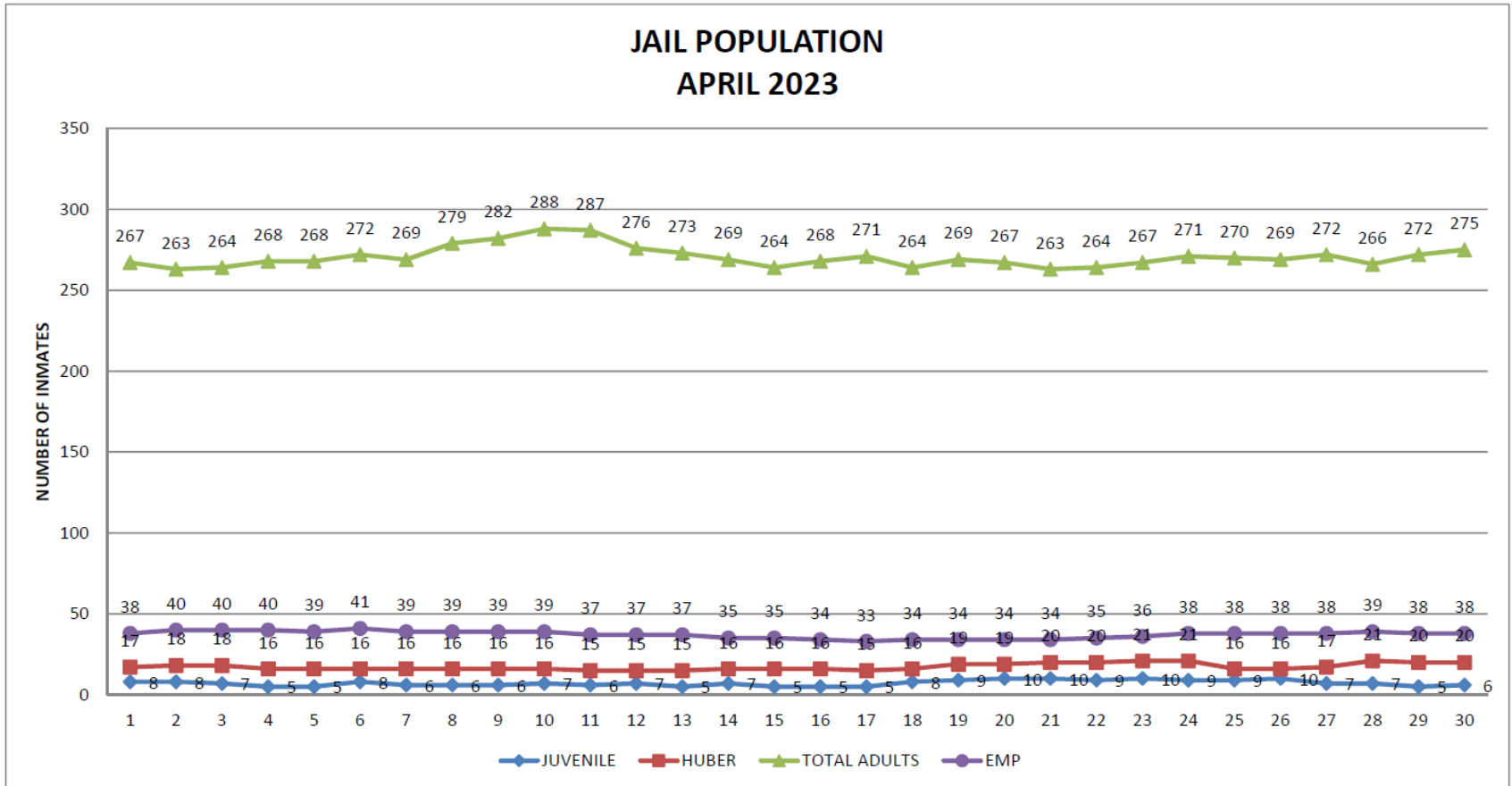
General Fund – Sheriff’s Department OT

As of April 30, 2023



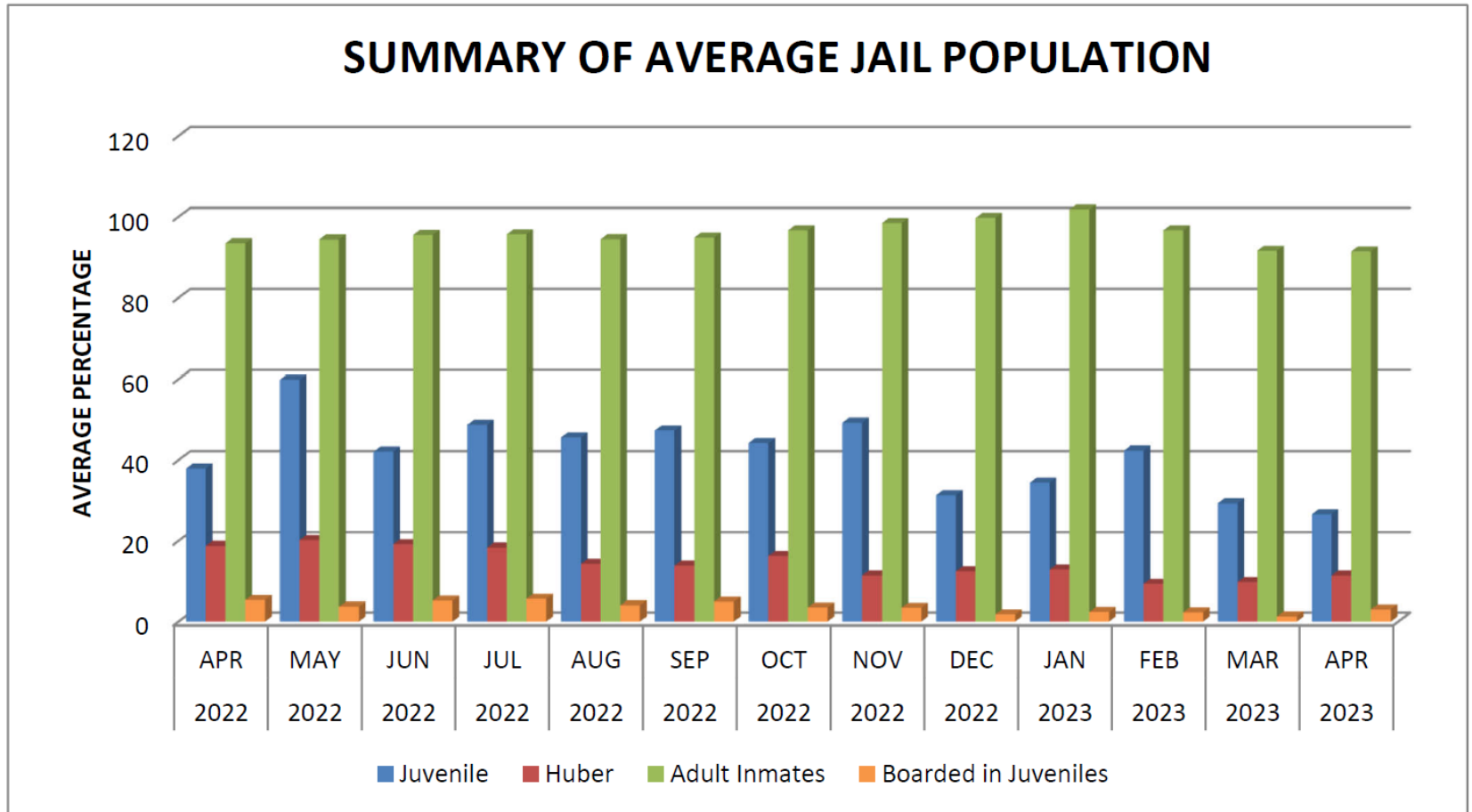
General Fund – Sheriff’s Department

As of April 30, 2023



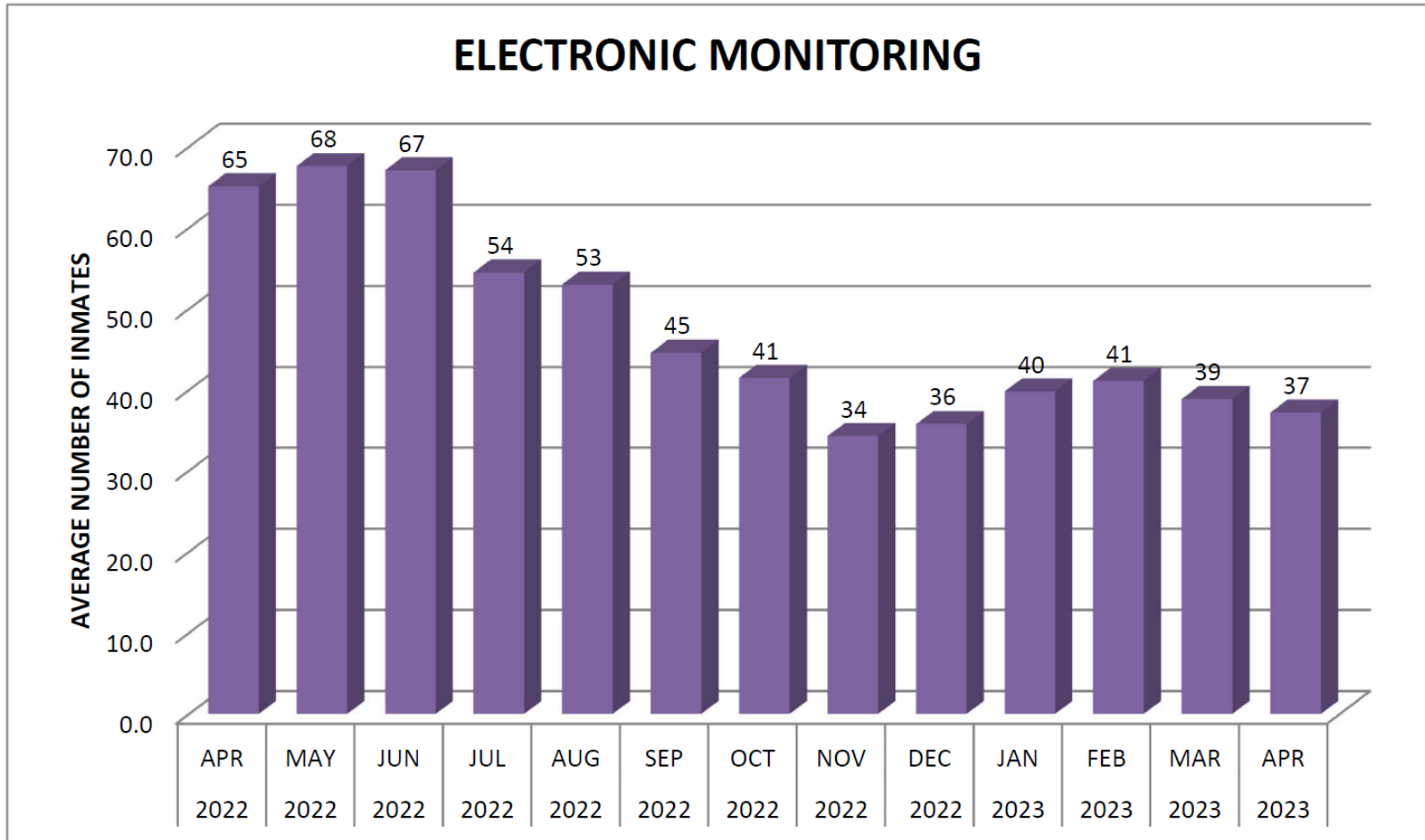
General Fund – Sheriff’s Department

