

**NOTICE OF MEETING**

SHEBOYGAN COUNTY FINANCE COMMITTEE

**July 10, 2024 - 3:30 PM**

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

Topic: Finance Committee Meeting  
Time: July 10, 2024 03:30 PM Central Time (US and Canada)

Join Zoom Meeting

<https://us06web.zoom.us/j/86284165077?pwd=TXKXCloKK1a1BW8ldVe9wLFHriXqIF.1>

Meeting ID: 862 8416 5077

Passcode: 601110

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

**\*AMENDED AGENDA\***

Call to Order

Certification of Compliance with Open Meeting Law

Approval of Minutes

Finance Committee – June 12, 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 Clerk

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

Information Technology

Consideration of Five-Year Capital Plan Project Funding Request

Consideration of Out-of-State Travel for IT Employee

Consideration of Change Departmental Table of Organization

Transportation Director

Consideration of Highway Division Purchasing Equipment from Auction

Finance Director

Additional Finance Committee Meetings for Budget Review

Financial Statements – May

Investment Statements – May

Approval of Vouchers

## Approval of Attendance at Other Meetings or Functions

## Adjournment

Next Scheduled Meeting – July 24, 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

**June 12, 2024**

**Called to Order: 3:30 P.M.**

**Adjourned: 5:07 P.M.**

MEMBERS PRESENT: Vern Koch, Kathleen Donovan, William Goehring, Curt Brauer

**Remote:** Thomas Wegner

MEMBERS ABSENT:

ALSO PRESENT:

**In Person:** Keith Abler, Edward Procek, Alayne Krause, Steve Hatton, Jeremy Fetterer, Stefanie Albrecht, Wendy Siegert, Emily Stewart, David Loomis, Aaron Brault, Christopher Lewinski, Crystal Fieber, Laura Henning-Lorenz

**Remote:** Tara Duwe, Brenda Hanson, 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. June 7, 2024.

Supervisor Brauer moved to approve the minutes of May 22, 2024. Motion seconded by Supervisor Goehring. Motion carried with no opposition.

Correspondence – None.

County Administrator, Alayne Krause informed the committee the Alliant Energy Edgewater location will no longer be decommissioned. A press release was shared yesterday with the county board announcing the newly appointed Sheriff as Matthew Spence. 2025 budget development and plans for the upcoming Leadership Forum continue to come together. The 5-Year Capital Plan is also in progress as all departments have submitted their requests and administratively they have been reviewed.

Finance Director, Steve Hatton, informed the committee that information requested for the IRS review of the County's 2017 Promissory Note has been assembled and will be submitted tomorrow. The financial audit team is wrapping up and getting ready for the final review of the 2023 period. Sales tax collections year to date through May are 7.7% higher compared to the same period last year. Also, the state will reduce their fee for administering Sales Tax collections. Currently the state withholds 1.75% of each sales tax dollar collected. Effective July 1, 2024, the fee will be reduced to 0.75%. Inflation data for May was also released this week reporting a 3.27% annual rate, which is down slightly from April. The Finance team is down two members and is actively recruiting to fill the roles. Planning for the paused ERP project is progressing with a future plan proposal anticipated for release by the end of July.

The Committee discussed Resolution No. 1 – Approving Use of American Rescue Plan Act (ARPA) Funds (No. 9). County Administrator, Alayne Krause gave an overview of the resolution.

Supervisor Brauer moved to recommend that the Resolution be adopted. Motion seconded by Supervisor Goehring. Motion Carried.

The Committee discussed Resolution No. 2 – Requesting State Stewardship Local Assistance Grant for Mountain Biking/Hiking Trail System at Rocky Knoll. Planning & Conservation Director, Aaron Brault presented the Resolution. Supervisor Brauer moved to recommend that the Resolution be adopted. Motion seconded by Supervisor Donovan. Motion Carried.

Corporation Counsel, Crystal Fieber presented Consideration of Resolution No. \_\_\_\_ - Authorizing Sheboygan County to Enter into the Settlement Agreement with Kroger Co., related to the Opioid Class Action Litigation. Supervisor Brauer moved to approve the updated Resolution as presented and introduce the resolution to the County Board in June. Motion seconded by Supervisor Goehring. Motion Carried.

Corporation Counsel, Crystal Fieber presented Consideration of Resolution No. \_\_\_\_ - Approving Transfer of Ownership and Election Voting Equipment. Chairperson Koch tabled the Resolution and to move it to a future meeting agenda when the County Clerk is available to answer questions. Decision carried with no objections.

Information Technology Director, Christopher Lewinski presented the Information Technology Department Vehicle Use Policy. Supervisor Brauer moved to approve the policy. Motion seconded by Supervisor Donovan. Motion carried.

Accounting Manager for Health and Human Services, Tara Duwe presented 2024 Budget Adjustments. Supervisor Brauer moved to approve the request. Motion seconded by Supervisor Goehring. Motion Carried.

Supervisor Wegner joined remotely at 4:05pm

County Treasurer, Laura Henning-Lorenz, presented Final List for In Rem No. 50. Supervisor Goehring moved to approve the recommendation of the treasurer and as to line #8 the amount shall not exceed \$4,100.00 and is contingent upon the City of Sheboygan Falls acquiring ownership of the parcel. Motion seconded by Supervisor Brauer. Motion carried.

Finance Director, Steve Hatton presented a Pay Exception Request to Hire Above the Midpoint. Supervisor Brauer moved to approve the request. Motion seconded by Supervisor Donovan. Motion carried.

The Committee discussed the Self-Imposed Debt Borrowing Limit. County Administrator, Alayne Krause and Finance Director, Steve Hatton presented information on the topic. County Staff will gather additional information for a future meeting. No action taken.

Supervisor Wegner left remotely at 4:46 pm.

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

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

Vouchers were reviewed. Supervisor Brauer moved to approve the expenditures. Motion seconded by Supervisor Goehring. Motion carried.

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

Supervisor Donovan moved to adjourn. Motion seconded by Supervisor Brauer. Motion carried.

Wendy Siegert  
Recording Secretary

William Goehring  
Secretary

**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 Ablor, Chairperson

\_\_\_\_\_  
Date

\_\_\_\_\_  
Jon Dolson, County Clerk

\_\_\_\_\_  
Date



1                   **SHEBOYGAN COUNTY    RESOLUTION NO. \_\_\_\_\_ (2024/25)**

2  
3           **Re:    Approving Transfer of Ownership and Election Voting Equipment**  
4           **Agreement**

5  
6  
7           **WHEREAS**, pursuant to Wis. Stat. § 5.68(1), cities, villages and towns are responsible  
8 for the cost of voting equipment; and

9  
10           **WHEREAS**, pursuant to Resolution No. 13 (2023/24), the Sheboygan County Board of  
11 Supervisors authorized the purchase of voting equipment for municipalities within the County  
12 using ARPA funds; and

13  
14           **WHEREAS**, pursuant to Wis. Stat. §59.23(2)(i), the County Clerk is the chief election  
15 officer of the County in relation to the preparation and distribution of ballots and the canvass and  
16 return of votes at general, judicial, and special elections; and

17  
18           **WHEREAS**, uniformity of voting equipment within Sheboygan County creates efficiency  
19 with training, sharing of resources, and reporting of election results.

20  
21           **NOW, THEREFORE, BE IT RESOLVED** that the Election Voting Equipment Agreement  
22 template on file in the County Clerk’s office is hereby approved.

23  
24           Respectfully submitted this 18<sup>th</sup> day of June, 2024.

25  
26  
27                                   **FINANCE COMMITTEE**

28  
29  
30  
31 \_\_\_\_\_  
32 Vern Koch, Chairperson

33 \_\_\_\_\_  
34 Kathleen Donovan, Vice-Chairperson

35  
36  
37 \_\_\_\_\_  
38 William Goehring, Secretary

39 \_\_\_\_\_  
40 Curt Brauer

41 \_\_\_\_\_  
42 Thomas Wegner

43  
44                                   Opposed to Introduction:

# Sheboygan County Capital Project Funding Request

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<b>Project Name:</b>	Replace Network Infrastructure
<b>Department:</b>	Information Technology
<b>Project Manager(s):</b>	<b>Chris Lewinski</b>
<b>Committee:</b>	<b>Finance</b>
<b>Project Number</b>	<b>3011</b>

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## 1 Project Case

### 1.1 Project Overview

This project would replace the County's network infrastructure at all County facilities except Rocky Knoll.

### 1.2 Project Purpose

The majority of the County's network 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 aged network switches and wireless access points.
2. Configure all new network switches and access points 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	\$ 135,384	\$ 135,384	\$ -	
2025 - 1st quarter				
2025 - 2nd quarter	\$ 67,765	\$ 67,765		IT Fund Balance
2025 - 3rd quarter				
2025 - 4th Quarter				
2025 Total	\$ 67,765	\$ 67,765	\$ -	
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	\$ -	\$ -	\$ -	
2029 - 1st quarter				
2029 - 2nd quarter				
2029 - 3rd quarter				
2029 - 4th Quarter				
2029 Total	\$ -	\$ -	\$ -	
SUB TOTAL 2025-2029	\$ 67,765	\$ 67,765	\$ -	
Later Years			\$ -	
TOTAL	\$ 203,149	\$ 203,149	\$ -	
Check	\$ -	\$ -	\$ -	
Additional details Other Funding				

3011 Replace Network Infrastructure

5 Project Cost Worksheet (continued)

Departmental cost		DEPARTMENT	DEPARTMENT	ASSET LIFE
	TOTAL	IT		YEARS
Land	\$ -			
Buildings	\$ -			
Infrastructure	\$ -			
Improvements	\$ -			
Equipment	\$ -			
Computer Hardware	\$ 183,150	\$ 183,150		
Computer Software	\$ -			
Consulting	\$ 20,000	\$ 20,000		
Other	\$ -			
<b>TOTAL</b>	<b>\$ 203,149</b>	<b>\$ -</b>	<b>\$ -</b>	

Check \$ 1

5 Project Cost Summary

Year	Total Cost	Other Funding	Bonding
Prior Years	\$ 135,384	\$ 135,384	\$ -
2025	\$ 67,765	\$ 67,765	\$ -
2026	\$ -	\$ -	\$ -
2027	\$ -	\$ -	\$ -
2028	\$ -	\$ -	\$ -
2029	\$ -	\$ -	\$ -
<b>SUB Total</b>	<b>\$ 67,765</b>	<b>\$ 67,765</b>	<b>\$ -</b>
Later Years	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 203,149</b>	<b>\$ 203,149</b>	<b>\$ -</b>

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: <b>This network infrastructure is critical to the secure, reliable operation of the County's network.</b>	X	\$ 77,764
6 Other Priority reason: Please detail		\$
7 Project desirable, either improving service or efficiency		\$

**3011 Replace Network Infrastructure**

**7 Project Critical Success Factors (Key Performance Indicators)**

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

**8 Project Duration Estimates**

<b>Project Milestone</b>	<b>Date Estimate</b>
Project Start Date	2/1/2022
Project Bids Solicited	2/5/2022, 2/1/2024, 2/1/2025
Project Contracts Signed - Hardware Procured	3/5/2022, 3/1/2024, 3/1/2025
Project Construction to begin - Hardware Configuration Begins	4/1/2022, 4/1/2024, 4/1/2025
Project Construction to end - Hardware deployed in Production environment	6/1/2022, 6/1/2024, 6/1/2025
Final Payments for Project completion	7/1/2025

<b>9 Project Users</b>	<b>Impacts and Interface</b>
<b>External</b>	
Road Users	
Business/Residences on route	
<b>Internal</b>	Some planned downtime of network. This will be scheduled, as often as possible, outside of normal County business hours so as to minimize impact to County operations.

<b>10 Project Tolerances</b>	
TIME	Timeline to complete project may be revised due to competing priorities or due to premature/unplanned hardware failures requiring immediate replacement.
COST	Cost of hardware may increase due to inflation; as such, contingency percentages have been applied to subsequent phases of the project.
RISK	
BENEFICIARIES	
SCOPE	
QUALITY	

# Sheboygan County Capital Project Funding Request

<b>Project Name:</b>	Data Center Hardware
<b>Department:</b>	Information Technology
<b>Project Manager(s):</b>	<b>Chris Lewinski</b>
<b>Committee:</b>	<b>Finance Committee</b>
<b>Project Number</b>	<b>3013</b>

## 1 Project Case

<b>1.1 Project Overview</b>
<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 was originally planned for completion in 2026. However, in subsequent years to the original request, it was determined that the hardware's support lifecycle ends in 2025, necessitating its purchase be moved up one calendar year to 2025.</p>
<b>1.2 Project Purpose</b>
<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>

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

<b>3 Project Identification and Alternatives</b>
<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>

<b>4 Project Issues</b>
<p>There are two foreseeable issues with this project waiting beyond 2025 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	\$ -	\$ -	\$ -	
2025 - 1st quarter				
2025 - 2nd quarter	\$ 511,852			
2025 - 3rd quarter	\$ 204,534			
2025 - 4th Quarter	\$ 35,819			
2025 Total	\$ 752,205	\$ -	\$ 752,205	
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	\$ -	\$ -	\$ -	
2029 - 1st quarter				
2029 - 2nd quarter				
2029 - 3rd quarter				
2029 - 4th Quarter				
2029 Total	\$ -	\$ -	\$ -	
SUB TOTAL 2025-2029	\$ 752,205	\$ -	\$ 752,205	
Later Years			\$ -	
TOTAL	\$ 752,205	\$ -	\$ 752,205	
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	\$ 703,190	\$ 703,190		
Computer Software	\$ 29,015	\$ 29,015		
Consulting	\$ 20,000	\$ 20,000		
Other	\$ -			
<b>TOTAL</b>	<b>\$ 752,205</b>	<b>\$ 752,205</b>	<b>\$ -</b>	

Check \$ (0)

**5 Project Cost Summary**

Year	Total Cost	Other Funding	Bonding
Prior Years	\$ -	\$ -	\$ -
2025	\$ 752,205	\$ -	\$ 752,205
2026	\$ -	\$ -	\$ -
2027	\$ -	\$ -	\$ -
2028	\$ -	\$ -	\$ -
2029	\$ -	\$ -	\$ -
<b>SUB Total</b>	<b>\$ 752,205</b>	<b>\$ -</b>	<b>\$ 752,205</b>
Later Years	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 752,205</b>	<b>\$ -</b>	<b>\$ 752,205</b>

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: <b>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.</b>	X	\$ 511,852
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		1/1/2025
Project Bids Solicited		2/1/2025
Project Contracts Signed	Hardware procured	3/15/2025
Project Construction to begin	SANs configured and deployed	5/15/2025
Project Construction to end	Servers configured and deployed	9/1/2025
Final Payments for Project completion		11/1/2025

9 Project Users	Impacts and Interface
<b>External</b>	
Road Users	
Business/Residences on route	
<b>Internal</b>	Some planned downtime of network. This will be scheduled, as often as possible, outside of normal County business hours so as to minimize impact to County operations.
End User	

10 Project Tolerances	
TIME	
COST	
RISK	
BENEFICIARIES	
SCOPE	
QUALITY	

# Sheboygan County Capital Project Funding Request

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<b>Project Name:</b>	Microsoft Office Upgrade
<b>Department:</b>	Information Technology
<b>Project Manager(s):</b>	<b>Chris Lewinski</b>
<b>Committee:</b>	<b>Finance Committee</b>
<b>Project Number</b>	<b>3012</b>

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## 1 Project Case

<b>1.1 Project Overview</b>
This project is to complete a County wide upgrade of Microsoft Office (Word, Excel, PowerPoint, Access, Visio, Project) from version 2019 to version 2021.
<b>1.2 Project Purpose</b>
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.

