

NOTICE OF MEETING
SHEBOYGAN COUNTY FINANCE COMMITTEE
July 12, 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: Jul 12, 2023 03:30 PM Central Time (US and Canada)

Join Zoom Meeting

<https://us06web.zoom.us/j/89028608289?pwd=N1ZWYmFxK1B0aUFCN2hpcU1Gbmtsdcz09>

Meeting ID: 890 2860 8289

Passcode: 887094

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 – June 28, 3:30 PM

Correspondence – None at the time of posting

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.

County Board Referrals

Resolution No. 2 - Approving Use of American Rescue Plan Act (ARPA) Funds (No.7)

Sheriff's Department

Consideration of Resolution No.-- Authorizing Application for Fiscal Year 2023 Justice Assistance Grant Program Award (Local Solicitation) and Entering into Memorandum of Understanding with City of Sheboygan

Finance Director

Financial Statements - May

Investment Statements – May

Additional Finance Committee Meetings for Budget Review

Approval of Vouchers

Approval of Attendance at Other Meetings or Functions

Adjournment

Next Scheduled Meeting – July 26, 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

June 28, 2023

Called to Order: 3:30 P.M.

Adjourned: 4:45 P.M.

MEMBERS PRESENT:

In Person: Roger Te Stroete, Kathleen Donovan, William Goehring, Keith Abler

Remote: Thomas Wegner

MEMBERS ABSENT:

ALSO PRESENT:

In Person: Edward Procek, Jeremy Fetterer, Stacie Kuck, Steve Hatton, Alayne Krause, Stefanie Albrecht, Christopher Lewinski, Chad Broeren

Remote: Jacob Verhelst, Tara Duwe, Wendy Charnon, Natascha Rowell, Matt Strittmater, Laura Henning-Lorenz

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

The Chairperson certified compliance with the open meeting law. The notice was posted at 9:00 a.m. on June 26, 2023.

Supervisor Goehring moved to approve the minutes of May 24, 2023. Motion seconded by Supervisor Abler. Motion Carried.

Correspondence – None

County Administrator Alayne Krause updated the committee on the status of Sales Tax Revenues. She also updated the committee on the 2024 budget assumptions, reviewed the department levy targets, and noted that Jeremy Fetterer would email the budget instructions to the department heads to officially kick off the budget process.

Finance Director Steve Hatton presented to the committee the debt service levy forecast and options for the timing of the upcoming bonding.

Supervisor Wegner joined the meeting at 4:05pm remotely.

Information Technology Director Christopher Lewinski presented the Information Technology Departments five-year Capital Projects Plan. Supervisor Abler moved to approve the plan as presented. Motion seconded by Supervisor Goehring. Motion Carried.

Inspector Chad Broeren requested a budget adjustment to replace batteries at the public safety radio tower sites. Supervisor Goehring moved to approve the request. Motion seconded by Supervisor Donovan. Motion Carried.

Finance Director Steve Hatton presented a request for the Reassignment of Fund Balances. Supervisor Goehring moved to approve the request. Motion seconded by Supervisor Abler. Motion Carried.

Auditor/Analyst Stefanie Albrecht presented the April Financial Statements.

Finance Director Steve Hatton presented the April Investment Statements.

The Committee reviewed the proposed additional Finance Committee Meetings to be scheduled for departmental budget reviews.

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

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

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

Stacie Kuck
Recording Secretary

William C. Goehring
Secretary

COMMITTEE REPORT TO THE COUNTY BOARD

WE, THE FINANCE COMMITTEE

TO WHOM WAS REFERRED RESOLUTION NO: 02

RE: **Approving the Use of American Rescue Plan Act (ARPA) Funds (No. 7)**

HAVE CONSIDERED THE SAME AND RECOMMEND:

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

RESPECTFULLY SUBMITTED THIS 18th DAY OF July 2023

FINANCE COMMITTEE

OPPOSED TO THE REPORT:

CONCURRING IN THE REPORT:

ROGER TE STROETE

ROGER TE STROETE

KATHLEEN DONOVAN

KATHLEEN DONOVAN

WILLIAM C. GOEHRING

WILLIAM C. GOEHRING

KEITH ABLER

KEITH ABLER

THOMAS WEGNER

THOMAS WEGNER

1 SHEBOYGAN COUNTY RESOLUTION NO. 02 (2023/24)

2
3 Re: **Approving Use of American Rescue Plan Act (ARPA) Funds (No.**
4 **7)**

5
6 **WHEREAS**, on March 11, 2021, the American Rescue Plan Act (ARPA) was
7 signed into law, and

8
9 **WHEREAS**, ARPA established the coronavirus State and Local Fiscal Recovery
10 Funds (SLFRF) program to provide \$350 Billion of support to state, territorial, local, and
11 tribal governments in responding to the economic and public health impacts of COVID-19,
12 and

13
14 **WHEREAS**, Sheboygan County received approximately \$22 million in SLFRF
15 funds through ARPA, and

16
17 **WHEREAS**, U.S. Treasury's Final Rule allows for the use of ARPA funds to
18 respond to the COVID-19 public health emergency or its negative economic impacts; for
19 the provision of government services to the extent of the reduction in revenue due to the
20 COVID-19 public health emergency; and to make necessary investments in water, sewer,
21 or broadband infrastructure, and

22
23 **WHEREAS**, the Clerk of Courts Office has identified the need for installing
24 confidential video equipment as a necessary component for Court operations; and

25
26 **WHEREAS**, the After Hours Program of the Sheboygan County Housing Coalition
27 reduces harm to homeless individuals through temporary shelter and referral services for
28 families and also serves as a gateway to continued services; and

29
30 **WHEREAS**, the Sheboygan County Detention Center and Sheboygan County Jail
31 have identified the need for equipment replacement and facility remodel to better house
32 and supervise the inmates at both congregate setting facilities; and

33
34 **WHEREAS**, the Sheriff's Department has identified the need to replace
35 communications equipment which is necessary to provide quality safety services to the
36 community; and

37
38 **WHEREAS**, Rocky Knoll Health Care Center has identified the need to replace
39 HVAC equipment in building "A" to continue to provide high quality, skilled nursing and
40 healthcare services to Sheboygan County residents; and

41
42 **WHEREAS**, the Information Technology Department has identified the need for
43 consultant services to achieve Payment Card Industry (PCI) compliance and new WSCS

44 County Board broadcast equipment in order to efficiently share information and avoid
 45 non-compliance issues.

46
 47 **NOW, THEREFORE, BE IT RESOLVED** that the Sheboygan County Board of
 48 Supervisors has determined that a portion of Sheboygan County's ARPA SLFRF funds
 49 shall be used for the following eligible expenses as detailed in the following chart:
 50
 51

Description	2023	2024	2025	2026	Total Cost
Clerk of Courts - Confidential Video Equipment	\$ 13,500				\$ 13,500
After Hours Program of the Sheboygan County Housing Coalition	\$ 2,500	\$ 2,500			\$ 5,000
Jail/Det. Center Equipment Replacement and Remodel		\$ 283,500			\$ 283,500
Sheriff - Communications Equipment Replacement		\$ 205,000			\$ 205,000
Rocky Knoll - 'A' Building HVAC Equipment Replacement		\$ 418,000			\$ 418,000
IT - PCI Compliance	\$ 33,600				\$ 33,600
IT - WSCS County Board Broadcast Equipment	\$ 30,000				\$ 30,000

Total ARPA Requests	\$ 79,600	\$909,000	-	-	\$988,600
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52
 53 These are forecasted amounts. ARPA Funds allocated will be adjusted to actual
 54 incurred.

55
 56 **BE IT FURTHER RESOLVED** that the 2023 allocations noted in the above chart
 57 shall be incorporated into the 2023 budget.