As of April 30, 2023 (12 Month History)



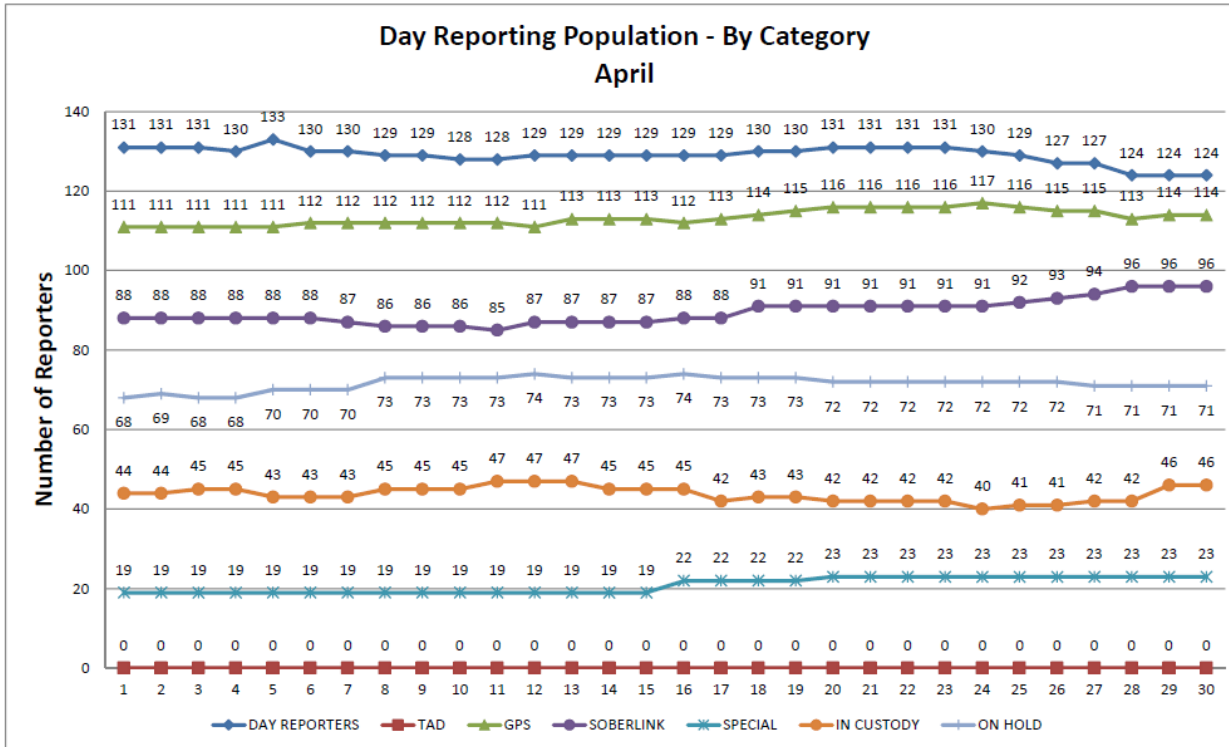
General Fund – Sheriff’s Department

As of April 30, 2023 (12 Month History)



General Fund – Sheriff’s Department

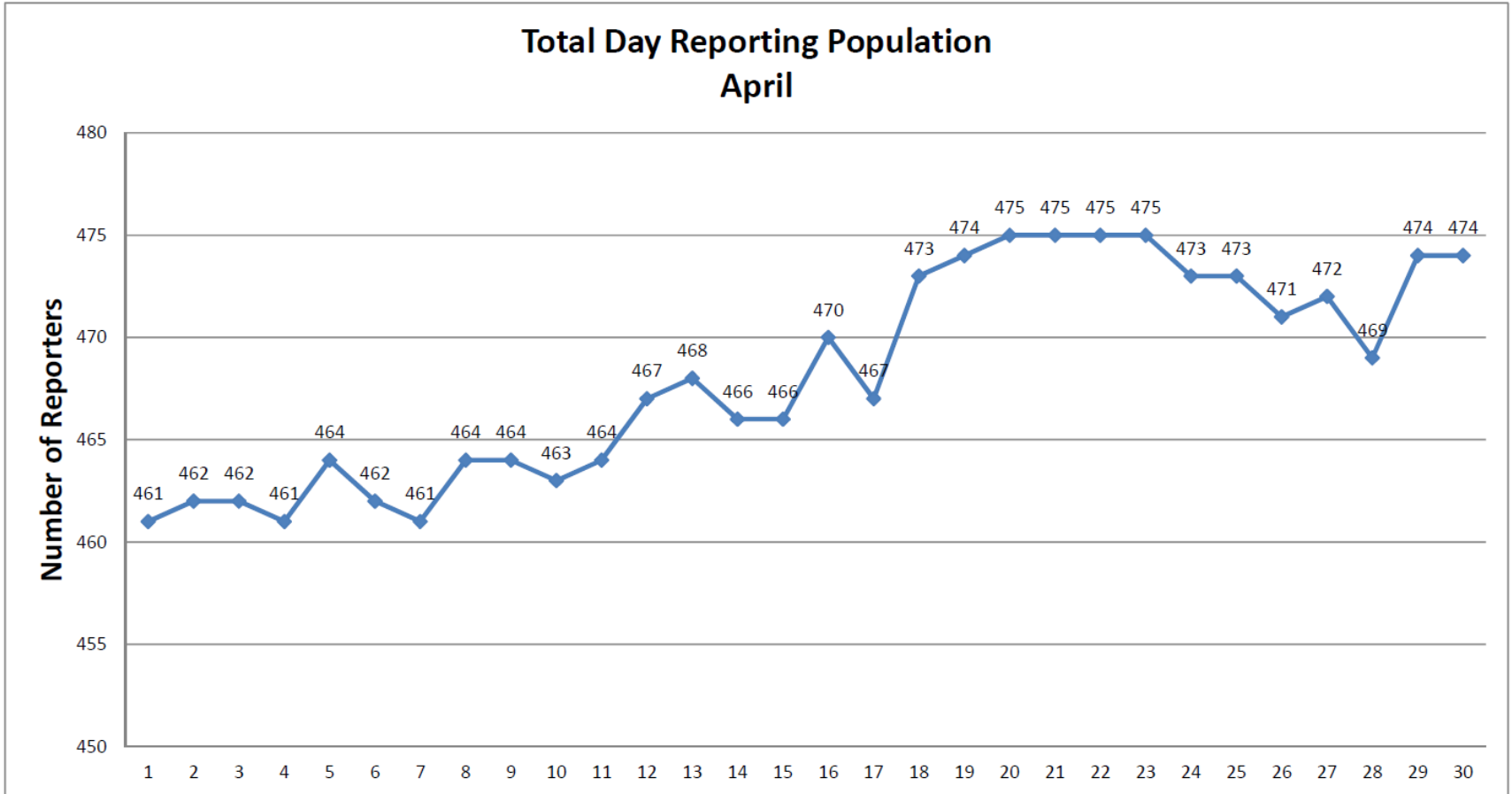
As of April 30, 2023



- 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.