<b>2 Primary Project Objectives</b>
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.

<b>3 Project Identification and Alternatives</b>
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.

<b>4 Project Issues</b>
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			\$ -	
2025 - 1st quarter				
2025 - 2nd quarter	\$ 260,733	\$ 260,733		Net Position
2025 - 3rd quarter	\$ 25,000	\$ 25,000		Net Position
2025 - 4th Quarter				
2025 Total	\$ 285,733	\$ 285,733	\$ -	
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	\$ -	\$ -	\$ -	
2029 - 1st quarter				
2029 - 2nd quarter				
2029 - 3rd quarter				
2029 - 4th Quarter				
2029 Total	\$ -	\$ -	\$ -	
SUB TOTAL 2025-2029	\$ 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	\$ -			
<b>TOTAL</b>	<b>\$ 285,733</b>	<b>\$ 285,733</b>	<b>\$ -</b>	

Check \$ -

**5 Project Cost Summary**

Year	Total Cost	Other Funding	Bonding
Prior Years	\$ -	\$ -	\$ -
2025	\$ 285,733	\$ 285,733	\$ -
2026	\$ -	\$ -	\$ -
2027	\$ -	\$ -	\$ -
2028	\$ -	\$ -	\$ -
2029	\$ -	\$ -	\$ -
<b>SUB Total</b>	<b>\$ 285,733</b>	<b>\$ 285,733</b>	<b>\$ -</b>
Later Years	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 285,733</b>	<b>\$ 285,733</b>	<b>\$ -</b>

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: <b>Software is end-of-life and out-of-support in October 2025.</b>	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	1/1/2025
Software procured	2/15/2025
Software deployment and training begins	3/15/2025
Software deployment and training concludes	8/15/2025
Project completion	10/1/2025

9 Project Users	Impacts and Interface
<b>External</b>	Microsoft Office employee training
Road Users	
Business/Residences on route	
<b>Internal</b>	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

<b>Project Name:</b>	Microsoft Licensing Refresh
<b>Department:</b>	Information Technology
<b>Project Manager(s):</b>	Chris Lewinski
<b>Committee:</b>	Finance Committee
<b>Project Number</b>	NEW

### 1 Project Case

<b>1.1 Project Overview</b>
This project is to refresh all of the County's Microsoft server and database licensing.
<b>1.2 Project Purpose</b>
The County currently owns perpetual licenses for Microsoft Windows Server, SQL Server and Client Access Licenses (CALs). Nearly all of these licenses are past or nearly past their useful service life, meaning they are at a version level that is no longer receiving security updates or will soon no longer be. This project would replace those licenses with new licenses at the latest version level, ensuring security updates and patches for the next 8 years. This project would also eliminate the need for ongoing software maintenance, an alternative strategy for keeping the software version that is currently supported with updates.

<b>2 Primary Project Objectives</b>	
Be in compliance with Microsoft licensing terms and conditions. Upgrade vulnerable software to a more current version. IT operational expenditures by eliminating the need for ongoing software maintenance costs.	Reduce

<b>3 Project Identification and Alternatives</b>
This project was identified as we developed a plan to upgrade our Microsoft license versions and ensure that Sheboygan County possesses the appropriate number of licenses for its employees and computing environment. The alternative would be to continue paying software maintenance costs annually and upgrade the software versions periodically as new versions become available. This conventional approach results in much higher operational costs that are likely unsustainable.

<b>4 Project Issues</b>
If these licenses are not replaced in the near future, Sheboygan County will not only be vulnerable to security exploits, but will not be in compliance with Microsoft terms and conditions related to license counts.

**5 Project Cost Worksheet**

Funding	Expenditure	Other Funding	Bonding	Source(s) of Other Funding
Prior years			\$ -	
2025 - 1st quarter				
2025 - 2nd quarter	\$ 246,717			
2025 - 3rd quarter				
2025 - 4th Quarter				
2025 Total	\$ 246,717	\$ -	\$ 246,717	
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	\$ -	\$ -	\$ -	
2029 - 1st quarter				
2029 - 2nd quarter				
2029 - 3rd quarter				
2029 - 4th Quarter				
2029 Total	\$ -	\$ -	\$ -	
SUB TOTAL 2025-2029	\$ 246,717	\$ -	\$ 246,717	
Later Years			\$ -	
<b>TOTAL</b>	\$ 246,717	\$ -	\$ 246,717	
Check	\$ -	\$ -	\$ -	
<b>Additional details Other Funding</b>				

**5 Project Cost Worksheet (continued)**

Departmental cost		DEPARTMENT	DEPARTMENT	ASSET LIFE
	TOTAL	IT		YEARS
Land	\$ -			
Buildings	\$ -			
Infrastructure	\$ -			
Improvements	\$ -			
Equipment	\$ -			
Computer Hardware	\$ -			
Computer Software	\$ 246,717			
Consulting				
Other	\$ -			
<b>TOTAL</b>	<b>\$ 246,717</b>	<b>\$ -</b>	<b>\$ -</b>	

Check \$ -

**5 Project Cost Summary**

Year	Total Cost	Other Funding	Bonding
Prior Years	\$ -	\$ -	\$ -
2025	\$ 246,717	\$ -	\$ 246,717
2026	\$ -	\$ -	\$ -
2027	\$ -	\$ -	\$ -
2028	\$ -	\$ -	\$ -
2029	\$ -	\$ -	\$ -
<b>SUB Total</b>	<b>\$ 246,717</b>	<b>\$ -</b>	<b>\$ 246,717</b>
Later Years	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 246,717</b>	<b>\$ -</b>	<b>\$ 246,717</b>

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: <b>Software is end-of-life and out-of-support in 2025/2026.</b>	X	\$ 246,717
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	1/1/2025
Software procured	2/15/2025
Software upgrade begins.	3/15/2025
Software upgrade concludes	3/15/2026
Project completion	4/1/2026

9 Project Users	Impacts and Interface
<b>External</b>	
Road Users	
Business/Residences on route	
<b>Internal</b>	County IT employees will need to systematically update/upgrade all servers and databases to the new licensing versions.

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 the County's current versions of Windows Server OS and SQL Server, leaving this software vulnerable to security exploits.
BENEFICIARIES	
SCOPE	
QUALITY	

# Sheboygan County Capital Project Funding Request

<b>Project Name:</b>	Replace VoIP Phone System
<b>Department:</b>	Information Technology
<b>Project Manager(s):</b>	Chris Lewinski
<b>Committee:</b>	Finance Committee
<b>Project Number</b>	NEW

## 1 Project Case

### 1.1 Project Overview

The County's Voice over Internet Protocol (VoIP) telephone system was deployed in 2017. Its manufacturer has announced that all technical and hardware support for this system will end in 2029, when the system has been in service for approximately 12 years. This project would replace the existing VoIP infrastructure (servers, switches, desk phones and software) with a new system.

### 1.2 Project Purpose

The purpose of this project is to ensure County employees have a stable and supported telephone system to support County operations and communications.

## 2 Primary Project Objectives

- replace existing phone system before it is no longer supported by the manufacturer
- replace phone system using a phased approach to minimize impact to County employees

## 3 Project Identification and Alternatives

Need for project was identified through manufacturer announcement stating that the County's VoIP system would not be supported after 2029. There are no viable alternatives to system replacement unless the County chooses to stay with the current system without technical support.

## 4 Project Issues

The only potential issue in completing this project in a timely manner would be competing priorities or other time-sensitive projects that would require the same IT personnel that would be deploying the VoIP system. At this time, there are no other large-scale projects scheduled during this time.

5 Project Cost Worksheet

Funding	Expenditure	Other Funding	Bonding	Source(s) of Other Funding
Prior years	\$ -	\$ -	\$ -	
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	\$ -	\$ -	\$ -	
2029 - 1st quarter	\$ 325,000			
2029 - 2nd quarter	\$ 375,000			
2029 - 3rd quarter				
2029 - 4th Quarter				
2029 Total	\$ 700,000	\$ -	\$ 700,000	
SUB TOTAL 2025-2029	\$ 700,000	\$ -	\$ 700,000	
Later Years			\$ -	
TOTAL	\$ 700,000	\$ -	\$ 700,000	
Check	\$ -	\$ -	\$ -	
Additional details Other Funding				

### 5 Project Cost Worksheet (continued)

Departmental cost		DEPARTMENT	DEPARTMENT	ASSET LIFE
	TOTAL			YEARS
Land	\$ -			
Buildings	\$ -			
Infrastructure	\$ -			
Improvements	\$ -			
Equipment	\$ -			
Computer Hardware	\$ 250,000			
Computer Software	\$ 400,000			
Consulting	\$ 50,000			
Other	\$ -			
<b>TOTAL</b>	<b>\$ 700,000</b>	<b>\$ -</b>	<b>\$ -</b>	

Check \$                     -

### 5 Project Cost Summary

Year	Total Cost	Other Funding	Bonding
Prior Years	\$ -	\$ -	\$ -
<b>2025</b>	\$ -	\$ -	\$ -
<b>2026</b>	\$ -	\$ -	\$ -
<b>2027</b>	\$ -	\$ -	\$ -
<b>2028</b>	\$ -	\$ -	\$ -
<b>2029</b>	\$ 700,000	\$ -	\$ 700,000
<b>SUB Total</b>	<b>\$ 700,000</b>	<b>\$ -</b>	<b>\$ 700,000</b>
Later Years	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 700,000</b>	<b>\$ -</b>	<b>\$ 700,000</b>

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: <b>Current system unsupported after 2029</b>		\$ 700,000
6 Other Priority reason: Appearances		
7 Project desirable, either improving service or efficiency:		\$

### 7 Project Critical Success Factors (Key Performance Indicators)

Project Critical Success Factors
New VoIP phone system deployed: 1)on time (prior to end of support of current VoIP phone system) and 2)within project budget, with 3)minimal to no impact (i.e. downtime) for County employees.

### 8 Project Duration Estimates

Project Milestone	Date Estimate
Project Start Date	1/1/2029
Project Bids Solicited	2/1/2029
Project Contracts Signed	4/1/2029
Project config/deployment to begin	6/1/2029
Project config/deployment to end	8/1/2029
Final Payments for Project completion	10/1/2029

9 Project Users	Impacts and Interface
<b>External</b>	
Business/Residences on route	
<b>Internal Staff</b>	There may be minimal amounts of planned downtime to deploy the new phone system and troubleshoot issues. Staff will have to learn a new phone system interface.

10 Project Tolerances	
TIME	New system must be deployed and live prior to old system losing support.
COST	New system must be purchased and deployed within project budget.
RISK	It is possible if not likely that system costs will increase by 2029.
BENEFICIARES	
SCOPE	VoIP phone lines in all County facilities.
QUALITY	

## REQUEST FOR CHANGE IN DEPARTMENTAL TABLE OF ORGANIZATION

<b>Department: Information Technology</b>	
<b>Request Date: 7/10/2024</b>	<b>Effective Date: 1/1/2025</b>

*Consult with the Human Resources Director before submitting to your liaison committee.*

### REQUESTED CHANGES

List all the positions in your department (or a sub-unit of the department) which are either currently on the table of organization or are being proposed as new positions. For each job title, list *either* the number of full-time and part-time positions, *or* the authorized full-time equivalent, currently on the T/O and the number that will be on the T/O if this request is approved.

JOB TITLE	CURRENT			PROPOSED		
	FT	PT	FTE	FT	PT	FTE
Information Technology Director	1			1		
Deputy Director	1			1		
Administrative Clerk	0.5			0.5		
Lead Printer	1			1		
Network Security Architect	1			1		
Network Administrator	1			1		
Applications Analyst	2			2		
Business Analyst	0			1		
<b>TOTALS</b>	7.5			8.5		

### RATIONALE

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

A need for a new Business Analyst position has been identified to address a gap in the Information Technology Department.

### NEW POSITIONS CREATED

If any new positions are requested, please describe very briefly (a couple sentences) the essential work to be performed by each new position, and give a proposed pay grade for the position. (Consult with HR Director regarding pay grades.)

This new role would define scope for technology projects, identify needs and requirements, and help ensure that business processes are optimized and aligned with the proposed technology solutions. There is currently no one in the Information Technology department dedicated to this function, and it represents a gap in the County organization that has negatively impacted the success rate of system implementations.

It is believed this position would be rated as a C43 DBM.

**BUDGET**

Identify the specific source of funding for any additional positions being requested. Deletion of other positions may be used as a source of funding if the positions being deleted have already been approved as part of your operational budget.

<i>Job Title</i>	<i>Cost- Rest of Year</i>	<i>Cost- Annual</i>	<i>Source of Funds</i>
IT- Business Analyst	N/A	\$120,922	Interdepartmental IT Allocation

**ADDITIONAL INFORMATION**

Is there any other information that the liaison committee or Human Resources Committee ought to have when considering this change? You may attach additional documentation if you wish.

**ACTION TAKEN**

Department Head Signature Christopher S. Lewinski Date: 7/10/2024

Liaison Committee Signature \_\_\_\_\_ Date: \_\_\_\_\_

Human Resources Committee Signature \_\_\_\_\_ Date: \_\_\_\_\_

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

Rev. 07/2023





# SHEBOYGAN COUNTY

**Chris Lewinski**  
*Information Technology Director*

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**To:** Vern Koch, Finance Committee Chairperson

**CC:** Alayne Krause, Steve Hatton

**Date:** July 10, 2024

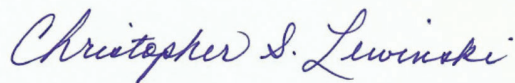
**Subject:** Request Approval of Out-of-State Travel for Robert Wiltzius

I respectfully request approval for out-of-state travel for IT Network Administrator Robert Wiltzius. He has requested to attend the ManageEngine Users Conference in San Diego, California, September 19 – 20 to learn more about the advanced capabilities of the ManageEngine enterprise system, which is heavily used by the entire Sheboygan County IT team. This system is used for endpoint management, user creation, end user password resets, and the service desk ticketing system. Cost for his attendance at this conference would total approximately \$1,600 and would cover the conference registration, hotel accommodations, meals, airfare, parking and transportation from the airport to the hotel.

These expenses would be covered by funds already allocated for this purpose in the IT travel and training budgets.

Thank you for your consideration.

Respectfully yours,

A handwritten signature in blue ink that reads "Christopher S. Lewinski". The signature is written in a cursive style and is set against a light green rectangular background.