58
 59 **BE IT FURTHER RESOLVED**, that the Department liaison committee and
 60 Executive Committee have authority to approve any changes to the specific use of ARPA
 61 funds contained within the same budget appropriation unit; in the alternative, any change


62 to the above allocation requiring an amendment to the department budget shall follow the
63 normal and customary budget amendment process as outlined in the County Code.
64

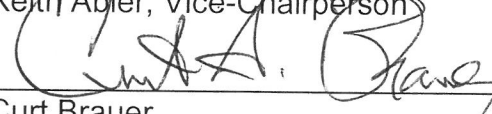
65
66 Respectfully submitted this 20th day of June, 2023.
67


68
69 **EXECUTIVE COMMITTEE**

70
71 
72 _____
73 Vernon Koch, Chairperson

74
75 
76 _____
77 Keith Abler, Vice-Chairperson

78
79 
80 _____
81 William C. Goehring, Secretary

82
83 
84 _____
85 Curt Brauer



Edward J. Procek

81 Opposed to Introduction:

82 _____

83 _____

FISCAL NOTE
June 2023

**Resolution No. 02 (2023/24) RE: Approving Use of American Rescue Plan Act (ARPA)
Funds (No. 7)**

The resolution details the breakdown of the project requests totaling \$988,600. The County received \$22.4 million in ARPA funds. Prior to this request, the County Board has approved \$20.1 million for various projects and staff retention efforts. If this request is approved, there would be \$1.3 million of ARPA funds remaining.

ARPA funds need to be expended or obligated by December 31, 2024. If obligated, funds would need to be expended by December 31, 2026.

Funding:

Funding for request will come from ARPA funds on hand. No additional funding is required at this time.

Respectfully Submitted,



Steve Hatton, Finance Director
June 20, 2023

1 **SHEBOYGAN COUNTY RESOLUTION NO. _____ (2023/24)**
2

3 **Re: Authorizing Application for Fiscal Year 2023 Justice Assistance**
4 **Grant Program Award (Local Solicitation) and Entering into**
5 **Memorandum of Understanding with City of Sheboygan**
6

7
8 **WHEREAS**, Sheboygan County and the City of Sheboygan have the opportunity to
9 obtain a federal local solicitation grant in the total amount of \$19,026.00 funded through the
10 Edward Byrne Memorial Justice Assistance Grant Program, which is the primary provider of
11 federal criminal justice funding to state and local jurisdictions, and
12

13 **WHEREAS**, in order to obtain the grant in the amount of \$19,026.00, it is necessary for
14 the County to submit an application through the Justice Assistance Grant Award Program to be
15 used to purchase law enforcement equipment permitted under the grant funding announcement
16 and for the County to enter into a Memorandum of Understanding with the City of Sheboygan
17 for the sharing of grant proceeds and the equipment purchase therewith under terms similar to
18 previous memoranda of understanding with the City of Sheboygan for previous similar grant
19 award sharing, and
20

21 **WHEREAS**, the funding received would be 100% from federal sources with no state or
22 local match requirement, and
23

24 **WHEREAS**, this Resolution was the subject of a public notice when it was introduced at
25 the July 12, 2023, Finance Committee meeting in which the Committee voted to sponsor the
26 Resolution;
27

28 **NOW, THEREFORE, BE IT RESOLVED** that the Sheboygan County Board of
29 Supervisors authorizes the County Board Chairperson and/or the Emergency Management
30 Director as appropriate to sign all documents necessary for the local solicitation grant
31 application and the administration thereof, provided that no such document shall obligate
32 Sheboygan County for the expenditure of County funds not reimbursed by the grant proceeds.
33

34 **BE IT FURTHER RESOLVED** that the County Board Chairperson and/or the Emergency
35 Management Director as appropriate is/are authorized on behalf of the County Board to execute
36 the 2022 Justice Assistance Grant Program Award Memorandum of Understanding between the
37 City of Sheboygan and the County of Sheboygan for the funds and the equipment purchased
38 therewith to be shared with the City of Sheboygan under terms similar to previous memoranda
39 of understanding with the City of Sheboygan for previous similar grant award sharing.
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42 (The rest of this page intentionally left blank.)

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BE IT FURTHER RESOLVED that the Emergency Management Director is designated as the official representative of Sheboygan County to act in connection with the application and to provide such additional information as may be required.

Respectfully submitted this 18th day of July, 2023.