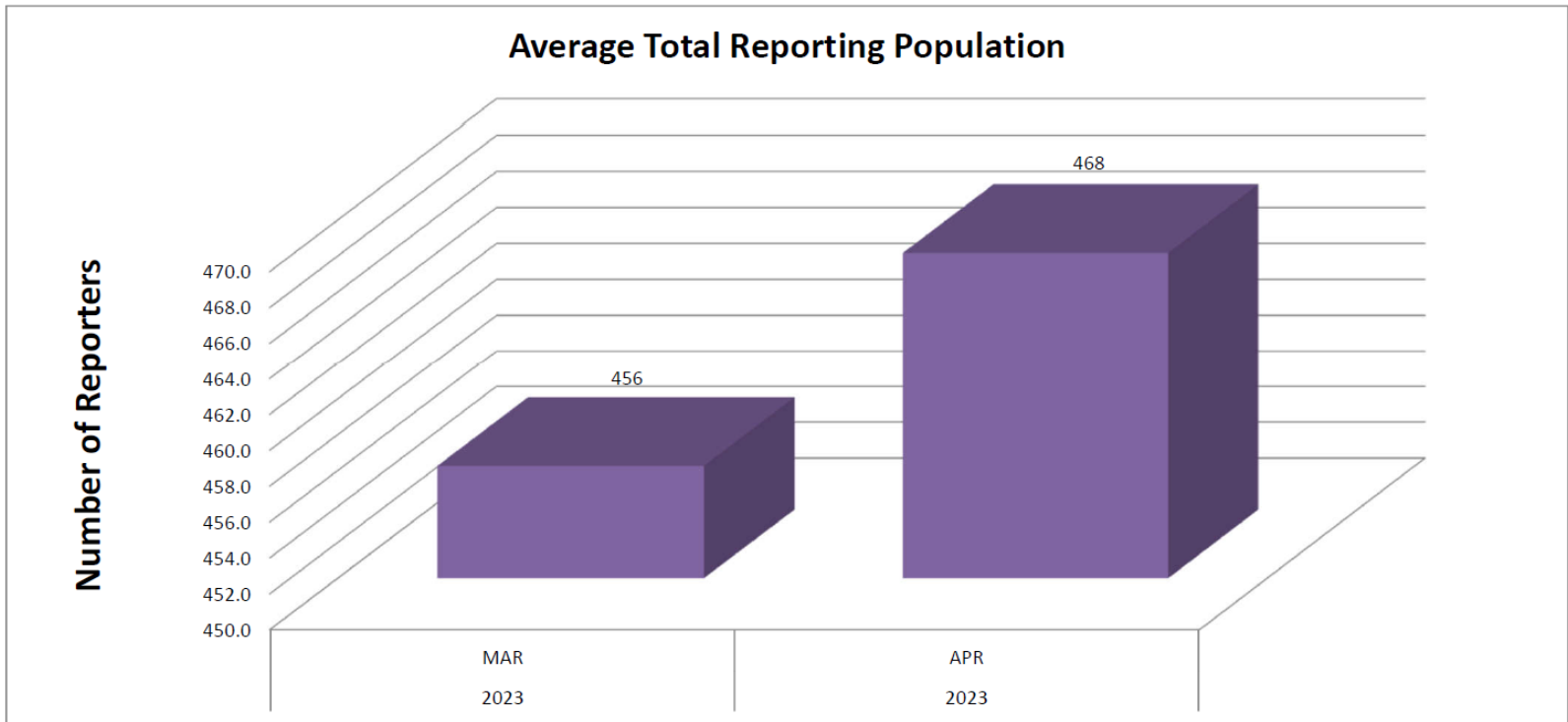
General Fund – Sheriff’s Department

As of April 30, 2023



General Fund – Sheriff’s Department

As of April 30, 2023

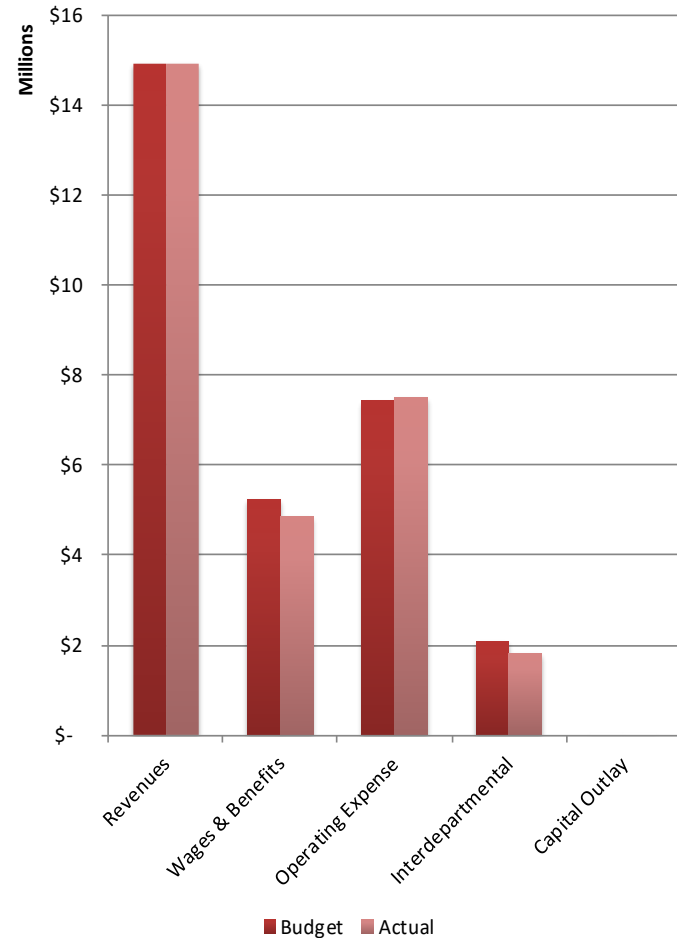


Special Revenue Fund

(Budget to Actual)

Year to Date April 30, 2023

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 14,933,455	\$ 14,922,841	\$ (10,614)	100%
Wages & Benefits	(5,245,474)	(4,870,989)	374,485	93%
Operating Expense	(7,437,457)	(7,507,841)	(70,384)	101%
Interdepartmental	(2,073,382)	(1,827,718)	245,664	88%
Capital Outlay	-	-	-	N/A
Total Expenses	<u>(14,756,313)</u>	<u>(14,206,548)</u>	<u>549,765</u>	<u>96%</u>
Other Financing	<u>181,408</u>	<u>26,863</u>	<u>(154,545)</u>	<u>15%</u>
Change in Fund Balance	<u>\$ 358,550</u>	<u>\$ 743,156</u>	<u>\$ 384,606</u>	<u>207%</u>



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

Special Revenue Fund (Variance Change)

Year to Date April 30, 2023

	<u>Prior Month</u>	<u>Variance</u> <u>Current Month</u>	<u>Change</u>
Revenues	\$ 61,526	\$ (10,614)	\$ (72,140)
Wages & Benefits	277,098	374,485	97,387
Operating Expense	152,559	(70,384)	(222,943)
Interdepartmental	162,162	245,664	83,502
Capital Outlay	-	-	-
Total Expenses	<u>591,819</u>	<u>549,765</u>	<u>(42,054)</u>
Other Financing	<u>(117,482)</u>	<u>(154,545)</u>	<u>(37,063)</u>
Change in Fund Balance	<u>\$ 535,863</u>	<u>\$ 384,606</u>	<u>\$ (151,257)</u>

- Revenues are less than budgeted. Federal grants and medical assistance was lower but current month state grants were more than budgeted; fluctuations correspond with client program eligibility and enrollment fluctuates
- Positive Wage & Benefits variance due unfilled positions have resulted in wages below budget
- Operating Expense current month change is due to more than budgeted client services, general supplies, and prescription drug expenses
- Interdepartmental positive variance due to unfilled positions

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

Special Revenue Fund – Department Analysis

Year to Date April 30, 2023

Overall Budget

Department	Variances				% of Outflow
	Revenue	Expenditures	Other Financing	Total	
Community Programs	\$ (385,787)	\$ (133,996)	\$ (64,740)	\$ (584,523)	↓ -8.72%
Economic Support	(63,891)	65,787	-	1,896	→ 0.15%
Elder Services	(74,618)	96,536	-	21,918	→ 1.81%
HHS Administration	(66)	(17,317)	-	(17,383)	↑ 107.92%
Public Health Service	(106,006)	238,174	(89,805)	42,363	↑ 3.20%
Social Services	614,274	304,025	-	918,299	↑ 21.66%
Total HHS	\$ (16,094)	\$ 553,209	\$ (154,545)	\$ 382,570	↑ 2.59%
Public Safety Sp Rev	5,480	(3,443)	-	2,037	→ 0.00%

Overtime

Department	Overtime			
	Budget	Actual	\$ Variance	% Variance
Community Programs	\$ 6,384	\$ 9,850	\$ (3,466)	↓ -54.29%
Economic Support	468	102	366	↑ 78.21%
Elder Services	7,020	10,873	(3,853)	↓ -54.89%
HHS Administration	500	722	(222)	↓ -44.40%
Public Health Service	-	380	(380)	↓ -100.00%
Social Services	10,468	6,230	4,238	↑ 40.49%
Total	\$ 24,840	\$ 28,157	\$ (3,317)	↓ -13.35%
Public Safety Sp Rev	-	-	-	→ 0.00%