**2024 Travel and Training Requests**

Department: , Information Technology

Date	Request	Location (if known)	Number of Employees Attending	Employee Mileage 533205**	Employee Meals 533215	Employee Lodging 533220	Commercial Transport 533235	Seminars and Training 533245	Total Cost per request	Requirement for Accreditation or Certification?	Out of County Yes/No
9/19-9/21/24	ManageEngine User Conference- Robert Wiltzius	San Diego, CA	1	-	100.00	400.00	575.00	450.00	1,525.00	No	Yes
									-		
									-		
			<b>Object Account Total</b>	-	<b>100.00</b>	<b>400.00</b>	<b>575.00</b>	<b>450.00</b>	<b>1,525.00</b>		

**Grand Total 1,525.00**

**\*\*2024 Employee Mileage Reimbursement Rate**  
 insurance on file with Accounts Payable  
 insurance, or partial coverage, on file with Accounts Payable

\$ .51 with proof of personal auto  
 \$ .26 with no proof of

Grand Total amount above should match the subtotal on the Proposed Variance Report

**2025 Budget**  
**Finance Committee Meeting Date Availability**

To ensure we are able to hold a quorum, please indicate your availability below. In addition to regular meetings, we are targeting at least 3 extra budget review meetings to break the material into manageable pieces. Please complete and return to Wendy Siegert.

Alayne is ok with all dates							
	Vern Koch	Kathleen Donovan	William Goehring	Curt Brauer	Thomas Wegner	Comments	
Wednesday, July 10, 2024	X	X	Could be late - 2pm mtg in Fdl	X (Need to be done not later than 4:00)	X	Regular Meeting	Ok
Wednesday, July 24, 2024	X	X	X	X		Regular Meeting	Ok
Wednesday, August 7, 2024	X	X	X	X	X	Potential Extra Budget Review	Not Ready
Wednesday, August 14, 2024	X	X	X	X Need to be done no later than 5 pm)	X	Regular Meeting	Ok
Wednesday, August 21, 2024	X		X			Potential Extra Budget Review	NO
Wednesday, August 28, 2024	X		X	X	X	Regular Meeting	Ok
Wednesday, September 4, 2024	X	X	X	X	X	Potential Extra Budget Review	X
Wednesday, September 11, 2024	X	X	X	X Need to be done no later than 5 pm)		Regular Meeting	Ok
Wednesday, September 18, 2024	X	X	X	X	X	Potential Extra Budget Review	X
Wednesday, September 25, 2024	X	X	X	X	X	Regular Meeting	Ok

	Chairperson	2024 Com Mtg Dates
<b>Executive</b>	<-- Keith Abler	7/25 and 8/5
<b>Finance</b>	<-- Vern Koch	7/10, 7/24, 8/14, 8/28, 9/11, 9/25
<b>HHS</b>	<-- Curt Brauer	7/2, 7/16, 8/6, 8/20, 9/3, 9/17
<b>HCC</b>	<-- Marilyn Montemayor	7/11, 8/8, 9/12
<b>Human Resources</b>	<-- Edward Procek	7/8, 8/12, 9/9
<b>Law</b>	<-- Gerald Jorgensen	7/2, 8/6, 9/3
<b>PREA</b>	<-- Rebecca Clarke	7/9, 7/23, 8/13, 8/27, 9/10, 9/24
<b>Property</b>	<-- Jon Kuhlow	7/9, 7/23, 8/13, 8/27, 9/10, 9/24
<b>Transportation</b>	<-- Thomas Wegner	7/1, 8/5, 9/9



# Financial Overview

May 2024

Finance Committee & County Administrator Report

# Budget Variance Summary

Year to Date May 31, 2024

	Fund					
	General	Special Revenue	Enterprise	Internal Service	Total	Transportation
Change in Fund Balance	\$ (5,508,198)	\$ (25,380)	\$ 599,028	\$ (3,946,949)	\$ (8,881,499)	\$ 4,686,978
Plus: unbudgeted depreciation			507,996	1,125,261	\$ 1,633,257	
Adjusted Change in Fund Balance	<u>\$ (5,508,198)</u>	<u>\$ (25,380)</u>	<u>\$ 1,107,024</u>	<u>\$ (2,821,688)</u>	<u>\$ (7,248,242)</u>	<u>\$ 4,686,978</u>
Budgeted Change in Fund Balance to Date	\$ (9,586,612)	\$ (185,647)	\$ (147,556)	\$ (997,559)	\$ (10,917,374)	\$ 2,148,656
Variance Actual to Budget	<span style="border: 1px solid black; padding: 2px;">\$ 4,078,414</span>	<span style="border: 1px solid black; padding: 2px;">\$ 160,267</span>	<span style="border: 1px solid black; padding: 2px;">\$ 1,254,580</span>	<span style="border: 1px solid black; padding: 2px;">\$ (1,824,129)</span>	<span style="border: 1px solid black; padding: 2px;">\$ 3,669,132</span>	<span style="border: 1px solid black; padding: 2px;">\$ 2,538,322</span>
Timing	\$ (258,671)	\$ (72,000)	\$ (152,000)	\$ 1,254,547	\$ 771,876	\$ -

# Department Budget Variance Summary

Year to Date May 31, 2024

Department	Total Variance
<b>General Fund</b>	
Airport	\$ 48,295
Bldg Services	\$ 417,495
Clerk of Crts	\$ (18,039)
Corp Counsel	\$ 1,214
County Administrator	\$ 36,765
County Board	\$ 11,985
County Clerk	\$ 32,187
Court Commissioner	\$ 1,784
DA	\$ 17,976
Finance	\$ 110,186
Human Resources	\$ 43,308
Medical Examiner	\$ 9,713
Nondepart'l	\$ 3,811,168
Planning & Conservation	\$ (101,496)
Register of Deeds	\$ 6,794
Sheriff	\$ (258,019)
Tax Foreclosures	\$ 8,772
Treasurer	\$ 2,747
UW Extension	\$ 6,274
UW GB - Sheboygan Campus	\$ (117,346)
Veterans' Comm	\$ 1,711
Veterans' Service	\$ 4,939
<b>Total - General Fund</b>	<b>\$ 4,078,413</b>

Department	Total Variance
<b>Special Revenue</b>	
Community Programs	\$ (1,151,901)
Economic Support	\$ 113,107
Elder Services	\$ 126,562
HHS Administration	\$ 140,644
Public Health Service	\$ 360,220
Social Services	\$ 584,987
Total HHS	\$ 173,620
Public Safety - Spec Rev	\$ (13,353)
<b>Total - Special Revenue</b>	<b>160,267</b>

Department	Total Variance
<b>Enterprise Funds</b>	
Lake Breeze Aviation	\$ 70,634
Rocky Knoll	\$ 1,183,945
<b>Total - Enterprise Fund</b>	<b>\$ 1,254,579</b>

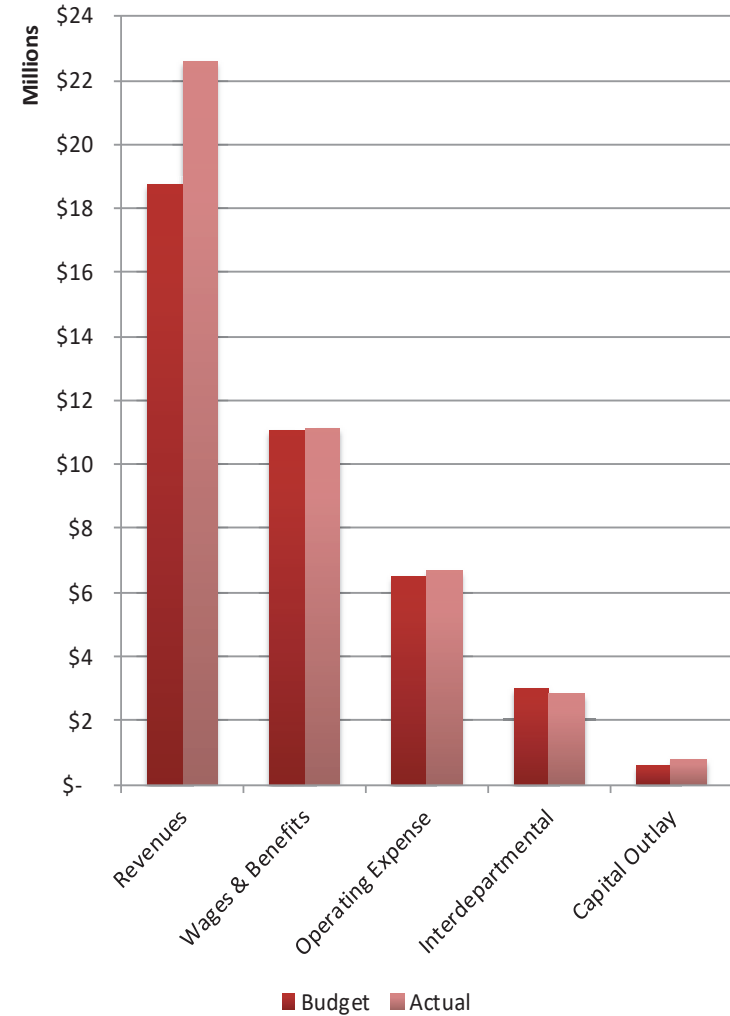
Department	Total Variance
<b>Internal Services</b>	
Employee Benefits	\$ 96,539
Highway	\$ (1,997,808)
Info Technology	\$ 77,140
Prop Ins	\$ -
<b>Total - Internal Servs</b>	<b>(1,824,129)</b>

Department	Total Variance
<b>Transportation</b>	
Transportation	\$ 2,538,322
<b>Total - Transportation</b>	<b>\$ 2,538,322</b>

# General Fund (Budget to Actual)

Year to Date May 31, 2024

	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>% Actual to Budget</b>
Revenues	\$ 18,769,320	\$ 22,613,812	\$ 3,844,492	120%
Wages & Benefits	(11,034,710)	(11,123,276)	(88,566)	101%
Operating Expense	(6,517,083)	(6,664,589)	(147,506)	102%
Interdepartmental	(2,982,794)	(2,840,118)	142,676	95%
Capital Outlay	(626,531)	(793,065)	(166,534)	127%
<b>Total Expenses</b>	<b>(21,161,118)</b>	<b>(21,421,048)</b>	<b>(259,930)</b>	<b>101%</b>
Other Financing	(7,194,814)	(6,700,961)	493,853	93%
<b>Change in Fund Balance</b>	<b>\$ (9,586,612)</b>	<b>\$ (5,508,197)</b>	<b>\$ 4,078,415</b>	<b>57%</b>



# General Fund (Variance Change)

Year to Date May 31, 2024

	<u>Prior Month</u>	<u>Variance Current Month</u>	<u>Change</u>
Revenues	\$ 3,314,728	\$ 3,844,492	\$ 529,764
Wages & Benefits	(79,355)	(88,566)	(9,211)
Operating Expense	279,811	(147,506)	(427,317)
Interdepartmental	184,099	142,676	(41,423)
Capital Outlay	<u>(162,108)</u>	<u>(166,534)</u>	<u>(4,426)</u>
Total Expenses	222,447	(259,930)	(482,377)
Other Financing	<u>202,933</u>	<u>493,853</u>	<u>290,920</u>
Change in Fund Balance	<u>\$ 3,740,108</u>	<u>\$ 4,078,415</u>	<u>\$ 338,307</u>

- Revenue is positive due to more than budgeted interest income, recognition of LFRF revenue, recognition of Opioid 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 planned but unbudgeted LFRF taskforce expenses and more than budgeted consulting, repairs & maintenance, fuel, and tree sale supplies
- Capital Outlay expense current month change is due to generator expenses for Building services



# General Fund – Department Analysis

## Year to Date May 31, 2024

### Overall Budget

Department	Variances				Total	% of Outflow
	Revenues	Expenditures	Other Financing			
Airport	\$ 52,482	\$ 10,813	\$ (15,000)	\$ 48,295	↑ 13.92%	
Building Services	27,527	389,968	-	417,495	↑ 21.23%	
Clerk of Courts	98,561	(116,600)	-	(18,039)	↓ -1.45%	
Corporation Counsel	1,333	(119)	-	1,214	→ 0.45%	
County Administrator	-	80,485	(43,720)	36,765	↑ 17.49%	
County Board	-	11,985	-	11,985	↑ 10.55%	
County Clerk	44,348	(12,161)	-	32,187	↑ 23.75%	
Court Commissioner	(416)	2,200	-	1,784	→ 1.15%	
District Attorney	1,519	16,457	-	17,976	↑ 4.04%	
Finance	(34,886)	210,499	(65,427)	110,186	↑ 11.41%	
Human Resources	279	69,569	(26,540)	43,308	↑ 12.07%	
Medical Examiner	(949)	10,662	-	9,713	↑ 7.11%	
Non-Departmental	3,468,119	(249,371)	592,420	3,811,168	↑ 174.88%	
Planning & Conservation	111,123	(223,103)	10,484	(101,496)	↓ -11.54%	
Register of Deeds	(32,089)	63,483	(24,600)	6,794	→ 1.82%	
Sheriff	110,347	(438,059)	69,693	(258,019)	↓ -2.42%	
Tax Foreclosures	5,436	3,336	-	8,772	N/A	
Treasurer	(662)	6,866	(3,457)	2,747	→ 0.87%	
UW GB - Sheboygan Campus	-	(117,346)	-	(117,346)	↓ -250.31%	
UW Extension	(11,790)	18,064	-	6,274	↑ 3.43%	
Veterans Commission	-	1,711	-	1,711	↑ 19.66%	
Veteran's Services	4,210	729	-	4,939	↑ 3.32%	
<b>Total General Fund</b>	<b>\$ 3,844,492</b>	<b>\$ (259,932)</b>	<b>\$ 493,853</b>	<b>\$ 4,078,413</b>	<b>19.27%</b>	