FINANCE COMMITTEE

Roger Te Stroete, Chairperson

Kathleen Donovan, Vice-Chairperson

William C. Goehring, Secretary

Keith Abler

Thomas Wegner

Opposed to Introduction:

**FISCAL YEAR 2023 JUSTICE ASSISTANCE GRANT (JAG)
PROGRAM AWARD
MEMORANDUM OF UNDERSTANDING
BETWEEN THE CITY OF SHEBOYGAN AND
THE COUNTY OF SHEBOYGAN
(Local Solicitation)**

THIS AGREEMENT is made and entered into this _____ day of July, 2023, by and between the City of Sheboygan, acting by and through its governing body, and the County of Sheboygan, by and through its governing body (hereinafter referred to as CITY and COUNTY, respectively), both of Sheboygan County, State of Wisconsin,

WITNESSETH

WHEREAS, this Agreement is made under the authority of the intergovernmental cooperation statute, Wis. Stat. § 66.0301; and

WHEREAS, each governing body finds that the performance of this Agreement is in the best interests of both parties and that the undertaking will benefit the public; and

WHEREAS, CITY agrees COUNTY will be the fiscal agent for the fiscal year 2023 Justice Assistance Grant (“JAG”) Program funds (local solicitation) award; and

WHEREAS, CITY and COUNTY believe it to be in their best interests to allocate the JAG funds for certain equipment for the City Police Department and the County Sheriff’s Department, respectively.

NOW, THEREFORE, CITY and COUNTY agree as follows:

Section 1. CITY agrees COUNTY will be the fiscal agent for the fiscal year 2023 JAG program funds (local solicitation) and COUNTY shall be responsible for providing results measuring data as required under the Government Performance and Results Act of 1993 (GPRA), and the GPRA Modernization Act of 2010, P.L. 111-352. CITY will cooperate with COUNTY in protecting such data in its possession to allow COUNTY to fulfill these requirements.

Section 2. COUNTY and CITY agree to split the grant funds as follows and share the equipment purchased therewith as mutually agreed between the City Police Department and the County Sheriff’s Department for law enforcement equipment:

Grant Total	\$19,026.00
City Portion	9,513.00
County Portion	9,513.00

Section 3. CITY and COUNTY agree to defend, hold harmless, and indemnify the other against any and all claims, liabilities, damages, judgments, causes of action, costs, loss and expense, including reasonable attorneys’ fees, imposed upon or incurred by the other party arising from or related to the negligent or intentionally tortuous acts or omissions of the indemnifying party’s officers, employees, or agents in performing the

services pursuant to this agreement including any liability arising as a result of a failure to comply with the legal requirements the parties agreed to adhere to upon acceptance of an award, all as summarized at www.ojp.usdoj.gov/funding/otherrequirements.htm. Each party shall promptly notify the other of any claim arising under this provision and each party shall fully cooperate with the other in the investigation, resolution, and defense of such claim.

Section 4. Each party to this Agreement will be responsible for its own actions in providing services under this agreement and shall not be liable for any civil liability that may arise from the furnishing of the services by the other party.

Section 5. By entering into this Agreement, the parties do not intend to create any obligations, express or implied, other than those set out herein and, further, this Agreement shall not create any rights in any party not a signatory hereto.

APPROVED by the parties through signature of the following officials:

CITY OF SHEBOYGAN:

Ryan J. Sorenson, Mayor

Date

Christopher Domagalski, Chief of Police

Date

COUNTY OF SHEBOYGAN:

Vernon Koch, County Board Chair

Date

Steve Steinhardt, Emergency Management
Director

Date

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WISCONSIN

Financial Overview

May 2023

Finance Committee & County Administrator Report

Budget Variance Summary

Year to Date May 31, 2023

	Fund					
	General	Special Revenue	Enterprise	Internal Service	Total	Transportation
Change in Fund Balance	\$ (71,060)	\$ 893,512	\$ (514,710)	\$ (3,283,593)	\$ (2,975,852)	\$ 2,342,638
Plus: unbudgeted depreciation			315,243	1,004,907	\$ 1,320,150	
Adjusted Change in Fund Balance	<u>\$ (71,060)</u>	<u>\$ 893,512</u>	<u>\$ (199,467)</u>	<u>\$ (2,278,686)</u>	<u>\$ (1,655,702)</u>	<u>\$ 2,342,638</u>
Budgeted Change in Fund Balance to Date	\$ (2,805,123)	\$ 358,517	\$ (93,740)	\$ (4,023,265)	\$ (6,563,611)	\$ 1,358,609
Variance Actual to Budget	\$ 2,734,063	\$ 534,995	\$ (105,727)	\$ 1,744,579	\$ 4,907,909	\$ 984,029
Timing	\$ (943,000)	\$ (82,000)	\$ -	\$ (1,068,000)	\$ (2,093,000)	\$ -

Department Budget Variance Summary

Year to Date May 31, 2023

Department	Total Variance
General Fund	
Airport	\$ 204,795
Bldg Services	\$ 449,232
Clerk of Crts	\$ (16,889)
Corp Counsel	\$ (8,181)
County Administrator	\$ 60,342
County Board	\$ 8,700
County Clerk	\$ (4,973)
Court Commissioner	\$ 5,843
DA	\$ 64,171
Finance	\$ 165,771
Human Resources	\$ 124,298
Medical Examiner	\$ 22,987
Nondepart'l	\$ 1,639,450
Planning & Conservation	\$ (108,712)
Register of Deeds	\$ (42,438)
Sheriff	\$ 104,010
Tax Foreclosures	\$ 35,166
Treasurer	\$ 20,986
UW Extension	\$ 4,164
UW GB - Sheboygan Campus	\$ (16,574)
Veterans' Comm	\$ 2,531
Veterans' Service	\$ 19,383
Total - General Fund	\$ 2,734,061

Department	Total Variance
Special Revenue	
Community Programs	\$ (318,158)
Economic Support	\$ 25,166
Elder Services	\$ 147,712
HHS Administration	\$ (5,258)
Public Health Service	\$ 55,667
Social Services	\$ 627,079
Total HHS	\$ 532,208
Public Safety - Spec Rev	\$ 2,787
Total - Special Revenue	534,995

Department	Total Variance
Health Care Centers	
Rocky Knoll	\$ (105,728)
Total - HCC	\$ (105,728)

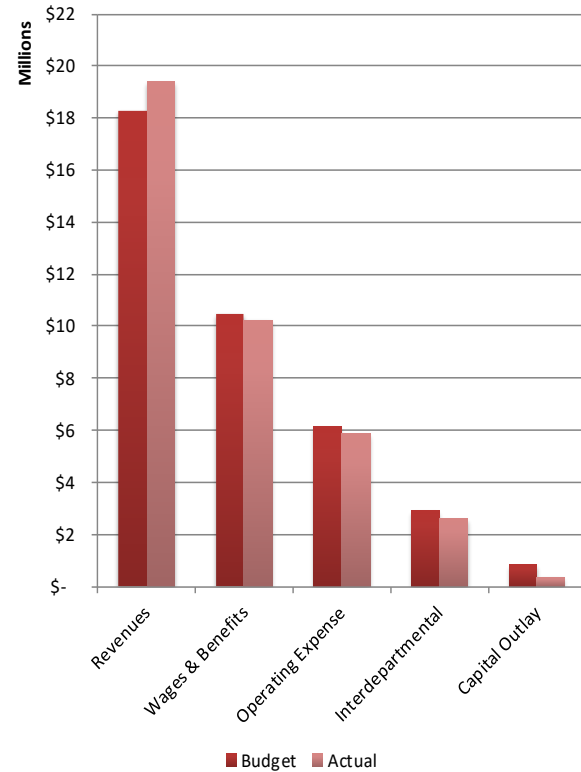
Department	Total Variance
Internal Services	
Employee Benefits	\$ 52,523
Highway	\$ 1,735,522
Info Technology	\$ (43,466)
Prop Ins	\$ -
Total - Internal Servs	1,744,579

Department	Total Variance
Transportation	
Transportation	\$ 984,033
Total - Transportation	\$ 984,033