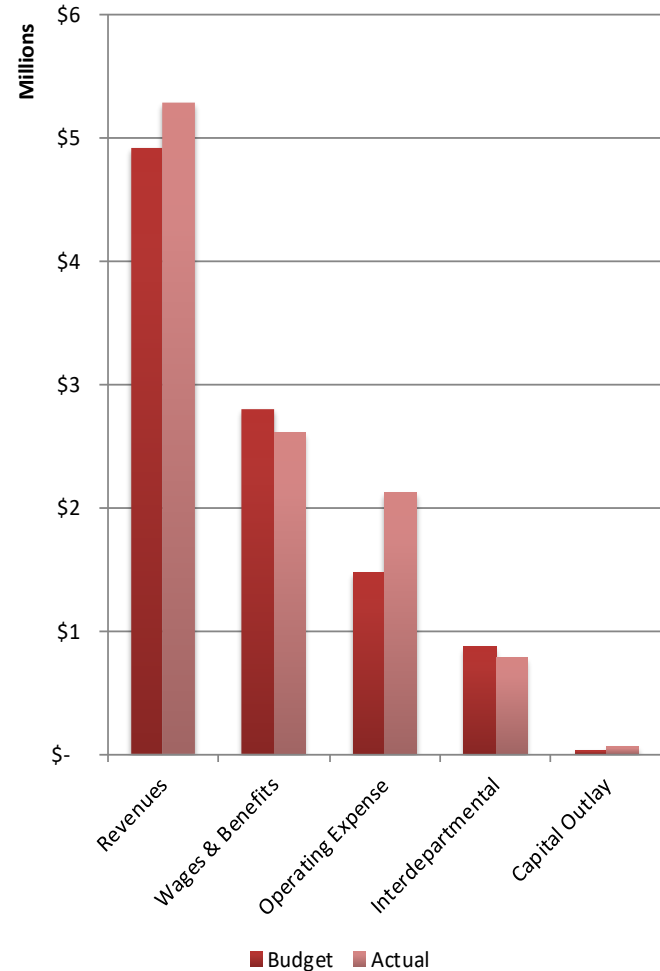
- Community Programs – Revenue variance due to less than budgeted medical assistance due to client program eligibility and enrollment fluctuations and less than budgeted Community Mental Health, and DCP. Expense variance due vacancy savings but more than budgeted client services.
- Public Health – Revenue variance due to less than budgeted state revenue; Expense variance due to less than budgeted wages, benefits, professional services, travel and meals, general supplies, and noncapital equipment
- Social Services – Revenue variance due to grants being claimed as supported by allowable expenses; Expense variance due to less than budgeted client services, travel and meals, and health insurance

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

Enterprise Fund (Budget to Actual)

Year to Date April 30, 2023

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 4,926,357	\$ 5,296,942	\$ 370,585	108%
Wages & Benefits	(2,796,905)	(2,601,882)	195,023	93%
Operating Expense	(1,478,154)	(2,115,652)	(637,498)	143%
Interdepartmental	(870,176)	(779,263)	90,913	90%
Capital Outlay	(34,900)	(67,061)	(32,161)	192%
Total Expenses	(5,180,135)	(5,563,858)	(383,723)	107%
Other Financing	247,789	189,263	(58,526)	76%
Change in Fund Balance	\$ (5,989)	\$ (77,653)	\$ (71,664)	1297%



Enterprise Fund includes Rocky Knoll

Enterprise Fund (Variance Change)

Year to Date April 30, 2023

	<u>Prior Month</u>	<u>Variance Current Month</u>	<u>Change</u>
Revenues	\$ 330,501	\$ 370,585	\$ 40,084
Wages & Benefits	175,562	195,023	19,461
Operating Expense	(500,412)	(637,498)	(137,086)
Interdepartmental	73,349	90,913	17,564
Capital Outlay	<u>(32,161)</u>	<u>(32,161)</u>	<u>-</u>
Total Expenses	(283,662)	(383,723)	(100,061)
Other Financing	<u>247,789</u>	<u>(58,526)</u>	<u>(306,315)</u>
Change in Fund Balance	<u>\$ 294,628</u>	<u>\$ (71,664)</u>	<u>\$ (366,292)</u>

- Revenue variance is due to less than budgeted intergovernmental revenue but more than budgeted health care services. Budgeted census for April was 116.00, average census for April was 109.9
- Positive Wages & Benefits expense change due to staffing vacancies
- Operating Expense current month change is due to more than budgeted certified nurses professional services for April
- Positive Interdepartmental expenses variance are a result of vacancies in the nursing department
- Capital outlay variance due to the purchase of bath chair lifts, bariatric beds, cordless phones, and vital sign monitors in the first quarter budgeted in a later month

Enterprise Fund – Department Analysis




Year to Date April 30, 2023

Overall Budget

Department	Revenue	Variances			% of Outflow
		Expenditures	Other Financing	Total	
Rocky Knoll	\$ 370,585	\$ (383,723)	\$ (58,526)	\$ (71,664)	↓ -1.38%
Total	\$ 370,585	\$ (383,723)	\$ (58,526)	\$ (71,664)	

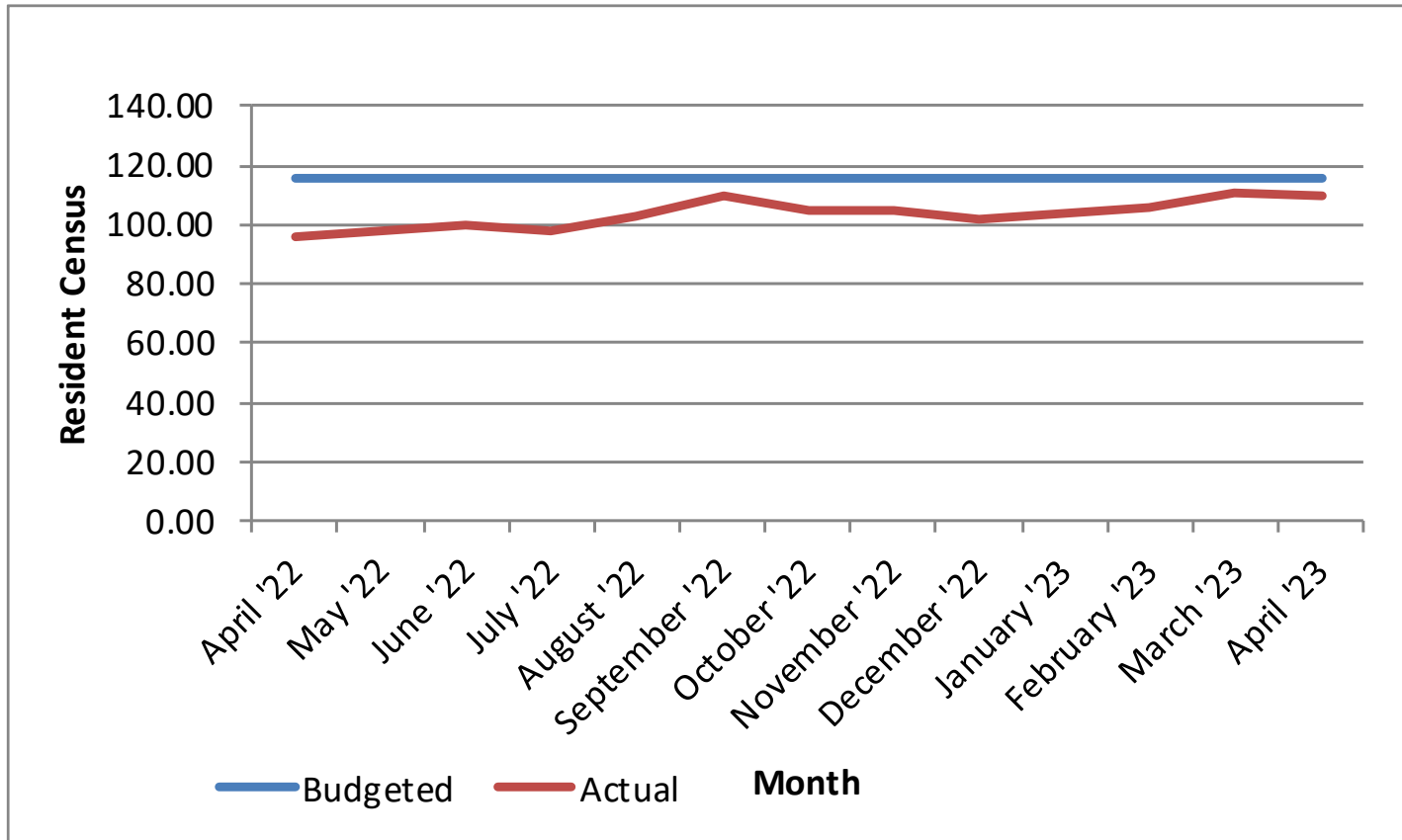
Overtime

Department	Budget	Overtime		
		Actual	\$ Variance	% Variance
Rocky Knoll	\$130,780	\$108,540	\$ 22,240	↑ 17.01%
Total	\$130,780	\$108,540	\$ 22,240	

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

Enterprise Fund (Budget to Actual Census)