### Overtime

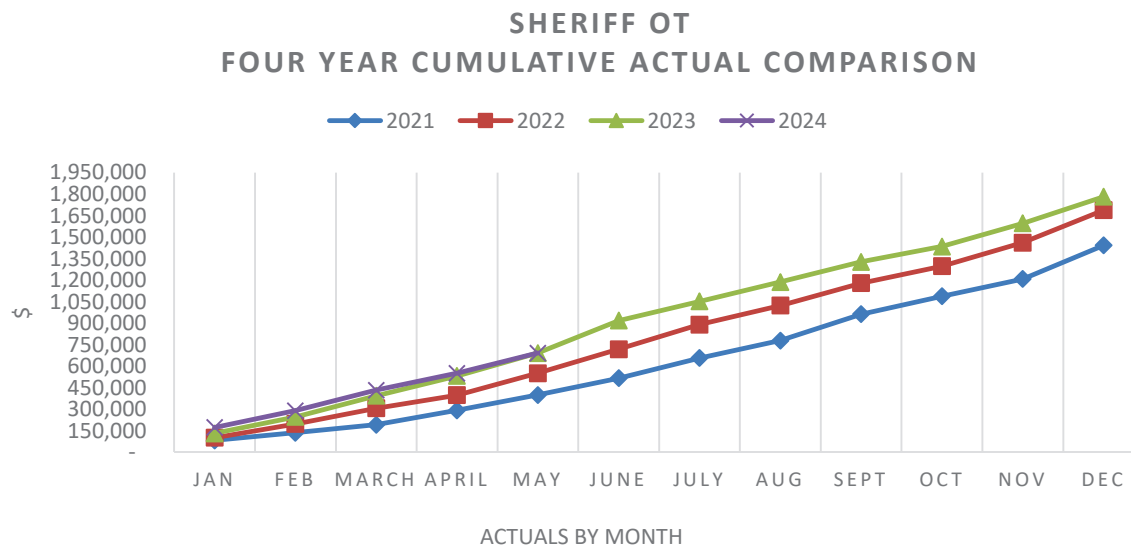
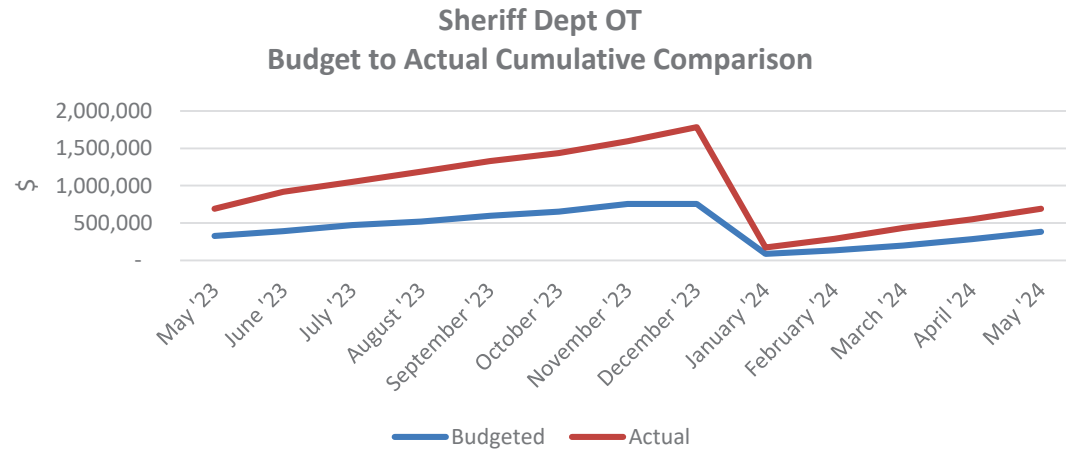
Department	Overtime			% of Variance
	Budget	Actual	\$ Variance	
Airport	\$ 2,250	\$ 6,509	\$ (4,259)	↓ -189.29%
Building Services	7,204	9,425	(2,221)	↓ -30.83%
Clerk of Courts	1,259	614	645	↑ 51.23%
Corporation Counsel	-	-	-	→ 0.00%
County Administrator	-	-	-	→ 0.00%
County Board	-	-	-	→ 0.00%
County Clerk	200	155	45	↑ 22.50%
Court Commissioner	-	-	-	→ 0.00%
District Attorney	-	34	(34)	↓ -100.00%
Finance	2,100	1,468	632	↑ 30.10%
Human Resources	-	157	(157)	↓ -100.00%
Medical Examiner	-	-	-	→ 0.00%
Non-Departmental	-	-	-	→ 0.00%
Planning & Conservation	-	326	(326)	↓ -100.00%
Register of Deeds	-	-	-	→ 0.00%
Sheriff	383,637	690,491	(306,854)	↓ -79.99%
Tax Foreclosures	-	-	-	→ 0.00%
Treasurer	-	-	-	→ 0.00%
UW Campus	-	-	-	→ 0.00%
UW Extension	-	-	-	→ 0.00%
Veterans Commission	-	-	-	→ 0.00%
Veteran's Services	-	-	-	→ 0.00%
<b>Total General Fund</b>	<b>\$ 396,650</b>	<b>\$ 709,179</b>	<b>\$ (312,529)</b>	<b>↓ -78.79%</b>

- 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 variances due to vacant positions not yet filled during Q1
- County Board – Expenditure variance due to less than budgeted wages, mileage, and travel
- County Clerk – Revenue variance due to more than budgeted municipal revenue, animal and passport licenses
- 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, TIF district closure, Opioid revenue recognized when received, and planned usage of LFRF
- Planning – Revenue variance due to more than budgeted federal grants and municipal programs; Expenditure variance due to more than budgeted wages and benefits, consulting, and tree sale supplies
- UW Campus – Expenditure variance due to more than budgeted expenses for heating and elevator repairs along with highway labor for the parking lot which will be reclassified to the Capital project in June
- Veterans – Revenue variance due to recognition of federal grant and receipt of unbudgeted donations; Expenditure variance due to not much request for assistance in the first part of the year

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

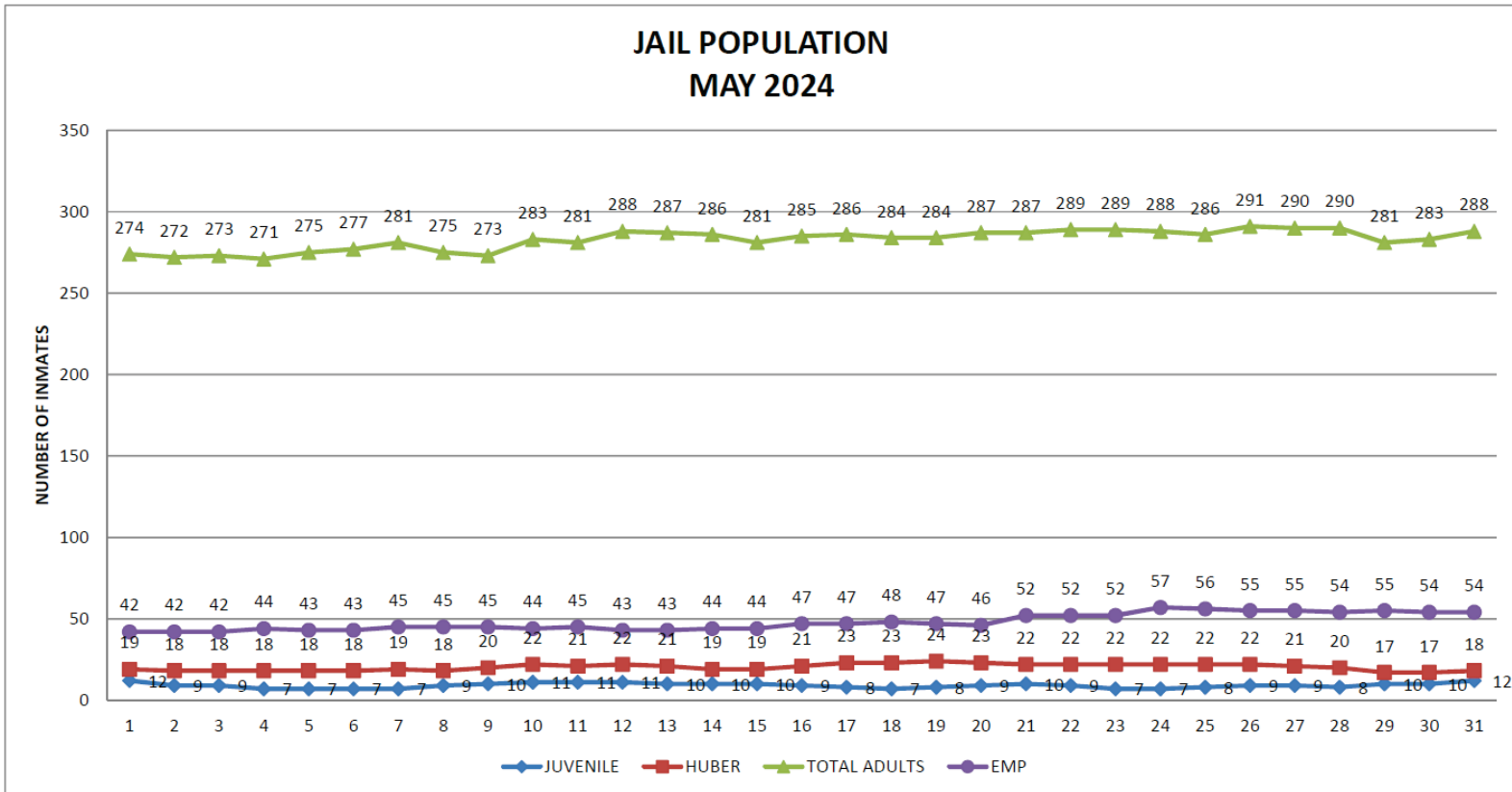
# General Fund – Sheriff’s Department OT