General Fund (Budget to Actual)

Year to Date May 31, 2023

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 18,267,994	\$ 19,388,822	\$ 1,120,828	106%
Wages & Benefits	(10,482,016)	(10,259,101)	222,915	98%
Operating Expense	(6,169,354)	(5,883,605)	285,749	95%
Interdepartmental	(2,922,435)	(2,629,892)	292,543	90%
Capital Outlay	(823,532)	(353,499)	470,033	43%
Total Expenses	(20,397,337)	(19,126,097)	1,271,240	94%
Other Financing	(675,780)	(333,790)	341,990	49%
Change in Fund Balance	\$ (2,805,123)	\$ (71,065)	\$ 2,734,058	3%



General Fund (Variance Change)

Year to Date May 31, 2023

	<u>Prior Month</u>	<u>Variance Current Month</u>	<u>Change</u>
Revenues	\$ 936,831	\$ 1,120,828	\$ 183,997
Wages & Benefits	163,644	222,915	59,271
Operating Expense	513,120	285,749	(227,371)
Interdepartmental	235,685	292,543	56,858
Capital Outlay	<u>523,542</u>	<u>470,033</u>	<u>(53,509)</u>
Total Expenses	1,435,991	1,271,240	(164,751)
Other Financing	<u>266,716</u>	<u>341,990</u>	<u>75,274</u>
Change in Fund Balance	<u>\$ 2,639,538</u>	<u>\$ 2,734,058</u>	<u>\$ 94,520</u>

- Revenue is positive the current month change is due to less than budgeted federal grants but more than budgeted interest income
- Positive Wages & Benefits variance due to vacancy savings
- Positive Operating expense variance reflects less than budgeted expenses. The current month change is due to more than budgeted professional services, client services, utilities, maintenance services, and office supplies
- Capital Outlay purchases are due to the purchase of a generator for Building Services and tower sites battery replacements for Sheriff

General Fund – Department Analysis

Year to Date May 31, 2023

Overall Budget

Department	Variances				% of Outflow
	Revenues	Expenditures	Other Financing	Total	
Airport	\$ (3,557)	\$ 208,352	\$ -	\$ 204,795	↑ 41.33%
Building Services	(5,264)	505,806	(51,310)	449,232	↑ 22.43%
Clerk of Courts	55,332	(72,221)	-	(16,889)	↓ -1.40%
Corporation Counsel	3,190	(11,371)	-	(8,181)	↓ -3.70%
County Administrator	(34)	100,644	(40,268)	60,342	↑ 29.44%
County Board	-	47,400	(38,700)	8,700	↑ 6.03%
County Clerk	10,693	(15,666)	-	(4,973)	↓ -3.37%
Court Commissioner	2,427	3,416	-	5,843	↑ 3.93%
District Attorney	7,775	56,396	-	64,171	↑ 14.20%
Finance	24,349	141,422	-	165,771	↑ 18.84%
Human Resources	3	145,577	(21,282)	124,298	↑ 35.76%
Medical Examiner	8,100	14,887	-	22,987	↑ 18.27%
Non-Departmental	1,162,575	(74,207)	551,082	1,639,450	↑ 87.37%
Planning & Conservation	(84,295)	(36,056)	11,639	(108,712)	↓ -10.91%
Register of Deeds	(67,422)	19,600	5,384	(42,438)	↓ -13.01%
Sheriff	(34,214)	173,268	(35,044)	104,010	→ 1.03%
Tax Foreclosures	30,575	4,591	-	35,166	N/A
Treasurer	(1,201)	61,699	(39,512)	20,986	↑ 6.21%
UW GB - Sheboygan Campus	-	(16,574)	-	(16,574)	↓ -34.48%
UW Extension	(10,632)	14,796	-	4,164	→ 2.29%
Veterans Commission	-	2,531	-	2,531	↑ 25.89%
Veteran's Services	22,428	(3,045)	-	19,383	↑ 13.93%
Total General Fund	\$ 1,120,828	\$ 1,271,245	\$ 341,989	\$ 2,734,062	13.40%