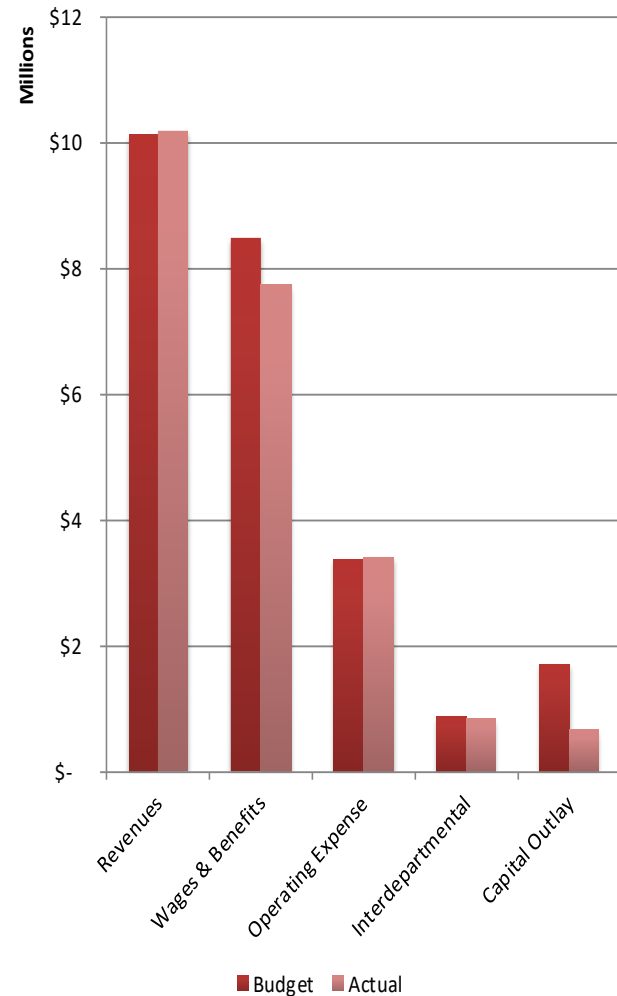
April 30, 2023 (12 Month History)



Internal Services (Budget to Actual)

Year to Date April 30, 2023

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 10,146,351	\$ 10,203,011	\$ 56,660	101%
Wages & Benefits	(8,488,761)	(7,755,498)	733,263	91%
Operating Expense	(3,381,149)	(3,403,828)	(22,679)	101%
Interdepartmental	(855,336)	(829,436)	25,900	97%
Capital Outlay	<u>(1,718,853)</u>	<u>(654,656)</u>	<u>1,064,197</u>	<u>38%</u>
Total Expenses	<u>(14,444,099)</u>	<u>(12,643,418)</u>	<u>1,800,681</u>	<u>88%</u>
Other Financing	<u>690,000</u>	<u>678,128</u>	<u>(11,872)</u>	<u>98%</u>
Change in Fund Balance	<u>\$ (3,607,748)</u>	<u>\$ (1,762,279)</u>	<u>\$ 1,845,469</u>	<u>49%</u>



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

Internal Services (Variance Change)

Year to Date April 30, 2023

	<u>Prior Month</u>	<u>Variance Current Month</u>	<u>Change</u>
Revenues	\$ 362,141	\$ 56,660	\$ (305,481)
Wages & Benefits	455,190	733,263	278,073
Operating Expense	(382,154)	(22,679)	359,475
Interdepartmental	12,024	25,900	13,876
Capital Outlay	145,350	1,064,197	918,847
Total Expenses	<u>230,410</u>	<u>1,800,681</u>	<u>1,570,271</u>
Other Financing	<u>(8,872)</u>	<u>(11,872)</u>	<u>(3,000)</u>
Change in Fund Balance	<u>\$ 583,679</u>	<u>\$ 1,845,469</u>	<u>\$ 1,261,790</u>

- Revenues were less than budgeted. Current month change is due to more than budgeted highway maintenance repairs but more than budgeted municipal charges for Highway
- Positive Wage & Benefits variance due to less than budgeted health expenses for Employee Benefits & Insurance
- Operating Expenses variance is more than budgeted. The current month change was due to less than budgeted engineering, transportation expenses, and roadway for Highway
- Capital Outlay expenses in April included a tractor and excavator for Highway

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, 2023

Overall Budget

Department	Revenue	Variances		Total	% of Outflow
		Expenditures	Other Financing		
Employee Benefits & Insurance	\$ (794,008)	\$ 785,232	\$ -	\$ (8,776)	↓ -0.15%
Highway	862,039	879,904	(11,872)	1,730,071	↑ 24.40%
Information Technology	(11,369)	135,543	-	124,174	↑ 11.08%
Insurance	(2)	2	-	-	→ 0.00%
Total	\$ 56,660	\$ 1,800,681	\$ (11,872)	\$ 1,845,469	

Overtime

Department	Budget	Overtime		% Variance
		Actual	\$ Variance	
Employee Benefits & Insurance	\$ -	\$ -	\$ -	→ 0.00%
Highway	196,154	271,758	(75,604)	↓ -38.54%
Information Systems	-	-	-	→ 0.00%
Insurance	-	-	-	→ 0.00%
Total	\$ 196,154	\$ 271,758	\$ (75,604)	↓ -38.54%

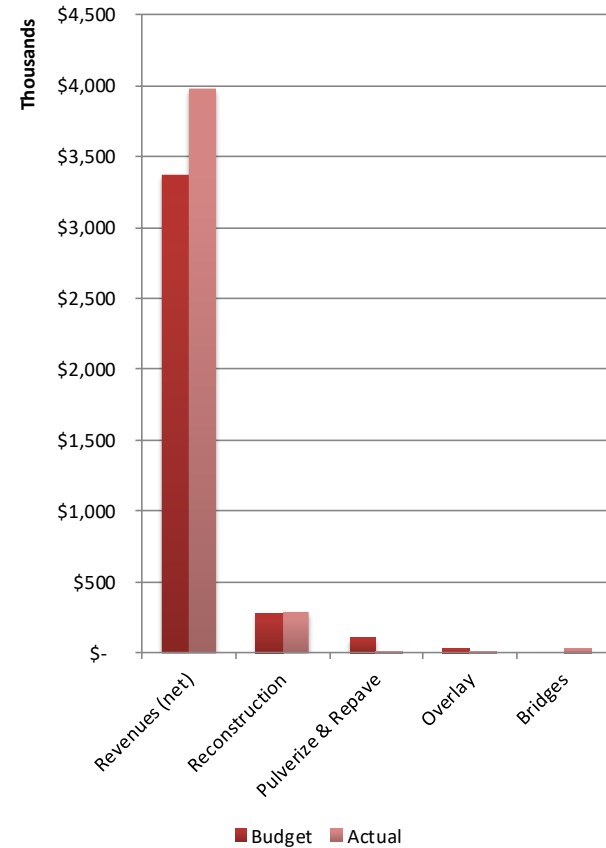
- Employee benefits & insurance – Revenue variance due to lower than anticipated employee enrollment, vacancies, and changes in types of insurance for health, dental, and group life; Expenditure variance due to less than budgeted health, dental, and group life due to lower than anticipated enrollment, vacancies, and changes in coverage types.
 - Health insurance reserve - \$2.34M as of 4/30/2023 compared to \$2.46M as of March month end**
- Highway – Revenue variance due to more than budgeted highway maintenance and municipal charges; Expenditure variance due to less than budgeted engineering, transportation, roadway, and timing of capital outlay

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

Transportation Fund (Budget to Actual)

Year to Date April 30, 2023

	Budget	Actual	Variance	% Actual to Budget
County Sales Tax	\$ 3,377,574	\$ 3,984,406	\$ 606,832	118%
Sales Tax Distribution	-	-	-	N/A
Total Revenues	3,377,574	3,984,406	606,832	118%
Reconstruction	(271,838)	(287,871)	(16,033)	106%
Pulverize & Repave	(101,781)	(2,692)	99,089	3%
Overlay	(26,484)	(8,578)	17,906	32%
Bridges	-	(28,499)	(28,499)	N/A
Sealcoating	-	-	-	N/A
Total Expenses	(400,103)	(327,640)	72,463	82%
Other Financing	(678,000)	(678,000)	-	100%
Change in Fund Balance	\$ 2,299,471	\$ 2,978,766	\$ 679,295	130%



Transportation Fund (Variance Change)