## As of May 31, 2024



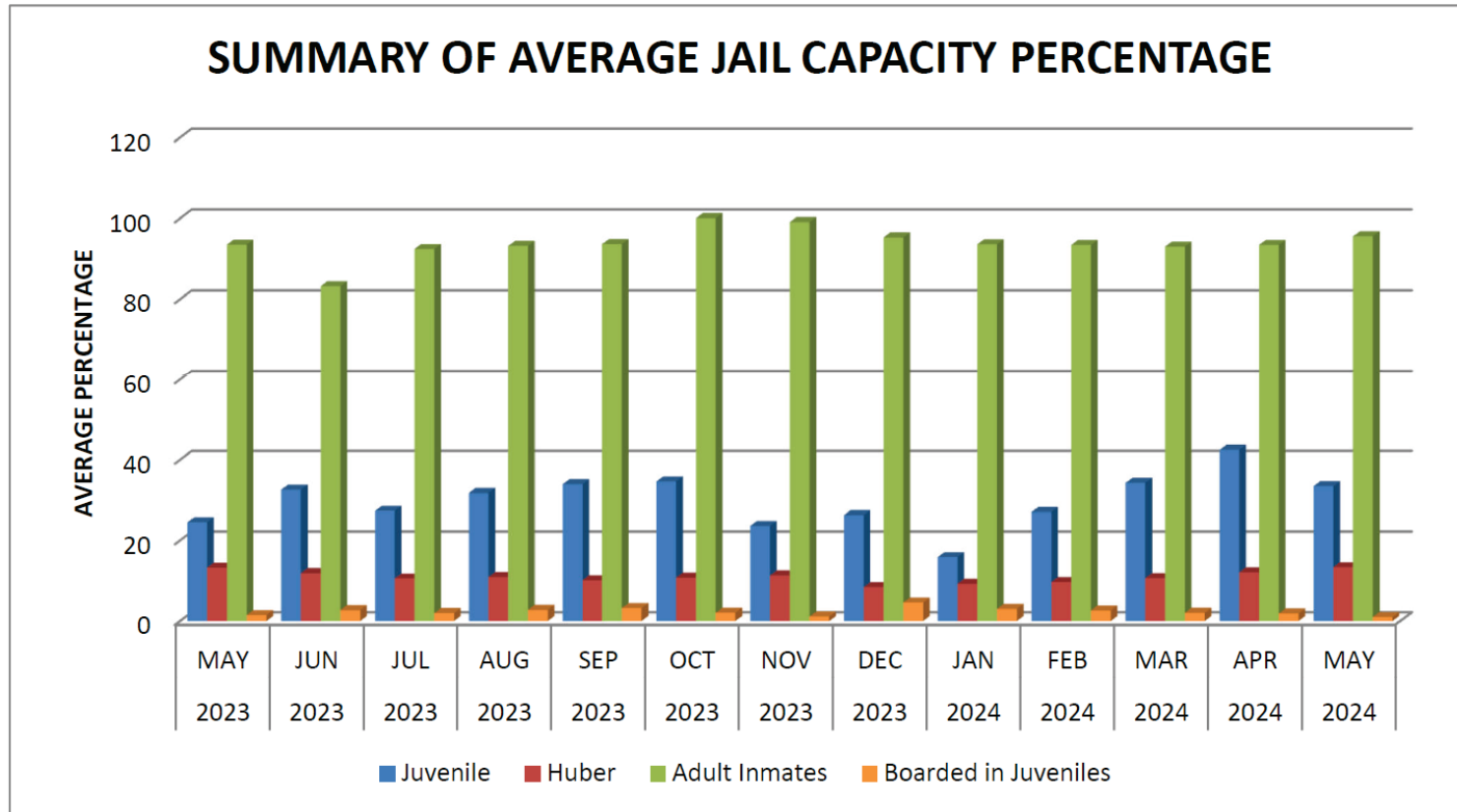
# General Fund – Sheriff’s Department

## As of May 31, 2024



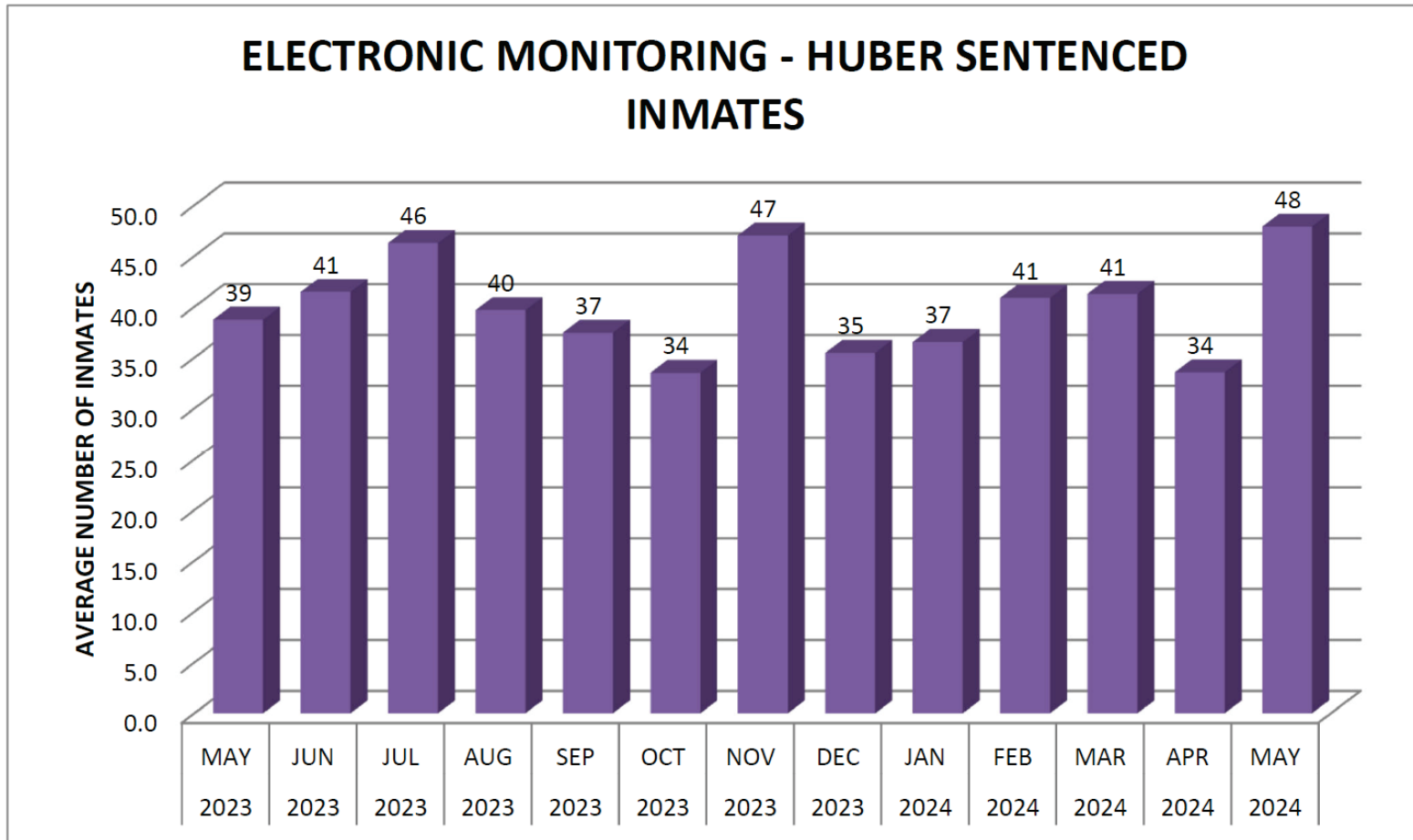
# General Fund – Sheriff’s Department

## As of May 31, 2024 (13 Month History)



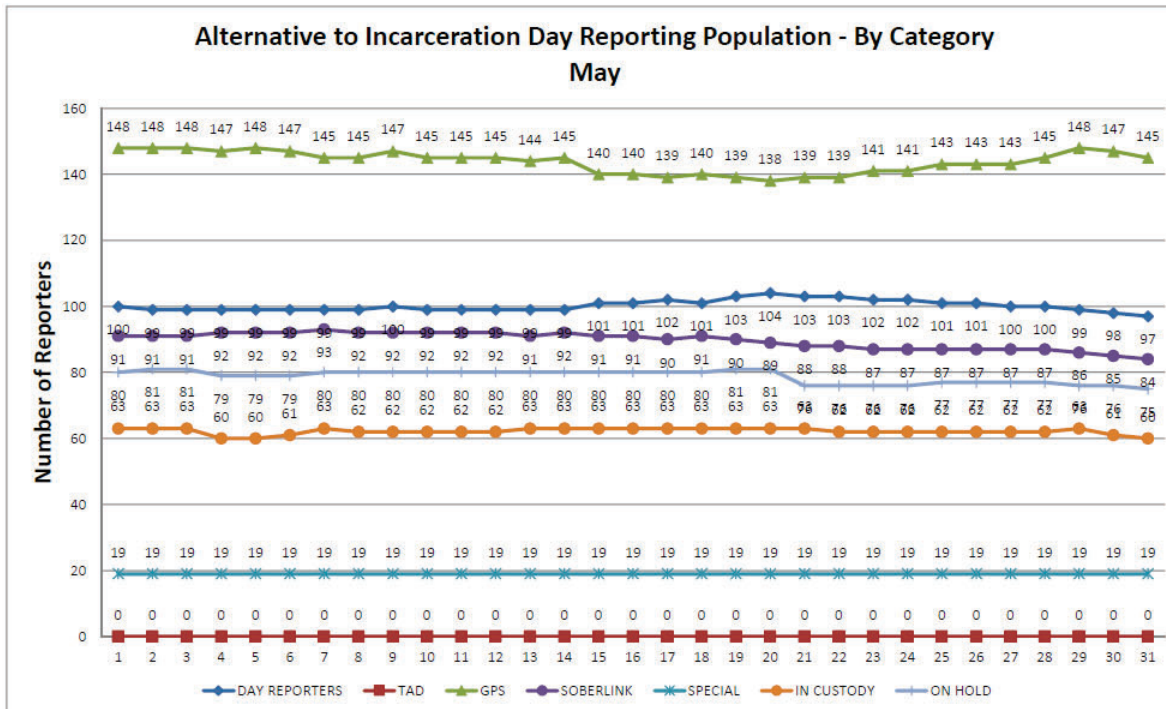
# General Fund – Sheriff’s Department

## As of May 31, 2024 (13 Month History)



# General Fund – Sheriff’s Department

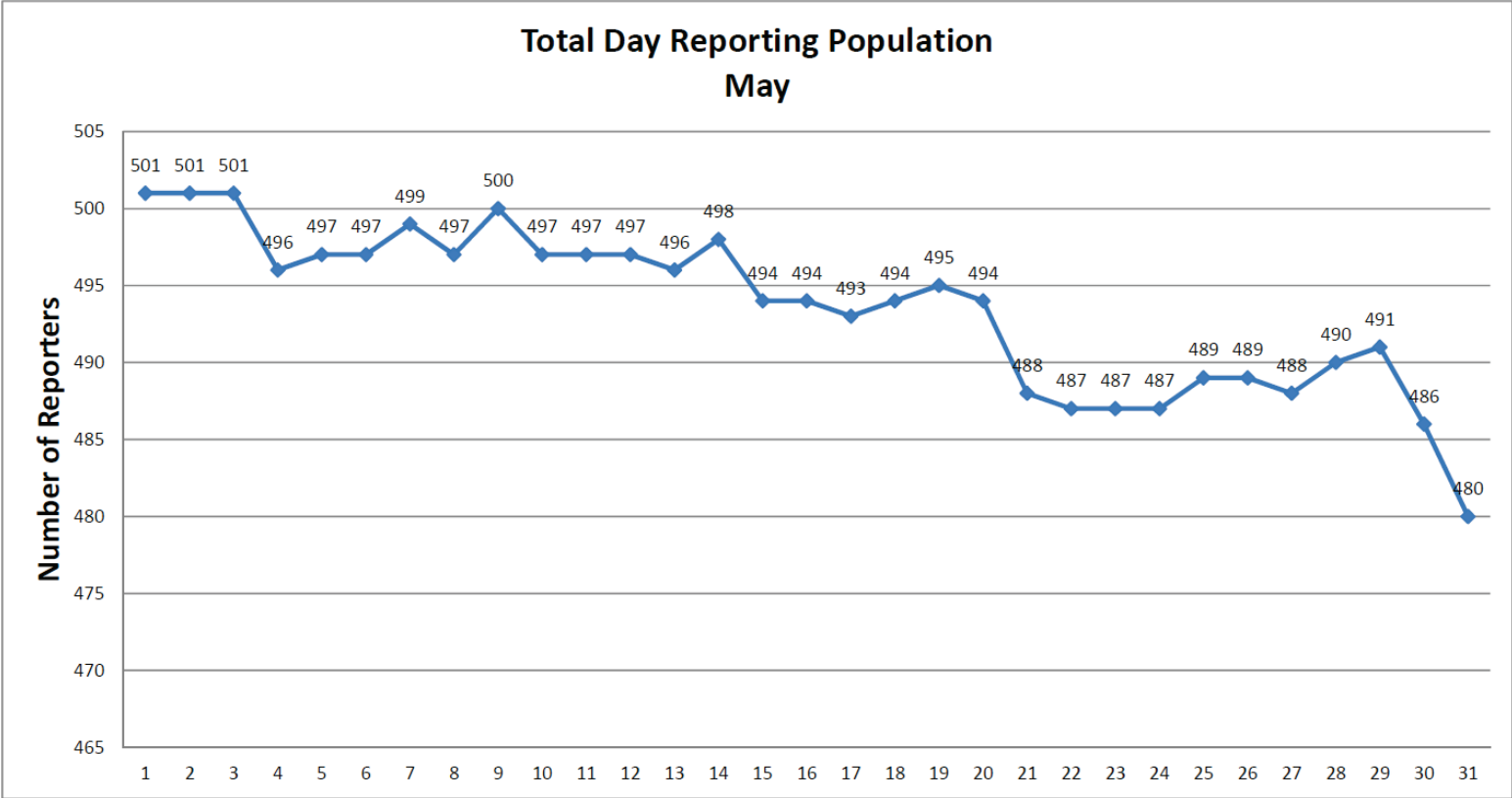
## As of May 31, 2024



- DAY REPORTERS** NOT ON EQUIPMENT - CHECKING IN & GIVEN A DRUG TEST OR PBT
- TAD** ALCOHOL BRACELET - RARLEY USED
- GPS** GPS BRACELET
- SOBERLINK** HAND HELD ALCOHOL DEVICE
- SPECIAL** THESE ARE DRUG COURT, 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.

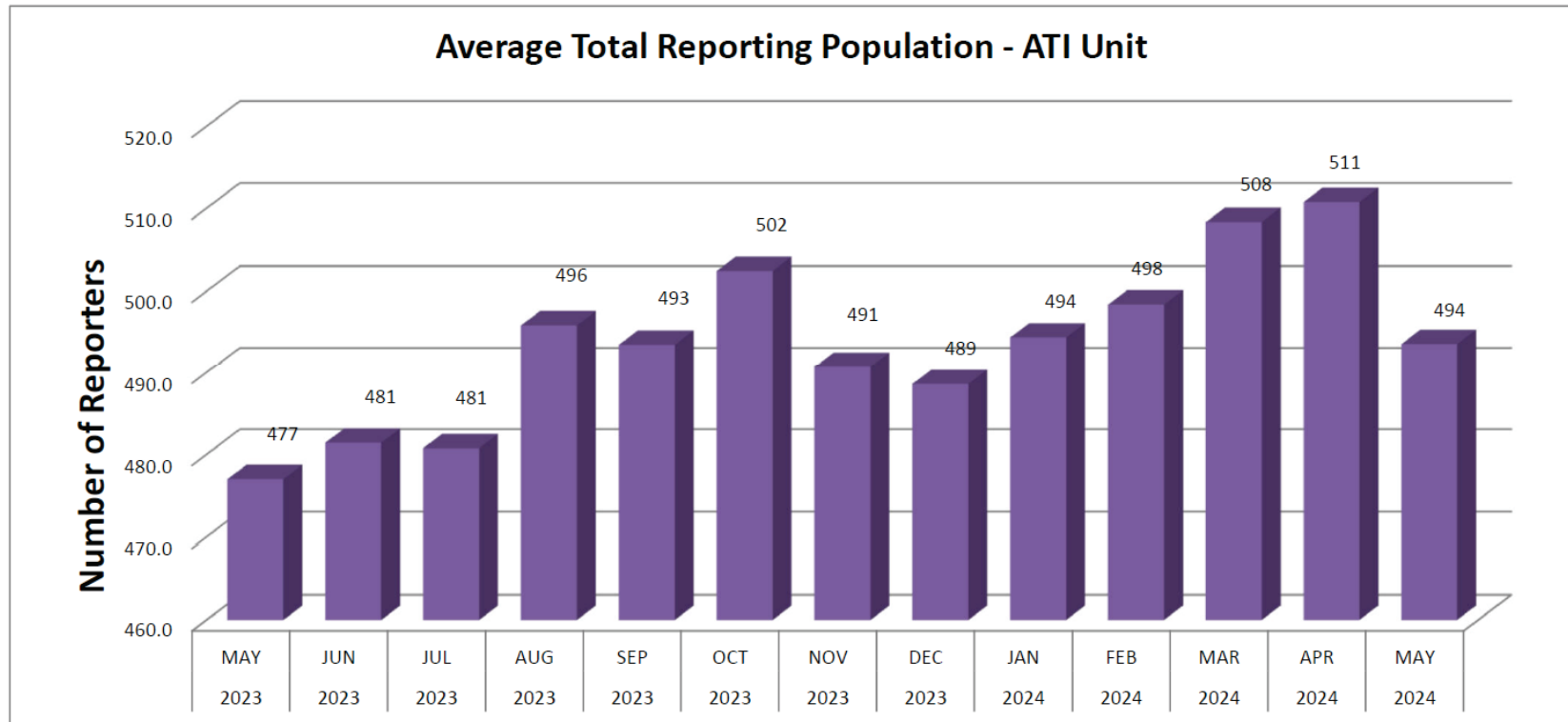
# General Fund – Sheriff’s Department

As of May 31, 2024



# General Fund – Sheriff’s Department

## As of May 31, 2024



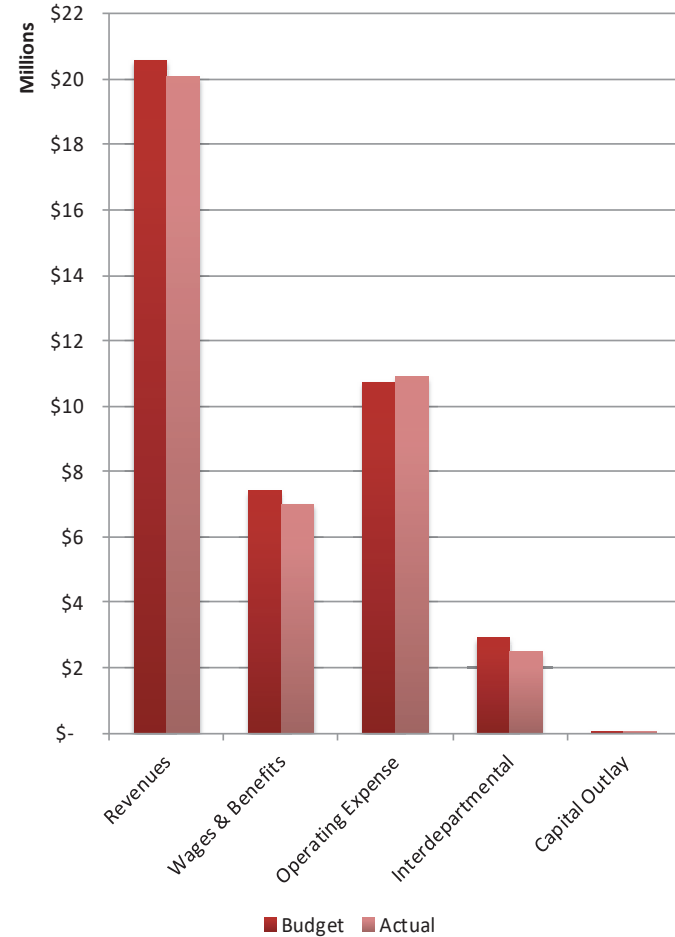


# Special Revenue Fund

(Budget to Actual)

Year to Date May 31, 2024

	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>% Actual to Budget</b>
Revenues	\$ 20,577,488	\$ 20,047,142	\$ (530,346)	97%
Wages & Benefits	(7,397,696)	(7,002,331)	395,365	95%
Operating Expense	(10,749,845)	(10,867,358)	(117,513)	101%
Interdepartmental	(2,881,439)	(2,484,437)	397,002	86%
Capital Outlay	(10,000)	(10,135)	(135)	101%
<b>Total Expenses</b>	<b>(21,038,980)</b>	<b>(20,364,261)</b>	<b>674,719</b>	<b>97%</b>
Other Financing	275,845	291,738	15,893	106%
<b>Change in Fund Balance</b>	<b>\$ (185,647)</b>	<b>\$ (25,381)</b>	<b>\$ 160,266</b>	<b>14%</b>



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

# Special Revenue Fund (Variance Change)

Year to Date May 31, 2024

	<u>Prior Month</u>	<u>Variance</u> <u>Current Month</u>	<u>Change</u>
Revenues	\$ (489,900)	\$ (530,346)	\$ (40,446)
Wages & Benefits	292,496	395,365	102,869
Operating Expense	188,974	(117,513)	(306,487)
Interdepartmental	330,787	397,002	66,215
Capital Outlay	(135)	(135)	-
Total Expenses	<u>812,122</u>	<u>674,719</u>	<u>(137,403)</u>
Other Financing	<u>(6,719)</u>	<u>15,893</u>	<u>22,612</u>
Change in Fund Balance	<u>\$ 315,503</u>	<u>\$ 160,266</u>	<u>\$ (155,237)</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 May 31, 2024

### Overall Budget

Department	Revenue	Variances		Total	% of Outflow
		Expenditures	Other Financing		
Community Programs	\$ (1,059,735)	\$ (113,970)	\$ 21,804	\$ (1,151,901)	↓ -11.09%
Economic Support	(55,029)	168,136	-	113,107	↑ 6.59%
Elder Services	107,781	18,781	-	126,562	↑ 8.14%
HHS Administration	317	140,327	-	140,644	↑ 98.42%
Public Health Service	(36,776)	402,908	(5,912)	360,220	↑ 18.15%
Social Services	506,233	78,754	-	584,987	↑ 11.13%
<b>Total HHS</b>	<b>\$ (537,209)</b>	<b>\$ 694,936</b>	<b>\$ 15,892</b>	<b>\$ 173,619</b>	⇒ 0.83%
Public Safety Sp Rev	6,863	(20,216)	-	(13,353)	⇒ 0.00%