Overtime

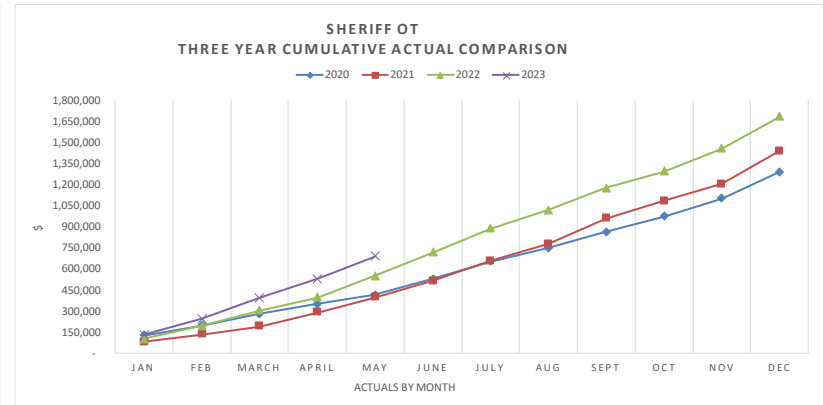
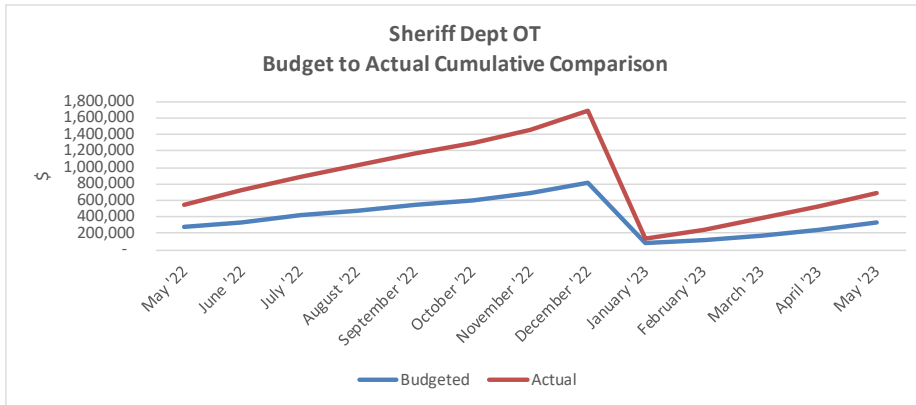
Department	Overtime			% of Variance
	Budget	Actual	\$ Variance	
Airport	\$ 2,250	\$ 5,351	\$ (3,101)	↓ -137.82%
Building Services	7,776	7,730	46	→ 0.59%
Clerk of Courts	835	2,339	(1,504)	↓ -180.12%
Corporation Counsel	-	-	-	→ 0.00%
County Administrator	-	-	-	→ 0.00%
County Board	-	-	-	→ 0.00%
County Clerk	200	127	73	↑ 36.50%
Court Commissioner	-	-	-	→ 0.00%
District Attorney	-	-	-	→ 0.00%
Finance	2,085	456	1,629	↑ 78.13%
Human Resources	-	-	-	→ 0.00%
Medical Examiner	-	-	-	→ 0.00%
Non-Departmental	-	-	-	→ 0.00%
Planning & Conservation	-	138	(138)	↓ -100.00%
Register of Deeds	-	(672)	672	↓ -100.00%
Sheriff	324,843	691,416	(366,573)	↓ -112.85%
Tax Foreclosures	-	-	-	→ 0.00%
Treasurer	-	-	-	→ 0.00%
UW Campus	-	-	-	→ 0.00%
UW Extension	-	-	-	→ 0.00%
Veterans Commission	-	-	-	→ 0.00%
Veteran's Services	-	-	-	→ 0.00%
Total General Fund	\$ 337,989	\$ 706,885	\$ (368,896)	↓ -109.14%

- 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
- Planning & Conservation – Revenue variance due to less than budgeted federal and state grants
- Register of Deeds – Revenue variance due to less than budgeted ROD fees
- UW GB – Sheboygan Campus – Expenditure variance due to boiler repairs, an ac unit, HVAC filters, and a fan motor
- 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