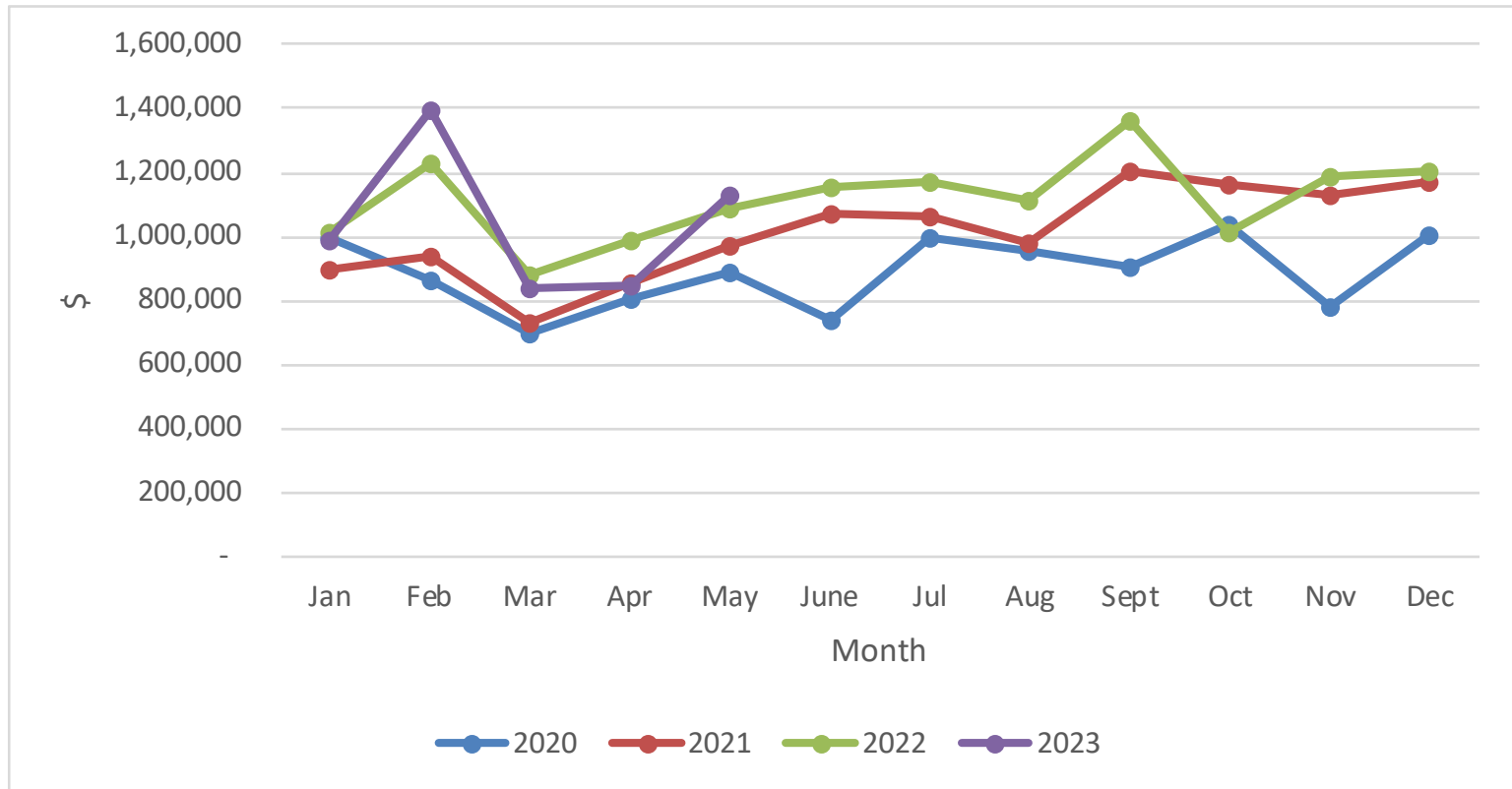
Year to Date April 30, 2023

	<u>Prior Month</u>	<u>Variance</u> <u>Current Month</u>	<u>Change</u>
County Sales Tax	\$ 477,666	\$ 606,832	\$ 129,166
Sales Tax Distribution	-	\$ -	-
Total Revenues	<u>477,666</u>	<u>606,832</u>	<u>129,166</u>
Reconstruction	(15,759)	(16,033)	(274)
Pulverize & Repave	3,239	99,089	95,850
Overlay	(8,578)	17,906	26,484
Bridges	(28,499)	(28,499)	-
Sealcoating	-	-	-
Total Expenses	<u>(49,597)</u>	<u>72,463</u>	<u>122,060</u>
Other Financing	<u>-</u>	<u>-</u>	<u>-</u>
Change in Fund Balance	<u>\$ 428,069</u>	<u>\$ 679,295</u>	<u>\$ 251,226</u>

- Sales tax revenue is more than budget as of April
- Expenses are less than budgeted through April

Transportation Fund

(Actual County Sales Tax Received by Month)



Questions...

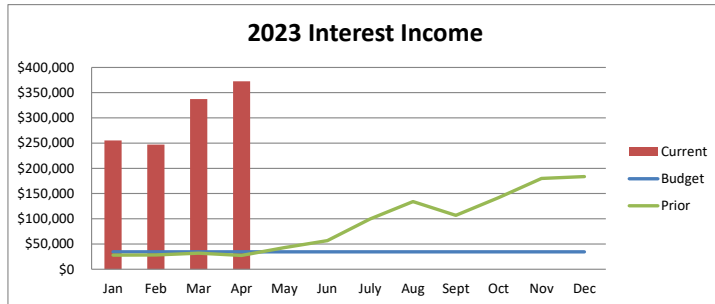
Sheboygan County Portfolio Summary as of April 30, 2023