### Overtime

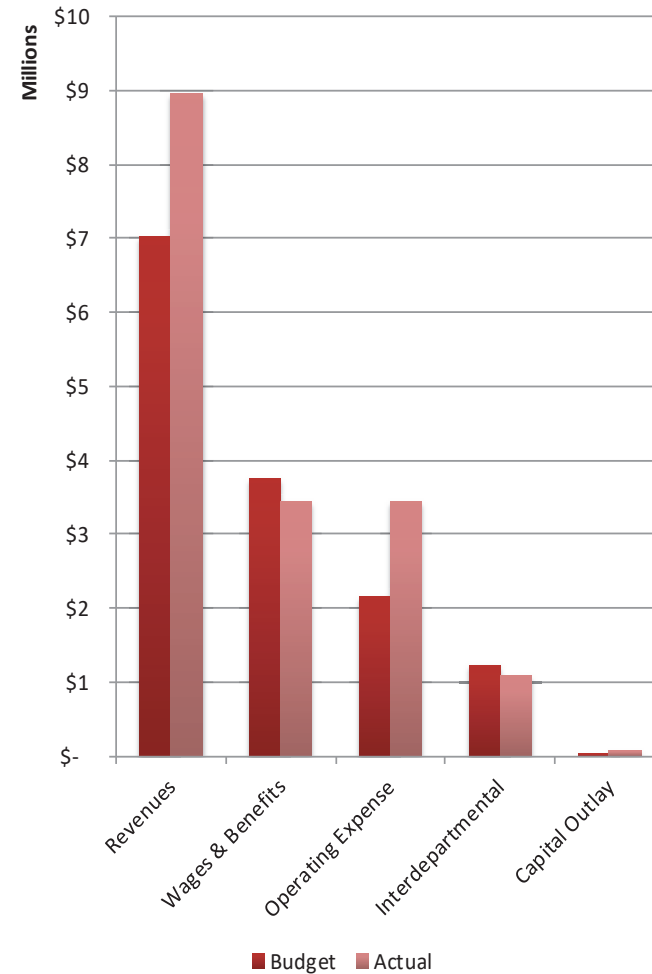
Department	Budget	Overtime		% Variance
		Actual	\$ Variance	
Community Programs	\$ 10,005	\$ 23,739	\$ (13,734)	↓ -137.27%
Economic Support	26,103	21,080	5,023	↑ 19.24%
Elder Services	7,085	3,423	3,662	↑ 51.69%
HHS Administration	825	1,597	(772)	↓ -93.58%
Public Health Service	-	2,193	(2,193)	↓ -100.00%
Social Services	12,090	17,772	(5,682)	↓ -47.00%
<b>Total</b>	<b>\$ 56,108</b>	<b>\$ 69,804</b>	<b>\$ (13,696)</b>	↓ -24.41%
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 May 31, 2024

	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>% Actual to Budget</b>
Revenues	\$ 7,017,581	\$ 8,967,328	\$ 1,949,747	128%
Wages & Benefits	(3,751,008)	(3,433,887)	317,121	92%
Operating Expense	(2,171,339)	(3,431,615)	(1,260,276)	158%
Interdepartmental	(1,239,262)	(1,090,979)	148,283	88%
Capital Outlay	(23,168)	(80,953)	(57,785)	349%
<b>Total Expenses</b>	<b>(7,184,777)</b>	<b>(8,037,434)</b>	<b>(852,657)</b>	<b>112%</b>
Other Financing	153,852	240,706	86,854	156%
<b>Change in Fund Balance</b>	<b>\$ (13,344)</b>	<b>\$ 1,170,600</b>	<b>\$ 1,183,944</b>	<b>8772%</b>



Enterprise Fund includes Rocky Knoll

# Enterprise Fund – Rocky Knoll (Variance Change)

Year to Date May 31, 2024

	<u>Prior Month</u>	<u>Variance Current Month</u>	<u>Change</u>
Revenues	\$ 1,401,787	\$ 1,949,747	\$ 547,960
Wages & Benefits	313,322	317,121	3,799
Operating Expense	(948,458)	(1,260,276)	(311,818)
Interdepartmental	120,832	148,283	27,451
Capital Outlay	<u>(46,851)</u>	<u>(57,785)</u>	<u>(10,934)</u>
Total Expenses	(561,155)	(852,657)	(291,502)
Other Financing	<u>153,852</u>	<u>86,854</u>	<u>(66,998)</u>
Change in Fund Balance	<u>\$ 994,484</u>	<u>\$ 1,183,944</u>	<u>\$ 189,460</u>

- Revenue variance is due to DHS increasing the 2023/2024 supplemental payment rate for the June 2024 payment. Budgeted census for May was 120.00, average census for May was 131.84
- 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 change is due to the purchase of two lift-sit to stands budgeted for later in quarter 2

Enterprise Fund includes Rocky Knoll

# Enterprise Fund – Department Analysis




## Year to Date May 31, 2024

### Overall Budget

Department	Revenue	Variances		Total	% of Outflow
		Expenditures	Other Financing		
Rocky Knoll	\$ 1,949,747	\$ (852,656)	\$ 86,854	\$ 1,183,945	↑ 16.48%
<b>Total</b>	<b>\$ 1,949,747</b>	<b>\$ (852,656)</b>	<b>\$ 86,854</b>	<b>\$ 1,183,945</b>	

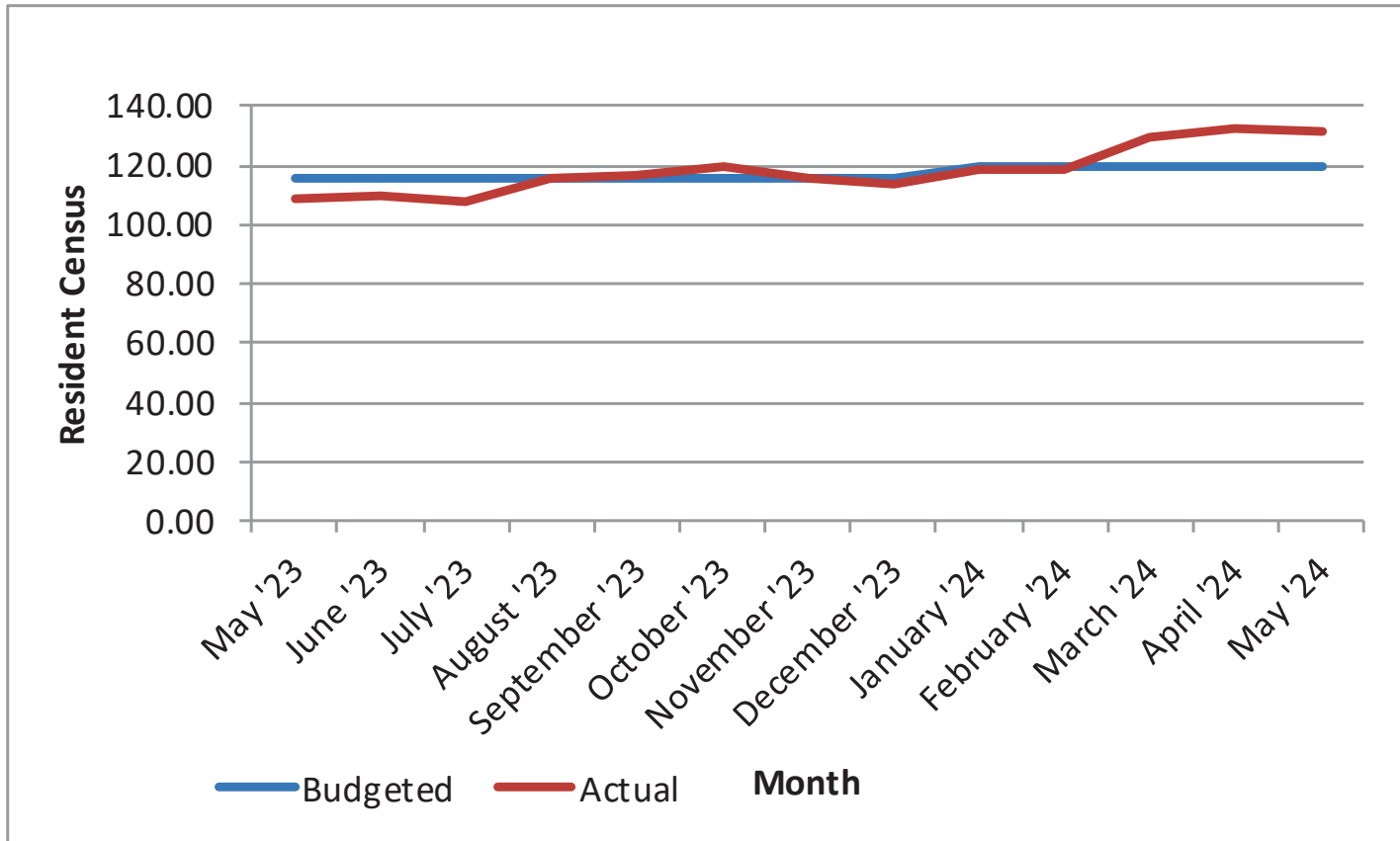
### Overtime

Department	Budget	Overtime		% Variance
		Actual	\$ Variance	
Rocky Knoll	\$187,898	\$147,121	\$ 40,777	↑ 21.70%
<b>Total</b>	<b>\$187,898</b>	<b>\$147,121</b>	<b>\$ 40,777</b>	

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

# Rocky Knoll (Budget to Actual Census)

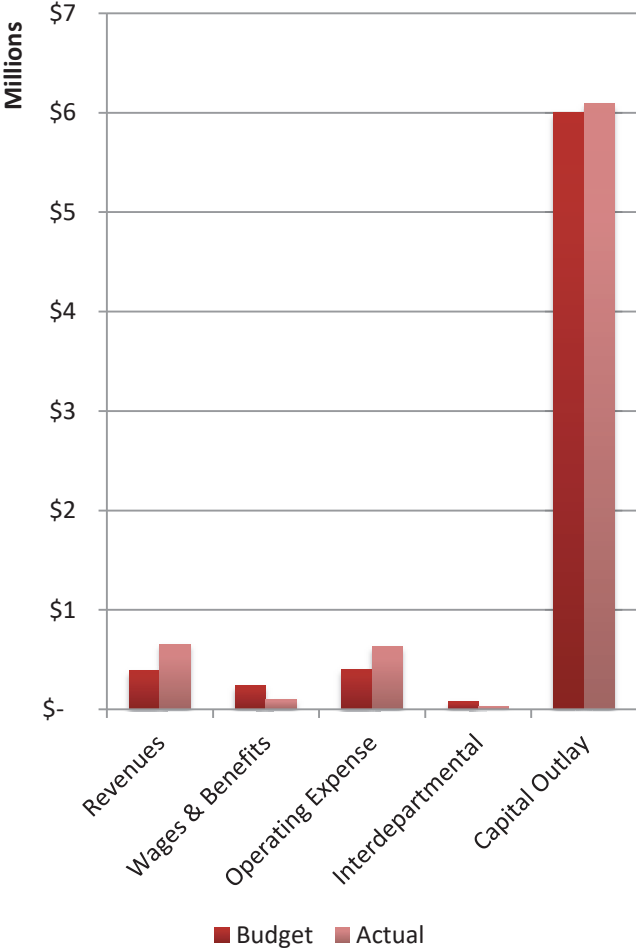
May 31, 2024 (13 Month History)



# Enterprise Fund – Lake Breeze Aviation (Budget to Actual)

## Year to Date May 31, 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>	102%
Total Expenses	(6,714,061)	(6,865,790)	(151,729)	102%
Other Financing	<u>6,136,699</u>	<u>6,136,699</u>	-	100%
Change in Fund Balance	<u>\$ (186,266)</u>	<u>\$ (71,840)</u>	<u>\$ 114,426</u>	39%



Enterprise Fund includes Lake Breeze Aviation



# Enterprise Fund – Lake Breeze Aviation (Variance Change)

## Year to Date May 31, 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
- Positive Wages & Benefits expense
- Operating Expense variance is due to repairs, de-ice truck, and forklift as well as more fuel purchased due to higher demand
- Capital Outlay due to purchase of a de-ice truck

# Enterprise Fund – Department Analysis

## Year to Date May 31, 2024

### Overall Budget

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

### Overtime

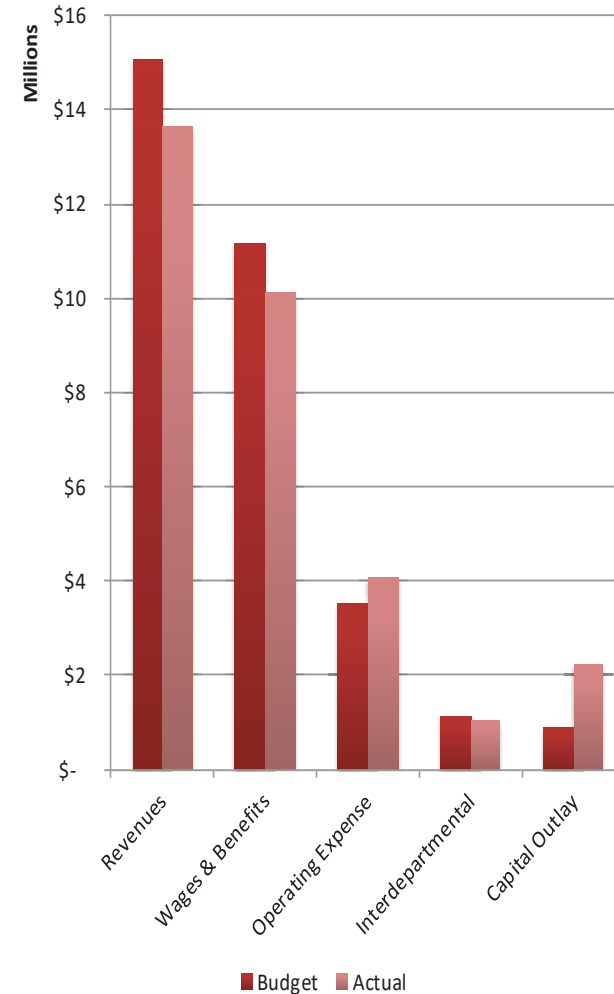
Department	Budget	Overtime		% Variance
		Actual	\$ Variance	
Lake Breeze Aviation	\$ 2,451	\$ 2,549	\$ (98)	⬇️ -4.00%
<b>Total</b>	<b>\$ 2,451</b>	<b>\$ 2,549</b>	<b>\$ (98)</b>	

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

# Internal Services (Budget to Actual)

Year to Date May 31, 2024

	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>% Actual to Budget</b>
Revenues	\$ 15,071,164	\$ 13,644,240	\$ (1,426,924)	91%
Wages & Benefits	(11,182,881)	(10,117,891)	1,064,990	90%
Operating Expense	(3,496,313)	(4,057,208)	(560,895)	116%
Interdepartmental	(1,132,704)	(1,054,587)	78,117	93%
Capital Outlay	(881,182)	(2,230,242)	(1,349,060)	253%
<b>Total Expenses</b>	<b>(16,693,080)</b>	<b>(17,459,928)</b>	<b>(766,848)</b>	<b>105%</b>
Other Financing	624,357	994,000	369,643	159%
Change in Fund Balance	\$ (997,559)	\$ (2,821,688)	\$ (1,824,129)	283%



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

# Internal Services (Variance Change)

Year to Date May 31, 2024

	<u>Prior Month</u>	<u>Variance</u> <u>Current Month</u>	<u>Change</u>
Revenues	\$ (1,312,391)	\$ (1,426,924)	\$ (114,533)
Wages & Benefits	805,968	1,064,990	259,022
Operating Expense	(926,830)	(560,895)	365,935
Interdepartmental	64,238	78,117	13,879
Capital Outlay	<u>(919,005)</u>	<u>(1,349,060)</u>	<u>(430,055)</u>
Total Expenses	(975,629)	(766,848)	208,781
Other Financing	<u>20,886</u>	<u>369,643</u>	<u>348,757</u>
Change in Fund Balance	<u>\$ (2,267,134)</u>	<u>\$ (1,824,129)</u>	<u>\$ 443,005</u>

- Revenues are less than budgeted due to more than budgeted highway maintenance but less than budgeted health insurance enrollment for Employee benefits and insurance
- 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 maintenance 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. Current month change is due to tandem plow trucks, F-450, Brine tanks, and spreader

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

# Internal Service Fund – Department Analysis

## Year to Date May 31, 2024

### Overall Budget

Department	Revenue	Variances		Total	% of Outflow
		Expenditures	Other Financing		
Employee Benefits & Insurance	\$ (830,232)	\$ 926,771	\$ -	\$ 96,539	➔ 1.24%
Highway	(584,974)	(1,762,358)	349,524	(1,997,808)	⬇ -27.13%
Information Technology	(21,764)	78,785	20,119	77,140	⬆ 6.39%
Insurance	10,046	(10,046)	-	-	➔ 0.00%
<b>Total</b>	<b>\$ (1,426,924)</b>	<b>\$ (766,848)</b>	<b>\$ 369,643</b>	<b>\$ (1,824,129)</b>	

### Overtime

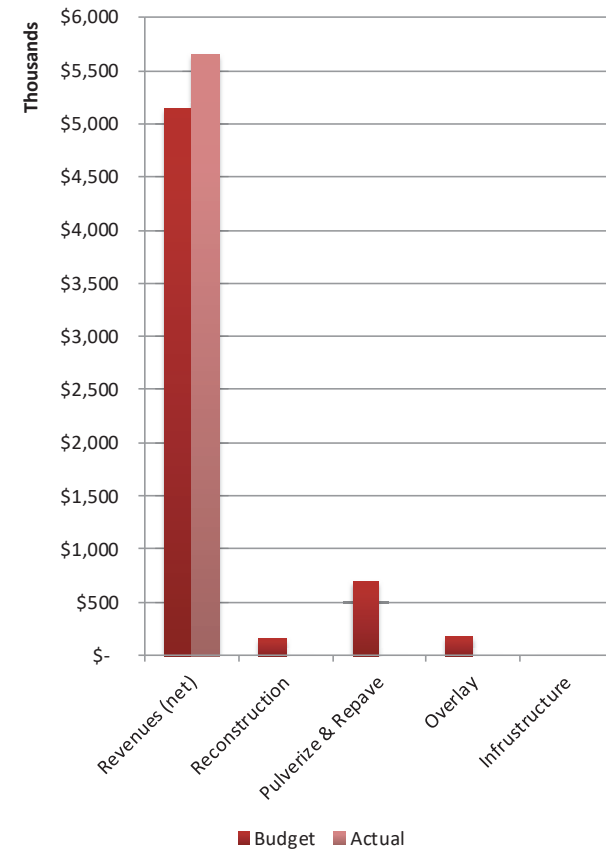
Department	Budget	Overtime		% Variance
		Actual	\$ Variance	
Employee Benefits & Insurance	\$ -	\$ -	\$ -	➔ 0.00%
Highway	251,909	336,628	(84,719)	⬇ -33.63%
Information Systems	-	-	-	➔ 0.00%
Insurance	-	-	-	➔ 0.00%
<b>Total</b>	<b>\$ 251,909</b>	<b>\$ 336,628</b>	<b>\$ (84,719)</b>	<b>⬇ -33.63%</b>

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

# Transportation Fund (Budget to Actual)

Year to Date May 31, 2024

	Budget	Actual	Variance	% Actual to Budget
County Sales Tax	\$ 5,139,608	\$ 5,655,067	\$ 515,459	110%
Sales Tax Distribution			-	N/A
<b>Total Revenues</b>	<b>5,139,608</b>	<b>5,655,067</b>	<b>515,459</b>	<b>110%</b>
Reconstruction	(164,000)	-	164,000	0%
Pulverize & Repave	(697,012)	-	697,012	0%
Overlay	(166,558)	-	166,558	0%
Bridges	-	-	-	N/A
Infrastructure	-	(4,707)	(4,707)	N/A
<b>Total Expenses</b>	<b>(1,027,570)</b>	<b>(4,707)</b>	<b>1,022,863</b>	<b>0%</b>
Other Financing	(1,963,382)	(963,382)	1,000,000	49%
<b>Change in Fund Balance</b>	<b>\$ 2,148,656</b>	<b>\$ 4,686,978</b>	<b>\$ 2,538,322</b>	<b>218%</b>



# Transportation Fund (Variance Change)

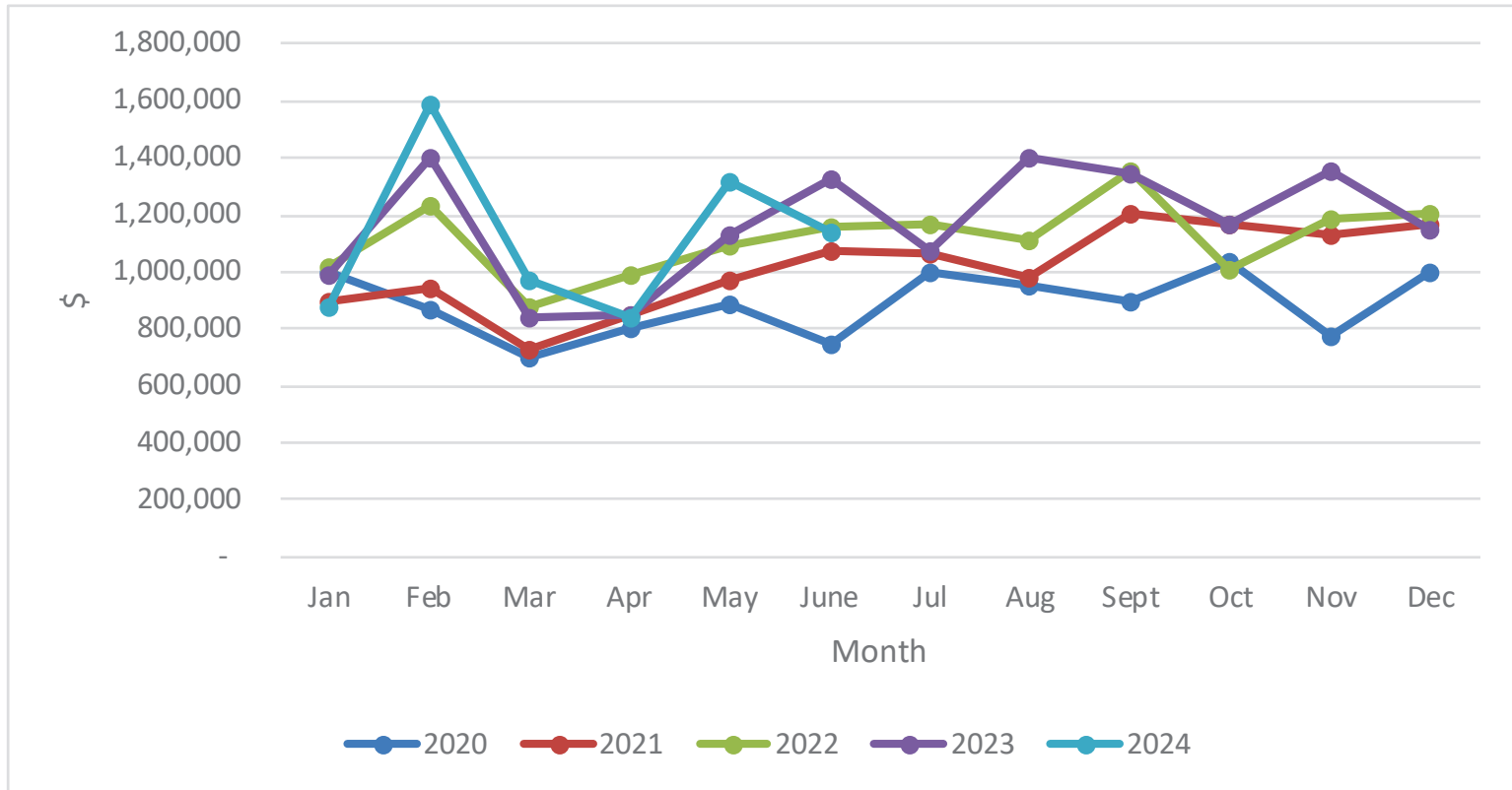
Year to Date May 31, 2024

	<u>Prior Month</u>	<u>Variance</u> <u>Current Month</u>	<u>Change</u>
County Sales Tax	\$ 297,599	\$ 515,459	\$ 217,860
Sales Tax Distribution	-	\$ -	-
Total Revenues	<u>297,599</u>	<u>515,459</u>	<u>217,860</u>
Reconstruction	115,000	164,000	49,000
Pulverize & Repave	7,320	697,012	689,692
Overlay	1,145	166,558	165,413
Bridges	-	-	-
Infrastructure	-	(4,707)	(4,707)
Total Expenses	<u>123,465</u>	<u>1,022,863</u>	<u>899,398</u>
Other Financing	<u>-</u>	<u>1,000,000</u>	<u>1,000,000</u>
Change in Fund Balance	<u>\$ 421,064</u>	<u>\$ 2,538,322</u>	<u>\$ 2,117,258</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