Holdings	Purchase Date	Purchase Cost	Issuer	CUSIP	Ratings	Current Rate	YTC	YTM	YTW	Maturity Date	Market Value	Book MV	Unrealized Gain	Callable	Call Frequency
	September 24, 2020	1,000,000	Federal Home Loan Bank	3130AKA55	AA+/AAA	0.52%	0.52%	0.52%	0.52%	September 24, 2025	916,360	896,330	20,030		April 24, 2023 Daily
	September 29, 2020	750,000	Federal Home Loan Bank	3130AK353	AA+/AAA	0.30%	0.30%	0.30%	0.30%	September 29, 2023	735,090	723,915	11,175		April 29, 2023 Daily
	March 10, 2021	750,000	Federal Home Loan Bank	3130ALD24	AA+/AAA	0.50%	0.50%	0.50%	0.50%	March 10, 2025	696,510	680,880	15,630		June 10, 2023 Quarterly
	February 24, 2021	750,000	Federal Home Loan Bank	3130ALG66	AA+/AAA	0.40%	0.40%	1.33%	0.40%	February 24, 2028	671,588	651,743	19,845		May 24, 2023 Quarterly
	March 24, 2021	750,000	Federal Home Loan Bank	3130ALJ47	AA+/AAA	0.70%	0.70%	0.70%	0.70%	September 24, 2025	690,308	675,660	14,648		June 24, 2023 Quarterly
	March 30, 2021	750,000	Federal Home Loan Bank	3130ALMH4	AA+/AAA	0.50%	0.50%	1.01%	0.50%	March 30, 2026	691,868	677,535	14,333		June 30, 2023 Quarterly
	March 30, 2021	500,000	Federal Home Loan Bank	3130ALPW8	AA+/AAA	1.00%	1.00%	1.65%	1.00%	March 30, 2028	448,875	435,915	12,960		June 30, 2023 Quarterly
	February 18, 2021	748,695	Federal Home Loan Bank	3130ALS31	AA+/AAA	0.63%	0.66%	0.66%	0.66%	February 17, 2026	679,688	665,633	14,055		May 17, 2023 Quarterly
	May 26, 2021	750,000	Federal Home Loan Bank	3130AMFN7	AA+/AAA	0.50%	0.50%	1.16%	0.50%	May 26, 2026	693,968	678,728	15,240		May 26, 2023 Quarterly
	January 3, 2022	636,002	Federal Home Loan Bank	3130AMU75	AA+/AAA	1.00%	1.32%	1.32%	1.32%	June 26, 2026	584,480	573,199	11,281		April 26, 2023 Monthly
	July 29, 2021	750,000	Federal Home Loan Bank	3130ANBC3	AA+/AAA	0.51%	0.51%	0.51%	0.51%	July 29, 2024	709,785	700,185	9,600		April 29, 2023 Quarterly
	July 28, 2021	750,000	Federal Home Loan Bank	3130ANC57	AA+/AAA	0.50%	0.50%	1.58%	0.50%	July 28, 2028	671,003	650,595	20,408		July 28, 2023 Annually
	September 20, 2021	500,000	Federal Home Loan Bank	3130ANX47	AA+/AAA	0.50%	0.50%	1.12%	0.50%	September 20, 2027	445,970	433,795	12,175		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	453,055	443,715	9,340		April 14, 2023 Quarterly
	October 26, 2021	500,000	Federal Home Loan Bank	3130APHT5	AA+/AAA	1.20%	1.20%	1.20%	1.50%	October 26, 2026	452,715	443,315	9,400		April 26, 2023 Monthly
	September 30, 2021	500,000	Federal Home Loan Bank	3130AP4Q5	AA+/AAA	0.50%	0.50%	1.09%	0.50%	September 30, 2026	455,900	445,500	10,400		June 30, 2023 Quarterly
	February 16, 2022	500,000	Federal Home Loan Bank	3130AQ160	AA+/AAA	0.75%	0.75%	1.55%	0.75%	August 16, 2024	480,380	475,940	4,440		May 16, 2023 Quarterly
	April 28, 2022	499,385	Federal Home Loan Bank	3130ARPS4	AA+/AAA	2.50%	3.06%	4.44%	2.63%	April 28, 2027	489,945	483,020	6,925		April 28, 2023 Annually
	April 29, 2022	750,000	Federal Home Loan Bank	3130ARR52	AA+/AAA	3.00%	3.00%	4.22%	3.00%	April 29, 2027	728,528	718,493	10,035		April 29, 2023 Quarterly
	April 29, 2022	499,069	Federal Home Loan Bank	3130ARS11	AA+/AAA	2.00%	2.75%	4.47%	2.50%	April 29, 2027	488,330	481,820	6,510		April 29, 2023 Quarterly
	March 17, 2022	500,000	Federal Home Loan Bank	3130ARA88	AA+/AAA	1.65%	1.65%	2.48%	1.65%	March 17, 2026	480,895	472,330	8,565		June 17, 2023 Quarterly
	October 19, 2022	492,710	Federal Home Loan Bank	3130ASD48	AA+/AAA	2.37%	4.75%	4.48%	4.48%	July 5, 2023	497,655	493,010	4,645		June 5, 2023 Once
	August 30, 2022	500,000	Federal Home Loan Bank	3130ASYM5	-/AAA	3.40%	3.40%	3.40%	3.40%	August 28, 2023	497,075	497,215	-140		May 28, 2023 Quarterly
	September 16, 2022	500,000	Federal Home Loan Bank	3130ASZ36	AA+/AAA	4.00%	4.00%	4.00%	4.00%	March 16, 2026	489,780	491,190	-1,410		June 16, 2023 Quarterly
	October 17, 2022	507,250	Federal Home Loan Bank	3130ATHD2	AA+/AAA	6.00%	5.23%	5.47%	4.50%	October 17, 2025	500,320	503,585	-3,265		October 17, 2023 Annually
	October 27, 2022	500,000	Federal Home Loan Bank	3130ATLM7	AA+/AAA	5.25%	5.25%	5.25%	5.25%	October 27, 2026	496,390	498,490	-2,100		April 27, 2023 Quarterly
	October 27, 2022	500,000	Federal Home Loan Bank	3130ATNL7	-/-	4.38%	4.38%	4.38%	4.38%	July 27, 2023	499,035	499,540	-505		July 27, 2023 Once
	September 15, 2022	750,000	Federal Home Loan Bank	3130AT2F3	AA+/AAA	4.25%	4.25%	4.25%	4.25%	September 15, 2027	733,553	734,265	-713		June 15, 2023 Quarterly
	January 27, 2023	500,000	Federal Home Loan Bank	3130AUHP2	AA+/AAA	5.50%	5.50%	5.50%	5.50%	January 27, 2028	496,825	500,000	-3,175		July 27, 2023 Quarterly
	August 20, 2020	750,000	Federal Farm Credit Bank	3133EL4J0	AA+/AAA	0.47%	0.47%	0.47%	0.47%	August 19, 2024	708,473	698,888	9,585		April 19, 2023 Daily
	September 29, 2020	750,000	Federal Farm Credit Bank	3133EMBH4	AA+/AAA	0.53%	0.53%	0.53%	0.53%	September 29, 2025	687,173	669,705	17,468		April 29, 2023 Daily
	March 1, 2021	500,000	Federal Farm Credit Bank	3133EMSD5	AA+/AAA	0.25%	0.25%	0.25%	0.25%	March 1, 2024	479,900	473,220	6,680		May 1, 2023 Quarterly
	May 19, 2021	500,000	Federal Farm Credit Bank	3133EMZW5	AA+/AAA	0.73%	0.73%	0.73%	0.73%	May 19, 2025	464,300	456,375	7,925		April 19, 2023 Daily
	September 1, 2022	499,755	Federal Farm Credit Bank	3133ENJ68	-/AAA	3.25%	3.30%	3.30%	3.30%	September 1, 2023	496,910	495,205	1,705		September 1, 2023 Non
	October 27, 2022	493,140	Federal Home Loan Bank	3133834G3	AA+/AAA	2.13%	2.15%	4.40%	4.40%	June 9, 2023	498,465	494,435	4,030		June 9, 2023 Non
	March 26, 2021	742,463	Federal Home Loan Mtg Co	3134GQXW1	-/AAA	0.55%	2.39%	0.78%	0.78%	October 15, 2025	686,873	673,058	13,815		April 15, 2023 Quarterly
	October 23, 2020	800,000	Federal Home Loan Mtg Co	3134GQZT6	-/AAA	0.32%	0.32%	0.32%	0.32%	April 23, 2024	763,488	752,712	10,776		April 23, 2023 Quarterly
	January 26, 2023	750,000	Federal Home Loan Mtg Co	3134GYD74	AA+/AAA	5.00%	5.00%	5.00%	5.00%	January 26, 2027	744,960	750,000	-5,040		January 26, 2024 Annually
	January 27, 2023	750,000	Federal Home Loan Mtg Co	3134GYEN8	AA+/AAA	5.00%	5.00%	5.00%	5.00%	July 27, 2026	743,768	750,000	-6,233		July 27, 2023 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	495,910	500,000	-4,090		November 24, 2023 Quarterly
	April 16, 2023	500,000	Federal Home Loan Mtg Co	3134GYPB2	AA+/AAA	5.13%	5.13%	5.13%	5.13%	April 26, 2027	500,055	500,000	55		October 26, 2023 Quarterly
	August 26, 2020	750,000	Federal National Mtg Assoc	3136G4V91	AA+/AAA	0.40%	0.40%	0.40%	0.40%	February 26, 2024	721,163	711,375	9,788		May 26, 2023 Quarterly
	August 28, 2020	750,000	Federal National Mtg Assoc	3136G4Z97	AA+/AAA	0.38%	0.38%	0.38%	0.38%	February 28, 2024	720,840	711,030	9,810		May 26, 2023 Quarterly
	August 28, 2020	750,000	Federal National Mtg Assoc	3136G4Z88	AA+/AAA	0.33%	0.33%	0.33%	0.33%	August 28, 2023	738,135	728,160	9,975		May 28, 2023 Quarterly
	March 9, 2021	499,530	Federal Home Loan Mtg Co	3137EAF42	AA+/AAA	0.25%	0.28%	0.28%	0.28%	December 4, 2023	486,180	479,270	6,910		June 4, 2023 Quarterly
	October 29, 2020	500,000	Federal Ag Mtg Corp	31422BY38	-/-	0.43%	0.43%	0.43%	0.43%	October 29, 2025	458,885	449,995	8,890		October 29, 2025 Non
	July 5, 2013	706,177	Government National Mtg Assoc	38378TKF6	AA+/AAA	1.19%	1.41%	1.41%	1.41%	May 20, 2043	667,123	663,602	3,522		May 20, 2043 Monthly
	June 10, 2013	195,000	Shorewood Hills, WI	825224EK0	AA+/AAA	2.50%	2.50%	2.50%	2.50%	May 1, 2023	195,000	193,623	1,377		May 1, 2023 Non
	June 10, 2013	185,000	Shorewood Hills, WI	825224EL8	AA+/AAA	2.75%	2.75%	2.75%	2.75%	May 1, 2024	180,728	180,345	383		May 1, 2023 Daily
	October 6, 2020	252,547	Madison, WI	55844PVG0	AAA/-	2.00%	2.00%	0.43%	0.43%	March 1, 2024	234,379	233,410	970		April 1, 2023 Daily
	March 23, 2021	700,000	Rock County, WI	772028RM0	-/AA1	0.40%	0.40%	0.40%	0.40%	September 1, 2024	660,520	653,625	6,895		September 1, 2024 Non
	March 13, 2013	90,000	Auburdale SD, WI	05068PCN0	AA/-	3.10%	3.10%	3.10%	3.10%	March 1, 2026	88,273	87,343	930		April 1, 2023 Daily
	July 19, 2019	249,000	American National Bank - Fox Cities CD	02772JBD1	Local	2.00%	2.00%	2.00%	2.00%	July 19, 2023	247,339	245,813	1,526		July 19, 2023 Non
	October 30, 2017	249,000	Choice Bank CD	17037VBF8	Local	2.20%	2.20%	2.20%	2.20%	October 30, 2023	245,661	244,147	1,514		October 30, 2023 Non
	August 4, 2021	246,518	Jpmorgan Chase CD	48128UZ88	Local	0.65%	0.85%	0.85%	0.85%	August 17, 2026	216,906	216,548	359		August 17, 2026 Non
	February 25, 2022	247,033	National BK CD	633368FP5	Local	1.55%	4.82%	1.71%	1.71%	February 25, 2027	220,245	220,440	-194		April 25, 2023 Monthly
	January 11, 2023	249,000	State Bank of Chilton,WI CD	85641PDX5	Local	4.45%	4.45%	4.45%	4.45%	January 12, 2026	245,795	249,000	-3,205		January 12, 2026 Non
	January 18, 2019	249,000	Wells Fargo Bank CD	949763WU6	Local	3.20%	3.20%	3.20%	3.20%	January 18, 2024	246,019	245,337	682		January 18, 2024 Non
Various		334,941	LGIP - General	LGIPGEN	State	4.80%	4.80%	4.80%	4.80%	N/A	334,941	334,941	-	n/a	Liquid
Various		7,710,434	LGIP - County Sales Tax	LGIPST	State	4.80%	4.80%	4.80%	4.80%	N/A	7,710,434	7,710,434	-	n/a	Liquid
Various		2,361,959	LGIP - Building	LGIPBLDG	State	4.80%	4.80%	4.80%	4.80%	N/A	2,361,959	2,361,959	-	n/a	Liquid
Various		57,106,557	Associated Bank - MM	ASBKREPO2	Local	4.68%	4.68%	4.68%	4.68%	N/A	57,106,557	57,106,557	-	n/a	Liquid
Various		9,961	Wisconsin Bank & Trust - MM	CBTMM1	Local	0.01%	0.01%	0.01%	0.01%	N/A	9,961	9,961	-	n/a	Liquid
Various		1,047	Cleveland State Bank	CLESTBK	Local	0.40%	0.40%	0.40%	0.40%	N/A	1,047	1,047	-	n/a	Liquid
Various		7,082,181	Associated Bank - Checking	ASBKCHK1	Local	4.83%	4.83%	4.83%	4.83%	N/A	7,082,181	7,082,181	-	n/a	Liquid
TOTALS		106,893,354									105,326,416	104,959,279	367,137		

Calls, Pay Downs, and Maturities

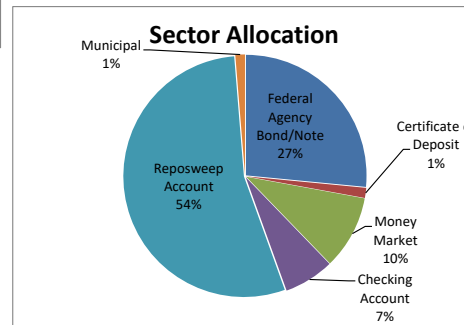
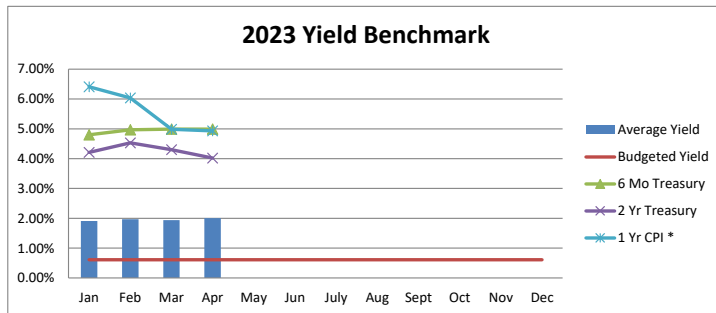
Maturity Date	Book MV	Issuer	Broker	Rating	Current Rate	Gain/Loss Sale	Sale Price	Type
April 20, 2023	493,735	Federal Home Loan Mtg Co	MBS	AA+/AAA	0.375%	\$4,880	500,000	Matured