Holdings	Purchase Date	Purchase Cost	Issuer	CUSIP	Ratings	Current Rate	YTC	YTM	YTW	Maturity Date	Market Value	Book MV	Unrealized Gain/(Loss)	Callable	Call Frequency
	May 30, 2024	708,803	Federal Home Loan Bank	3130AFFX0	AA+/AAA	4.63%	4.63%	4.63%	4.63%	November 16, 2028	711,983	708,803	3,179	May 9, 2028	Non
	September 24, 2020	1,000,000	Federal Home Loan Bank	3130AKA55	AA+/AAA	0.52%	0.52%	0.52%	0.52%	September 24, 2025	943,220	934,820	8,400	May 10, 2024	Daily
	March 10, 2021	750,000	Federal Home Loan Bank	3130ALD24	AA+/AAA	0.50%	0.50%	0.50%	0.50%	March 10, 2025	723,240	716,888	6,353	June 10, 2024	Quarterly
	February 24, 2021	750,000	Federal Home Loan Bank	3130ALGX6	AA+/AAA	0.40%	0.40%	1.33%	0.40%	February 24, 2028	679,883	686,115	-6,233	May 24, 2024	Quarterly
	March 24, 2021	750,000	Federal Home Loan Bank	3130ALJ47	AA+/AAA	0.70%	0.70%	0.70%	0.70%	September 24, 2025	709,103	703,335	5,768	June 24, 2024	Quarterly
	March 30, 2021	750,000	Federal Home Loan Bank	3130ALMH4	AA+/AAA	0.50%	0.50%	1.01%	0.50%	March 30, 2026	702,555	701,790	765	June 30, 2024	Quarterly
	March 30, 2021	500,000	Federal Home Loan Bank	3130ALPW8	AA+/AAA	1.00%	1.00%	1.65%	1.00%	March 30, 2028	453,935	457,575	-3,640	June 30, 2024	Quarterly
	February 18, 2021	748,695	Federal Home Loan Bank	3130AL351	AA+/AAA	0.63%	0.66%	0.66%	0.66%	February 17, 2026	695,665	693,525	2,340	May 17, 2024	Quarterly
	May 26, 2021	750,000	Federal Home Loan Bank	3130AMFN7	AA+/AAA	0.50%	0.50%	1.16%	0.50%	May 26, 2026	710,700	706,388	4,313	May 26, 2024	Quarterly
	January 3, 2022	636,002	Federal Home Loan Bank	3130AMU75	AA+/AAA	1.00%	1.32%	1.32%	1.32%	June 26, 2026	595,625	594,613	1,013	May 26, 2024	Monthly
	July 29, 2021	750,000	Federal Home Loan Bank	3130ANBC3	AA+/AAA	0.51%	0.51%	0.51%	0.51%	July 29, 2024	744,368	730,455	13,913	July 29, 2024	Quarterly
	July 28, 2021	750,000	Federal Home Loan Bank	3130ANC57	AA+/AAA	0.50%	0.50%	1.58%	0.50%	July 28, 2028	677,633	686,078	-8,445	July 28, 2024	Annually
	September 20, 2021	500,000	Federal Home Loan Bank	3130ANX47	AA+/AAA	0.50%	0.50%	1.12%	0.50%	September 20, 2027	448,000	454,180	-6,180	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	458,485	459,135	-650	July 14, 2024	Quarterly
	October 26, 2021	500,000	Federal Home Loan Bank	3130APHT5	AA+/AAA	1.20%	1.20%	1.20%	1.50%	October 26, 2026	458,380	458,670	-290	May 26, 2024	Monthly
	September 30, 2021	500,000	Federal Home Loan Bank	3130AP4Q5	AA+/AAA	0.50%	0.50%	1.09%	0.50%	September 30, 2026	462,985	463,425	-440	June 30, 2024	Quarterly
	February 16, 2022	500,000	Federal Home Loan Bank	3130AQ160	AA+/AAA	0.75%	0.75%	1.55%	0.75%	August 16, 2024	496,145	489,775	6,370	May 16, 2024	Quarterly
	April 28, 2022	499,385	Federal Home Loan Bank	3130ARP54	AA+/AAA	2.50%	3.06%	4.44%	2.63%	April 28, 2027	497,225	494,100	3,125	April 28, 2025	Annually
	April 29, 2022	750,000	Federal Home Loan Bank	3130ARR52	AA+/AAA	3.00%	3.00%	4.22%	3.00%	April 29, 2027	735,818	744,563	-8,745	July 29, 2024	Quarterly
	April 29, 2022	499,069	Federal Home Loan Bank	3130ARSJ1	AA+/AAA	2.00%	2.75%	4.47%	2.50%	April 29, 2027	496,165	492,905	3,260	July 29, 2024	Quarterly
	March 17, 2022	500,000	Federal Home Loan Bank	3130AR4N8	AA+/AAA	1.65%	1.65%	2.48%	1.65%	March 17, 2026	483,685	486,880	-3,195	June 17, 2024	Quarterly
	September 16, 2022	500,000	Federal Home Loan Bank	3130ASZ36	AA+/AAA	4.00%	4.00%	4.00%	4.00%	March 16, 2026	489,865	495,905	-6,040	June 16, 2024	Quarterly
	October 27, 2022	500,000	Federal Home Loan Bank	3130ATLM7	AA+/AAA	5.25%	5.25%	5.25%	5.25%	October 27, 2026	497,580	498,465	-885	July 27, 2024	Quarterly
	September 15, 2022	750,000	Federal Home Loan Bank	3130AT2F3	AA+/AAA	4.25%	4.25%	4.25%	4.25%	September 15, 2027	733,185	740,678	-7,493	June 15, 2024	Quarterly
	March 19, 2024	1,000,000	Federal Farm Credit Bank	313080JA8	AA+/AAA	5.00%	5.00%	5.00%	5.00%	March 13, 2029	996,680	1,000,000	-3,320	March 13, 2026	Quarterly
	August 20, 2020	750,000	Federal Farm Credit Bank	3133EL4J0	AA+/AAA	0.47%	0.47%	0.47%	0.47%	August 19, 2024	741,870	728,490	13,380	May 10, 2024	Quarterly
	September 29, 2020	750,000	Federal Farm Credit Bank	3133EMBH4	AA+/AAA	0.53%	0.53%	0.53%	0.53%	September 29, 2025	706,335	700,860	5,475	May 10, 2024	Quarterly
	May 19, 2021	500,000	Federal Farm Credit Bank	3133EMZV5	AA+/AAA	0.73%	0.73%	0.73%	0.73%	May 19, 2025	479,055	473,630	5,425	May 10, 2024	Quarterly
	March 19, 2024	995,898	Federal Home Loan Mtg Co	3133EPSK7	AA+/AAA	4.52%	4.72%	4.72%	4.72%	March 13, 2026	993,120	995,898	-2,778	March 13, 2026	Non
	May 30, 2024	744,683	Federal Farm Credit Bank	3133ERE83	AA+/AAA	4.70%	4.70%	4.70%	4.70%	May 9, 2028	746,258	744,683	1,575	May 9, 2028	Non
	March 19, 2024	1,140,967	Federal Home Loan Mtg Co	3134AA4A2	AA+/AAA	5.92%	4.39%	4.39%	4.39%	March 15, 2031	1,124,180	1,140,967	-16,787	March 15, 2031	Non
	March 26, 2021	742,463	Federal Home Loan Mtg Co	3134GWXX1	AA+/AAA	0.55%	2.39%	0.78%	0.78%	October 15, 2025	705,998	699,150	6,848	July 15, 2024	Quarterly
	January 27, 2023	750,000	Federal Home Loan Mtg Co	3134GYEN8	AA+/AAA	5.00%	5.00%	5.00%	5.00%	July 27, 2026	745,628	746,265	-638	July 27, 2024	semi-annually
	February 24, 2023	500,000	Federal Home Loan Mtg Co	3134GYG48	AA+/AAA	5.15%	5.15%	5.15%	5.15%	August 24, 2027	494,970	496,585	-1,615	May 24, 2024	Quarterly
	April 14, 2023	500,000	Federal Home Loan Mtg Co	3134GYPB2	AA+/AAA	5.13%	5.13%	5.13%	5.13%	April 26, 2027	495,300	496,770	-1,470	October 26, 2024	Quarterly
	October 29, 2020	500,000	Federal Ag Mtg Corp	31422BY38	AA+/AAA	0.43%	0.43%	0.43%	0.43%	October 29, 2025	468,960	465,165	3,795	October 29, 2025	Non
	May 30, 2024	749,303	Federal Ag Mtg Corp	31424WHP0	AA+/AAA	4.67%	4.67%	4.67%	4.67%	April 26, 2029	752,745	749,303	3,443	April 26, 2029	Non
	July 5, 2013	702,594	Government National Mtg Assoc	38378TKF6	AA+/AAA	1.19%	1.41%	1.41%	1.41%	May 20, 2043	664,659	672,837	-8,179	August 20, 2043	Monthly
	May 7, 2024	988,554	US Treasury Note	91282CGX3	AA+/AAA	5.08%	5.09%	5.09%	5.09%	April 30, 2025	988,060	988,554	-494	April 30, 2025	Non
	March 13, 2013	55,432	Auburndale SD, WI	05068PCN0	AA-/AA-	3.10%	3.10%	3.10%	3.10%	March 1, 2026	53,959	54,321	-361	June 4, 2024	Daily
	March 23, 2021	700,000	Rock County, WI	772028RM0	-/Aa1	0.40%	0.40%	0.40%	0.40%	September 1, 2024	691,677	679,441	12,236	September 1, 2024	Non
	January 29, 2024	249,000	American NB	02772JER7	FDIC/FDIC	4.60%	4.60%	4.60%	4.60%	August 8, 2025	247,125	249,000	-1,875	August 1, 2025	Non
	October 31, 2023	240,000	BMO Bank Nat'l Assoc	05610LCP7	FDIC/FDIC	5.45%	5.45%	5.45%	5.45%	July 31, 2024	239,981	240,466	-485	July 31, 2024	Non
	January 23, 2024	226,087	Citidel FCU	17286TAJ4	NCUA/NCUA	0.90%	4.50%	4.50%	4.50%	October 23, 2026	226,284	226,087	197	October 23, 2026	Non
	January 23, 2024	186,465	Citizens ST B	176688CT4	FDIC/FDIC	0.90%	4.30%	4.30%	4.30%	December 31, 2025	186,147	186,465	-318	December 31, 2025	Non
	September 29, 2023	249,000	Empower CU CD	291916AB0	NCUA/NCUA	5.10%	5.10%	5.10%	5.10%	September 29, 2028	252,454	249,000	3,454	September 29, 2028	Non
	January 23, 2024	249,000	F&M Bank	307811J9	FDIC/FDIC	4.45%	4.45%	4.45%	4.45%	August 1, 2025	246,692	249,000	-2,308	August 1, 2025	Non
	January 29, 2024	250,000	Flagstar Bank	33847GDA7	FDIC/FDIC	5.03%	6.00%	6.00%	6.00%	February 14, 2029	249,940	246,990	2,950	May 14, 2024	Monthly
	August 4, 2021	246,518	Jpmorgan Chase CD	48128U2B8	FDIC/FDIC	0.65%	0.85%	0.85%	0.85%	August 17, 2026	226,441	223,351	3,090	August 17, 2026	Non
	February 25, 2022	247,033	National Bk CD	633368FP5	FDIC/FDIC	1.55%	4.82%	1.71%	1.71%	February 25, 2027	227,536	224,849	2,687	May 25, 2024	Monthly
	March 20, 2024	249,000	Nicolet Nat'l Bank CD	654062LR7	FDIC/FDIC	4.25%	4.25%	4.25%	4.25%	September 8, 2028	244,189	249,000	-4,811	September 8, 2028	Non
	January 11, 2023	249,000	State Bank of Chilton, WI CD	85641PD0X5	FDIC/FDIC	4.45%	4.45%	4.45%	4.45%	January 12, 2026	246,303	247,426	-1,123	May 11, 2024	Non
	January 29, 2024	249,000	Wells Fargo Bank CD	949764LK8	FDIC/FDIC	4.20%	4.20%	4.20%	4.20%	January 29, 2027	244,408	248,716	-4,308	January 29, 2027	Non
Various		3,646	LGIP - General	LGPGEN	State	5.38%	5.38%	5.38%	5.38%	N/A	3,646	3,646	0	n/a	Liquid
Various		14,261,825	LGIP - County Sales Tax	LGPST	State	5.38%	5.38%	5.38%	5.38%	N/A	14,261,825	14,261,825	0	n/a	Liquid
Various		985,446	LGIP - Conservation	LGPCONS	State	5.38%	5.38%	5.38%	5.38%	N/A	985,446	985,446	0	n/a	Liquid
Various		8,997,116	LGIP - Building	LGPBLDG	State	5.38%	5.38%	5.38%	5.38%	N/A	8,997,116	8,997,116	0	n/a	Liquid
Various		45,089,745	Associated Bank - MM	ASBKREPO2	Local	5.51%	5.51%	5.51%	5.51%	N/A	45,089,745	45,089,745	0	n/a	Liquid
Various		10,835	Wisconsin Bank & Trust - MM	CBTMM1	Local	0.01%	0.01%	0.01%	0.01%	N/A	10,835	10,835	0	n/a	Liquid
Various		10,038	Cleveland State Bank	CLESTBK	Local	0.40%	0.40%	0.40%	0.40%	N/A	10,038	10,038	0	n/a	Liquid
Various		2,972,484	Associated Bank - Checking	ASBKCHK1	Local	5.17%	5.17%	5.17%	5.17%	N/A	2,972,484	2,972,484	0	n/a	Liquid
TOTALS		102,633,084									101,623,712	101,603,466	20,246		

Calls, Pay Downs, and Maturities

Maturity Date	Book MV	Issuer	Broker	Rating	Current Rate	Gain/Loss Sale	Sale Price	Type
May 1, 2024	183,587	Shorewood Hills, WI	BOSC	AAA	2.750%	\$1,413	185,000	Matured

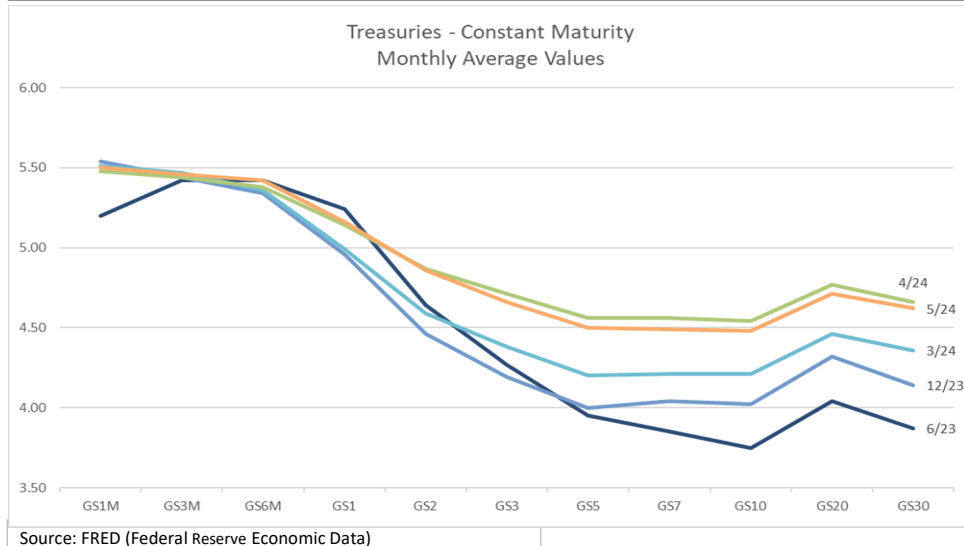
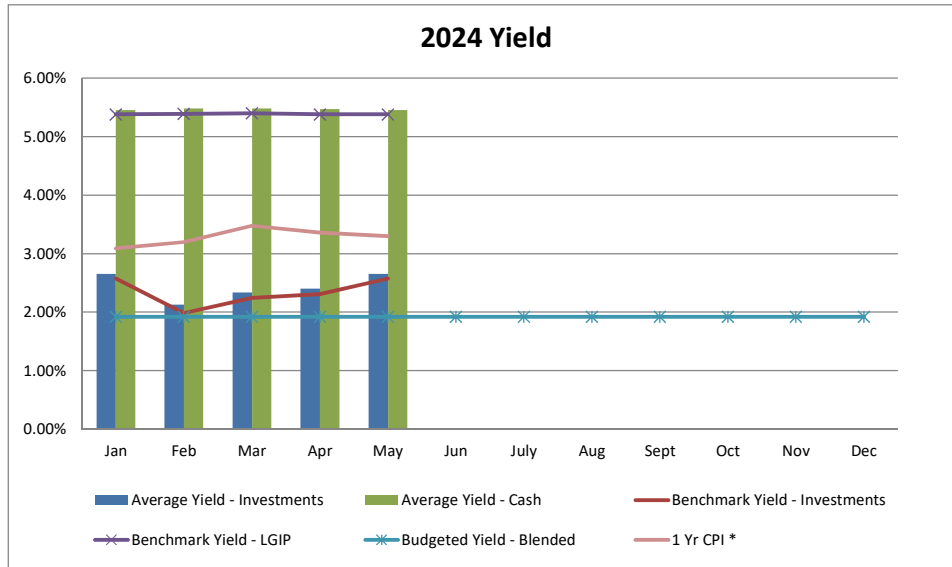
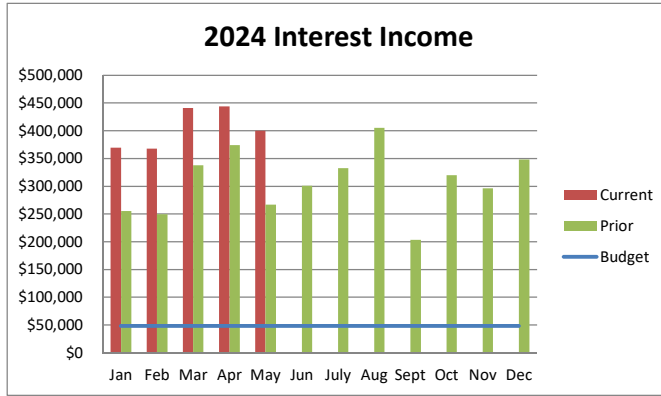
## Sheboygan County Portfolio Summary as of April 30, 2024

	Market Value	Wtd Ave Tenor at Purch (Yrs)	Wtd Ave Seasoning (Yrs)	Current Month Annualized Yield	Benchmark Yield
Cash Equivalents	72,331,135	n/a	n/a	5.45%	5.38%
Investments	29,292,577	5.04	2.17	2.66%	2.58%
<b>Grand Total</b>	<b>101,623,712</b>			<b>4.65%</b>	<b>4.57%</b>

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	\$239,725
Actual to Date	\$2,023,726
Variance	\$1,784,001
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	48,062,229	66.4%
LGIP	24,248,034	33.5%
Wisconsin Bank & Trust - MM	10,835	0.0%
Cleveland State Bank	10,038	0.0%
<b>Total</b>	<b>72,331,135</b>	<b>100.0%</b>

Investment Holdings

Issuer	Market Value	% of Portfolio
American NB	247,125	0.84%
Auburndale SD, WI	53,959	0.18%
BMO Bank Nat'l Assoc	239,981	0.82%
Citidel FCU	226,284	0.77%
Citizens ST B	186,147	0.64%
Empower CU CD	252,454	0.86%
F&M Bank	246,692	0.84%
Federal Ag Mtg Corp	1,221,705	4.17%
Federal Farm Credit Bank	3,670,198	12.53%
Federal Home Loan Bank	14,605,625	49.86%
Federal Home Loan Mtg Co	4,559,195	15.56%
Flagstar Bank	249,940	0.85%
Government National Mtg Assoc	664,659	2.27%
Jpmorgan Chase CD	226,441	0.77%
National Bk CD	227,536	0.78%
Nicolet Natl Bank CD	244,189	0.83%
Rock County, WI	691,677	2.36%
State Bank of Chilton, WI CD	246,303	0.84%
US Treasury Note	988,060	3.37%
Wells Fargo Bank CD	244,408	0.83%
<b>Total</b>	<b>29,292,577</b>	<b>100.00%</b>