Sheboygan County Portfolio Summary as of April 30, 2023

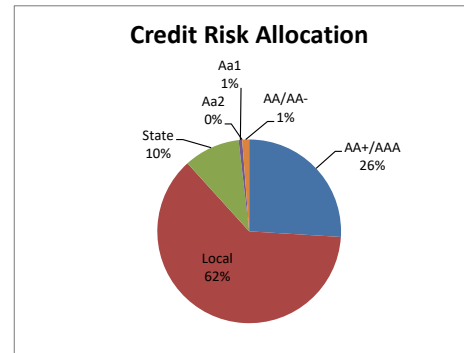


2023 Interest	
Annual Budget	\$414,241
Budget to Date	\$138,080
Actual to Date	\$1,212,583
Variance	\$1,074,503
Budgeted Yield	0.61%
Avg Weighted Yield	2.01%

Issuer	% of Portfolio
Associated Bank	60.94%
FHLB	16.50%
LGIP	9.88%
FHLMC	4.20%
FFCB	2.69%
FNMA	2.07%
GNMA	0.63%
Rock County, WI	0.63%
FAMC	0.44%
Shorewood Hills, WI	0.36%
American National Bank - Fox C	0.23%
Wells Fargo Bank CD	0.23%
State Bank of Chilton, WI CD	0.23%
Choice Bank CD	0.23%
Madison, WI	0.22%
National Bk CD	0.21%
Jpmorgan Chase CD	0.21%
Auburndale SD, WI	0.08%
Wisconsin Bank & Trust - MM	0.01%
Cleveland State Bank	0.00%



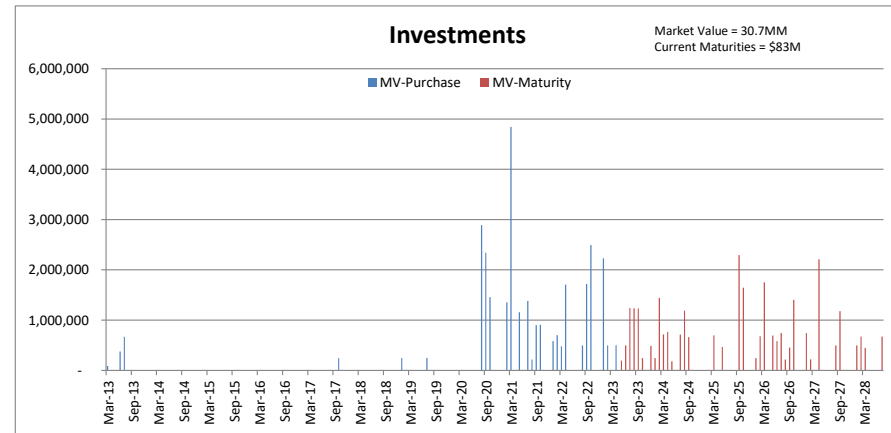
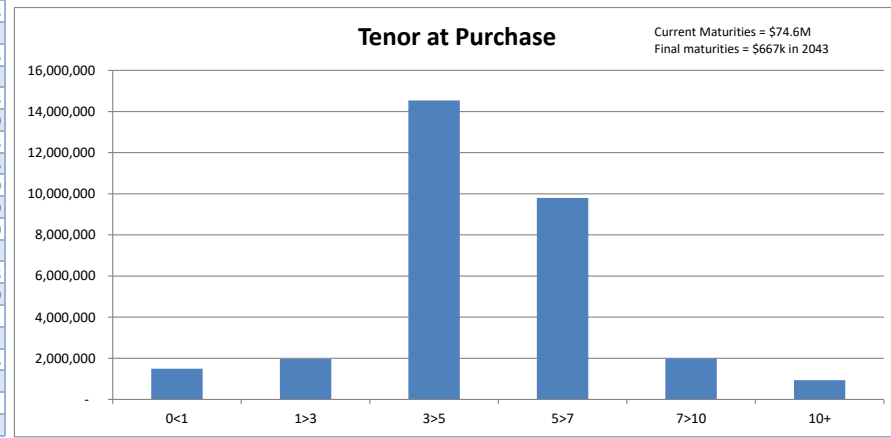
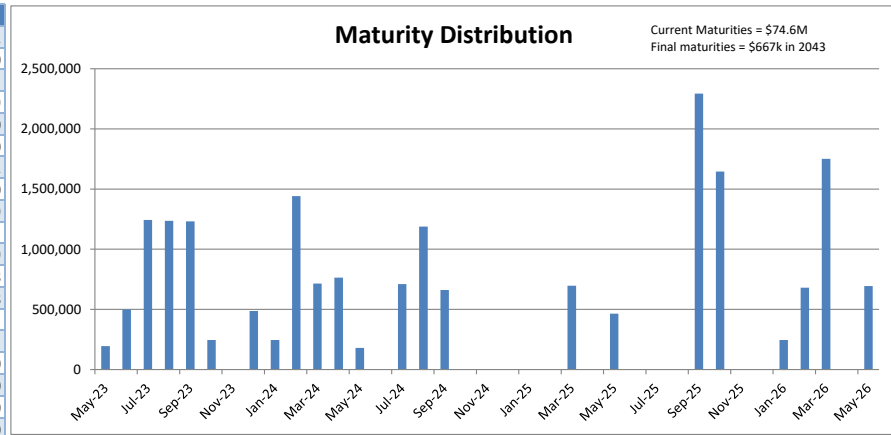
Sum of Market Value	
Cash	74,607,081
Investments	30,719,335
Grand Total	105,326,416



Sheboygan County Portfolio Summary as of April 30, 2023

Call Month	Market Value
Current	74,607,081
Apr-23	9,907,880
May-23	6,058,463
Jun-23	6,169,988
Jul-23	2,657,969
Sep-23	496,910
Oct-23	1,246,036
Nov-23	495,910
Jan-24	990,979
Sep-24	660,520
Oct-25	458,885
Jan-26	245,795
Aug-26	216,906
Sep-27	445,970
May-43	667,123

Maturity Month	Market Value
Current	74,607,081
May-23	195,000
Jun-23	498,465
Jul-23	1,244,029
Aug-23	1,235,210
Sep-23	1,232,000
Oct-23	245,661
Dec-23	486,180
Jan-24	246,019
Feb-24	1,442,003
Mar-24	714,279
Apr-24	763,488
May-24	180,728
Jul-24	709,785
Aug-24	1,188,853
Sep-24	660,520
Mar-25	696,510
May-25	464,300
Sep-25	2,293,840
Oct-25	1,646,078
Jan-26	245,795
Feb-26	679,688
Mar-26	1,750,815
May-26	693,968
Jun-26	584,480
Jul-26	743,768
Aug-26	216,906
Sep-26	455,900
Oct-26	1,402,160
Jan-27	744,960
Feb-27	220,245
Apr-27	2,206,858
Aug-27	495,910
Sep-27	1,179,523
Jan-28	496,825
Feb-28	671,588
Mar-28	448,875
Jul-28	671,003
May-43	667,123



6/25	6/26	6/27	6/28	6/29	6/30	7/1
			Finance Ctee			
7/2	7/3	7/4	7/5	7/6	7/7	7/8
7/9	7/10	7/11	7/12	7/13	7/14	7/15
			Finance Ctee			
7/16	7/17	7/18	7/19	7/20	7/21	7/22
		County Board				
7/23	7/24	7/25	7/26	7/27	7/28	7/29
			Finance Ctee			
7/30	7/31	8/1	8/2	8/3	8/4	8/5
8/6	8/7	8/8	8/9	8/10	8/11	8/12
			Finance Ctee			
8/13	8/14	8/15	8/16	8/17	8/18	8/19
		County Board	Tentative			
8/20	8/21	8/22	8/23	8/24	8/25	8/26
			Finance Ctee			
8/27	8/28	8/29	8/30	8/31	9/1	9/2
			Tentative			

9/3	9/4	9/5	9/6	9/7	9/8	9/9
			Tentative			
9/10	9/11	9/12	9/13	9/14	9/15	9/16
			Finance Ctee			
9/17	9/18	9/19	9/20	9/21	9/22	9/23
		County Board	Tentative			
9/24	9/25	9/26	9/27	9/28	9/29	9/30
			Finance Ctee			
10/1	10/2	10/3	10/4	10/5	10/6	10/7
			Save the Date			
10/8	10/9	10/10	10/11	10/12	10/13	10/14
			Finance Ctee		Budget Published	
10/15	10/16	10/17	10/18	10/19	10/20	10/21
10/22	10/23	10/24	10/25	10/26	10/27	10/28
		County Board	Finance Ctee			
10/29	10/30	10/31	11/1	11/2	11/3	11/4
		County Board Budget Review		Finance Ctee		
11/5	11/6	11/7	11/8	11/9	11/10	11/11
		County Board	Finance Ctee			