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

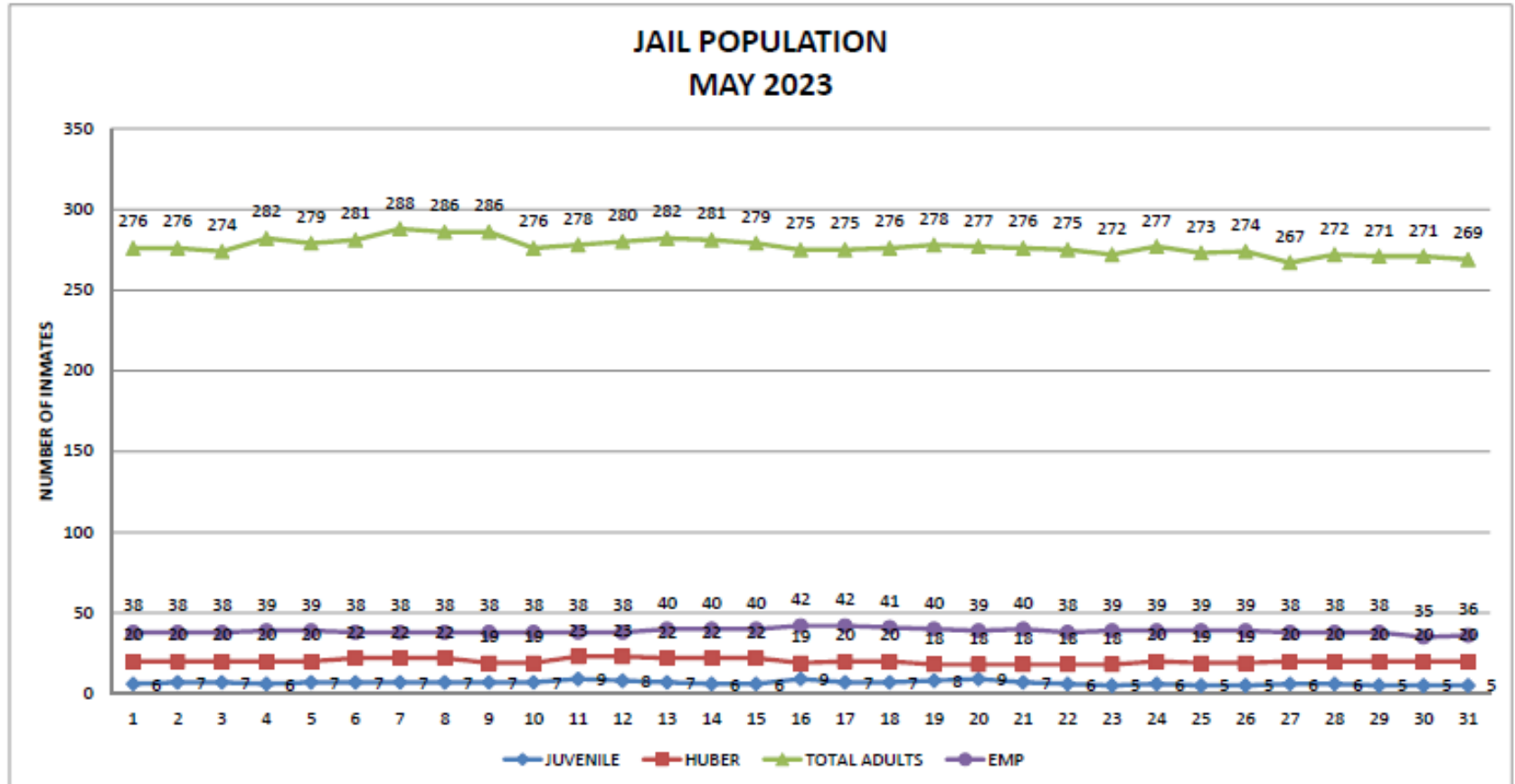
General Fund – Sheriff’s Department OT

As of May 31, 2023



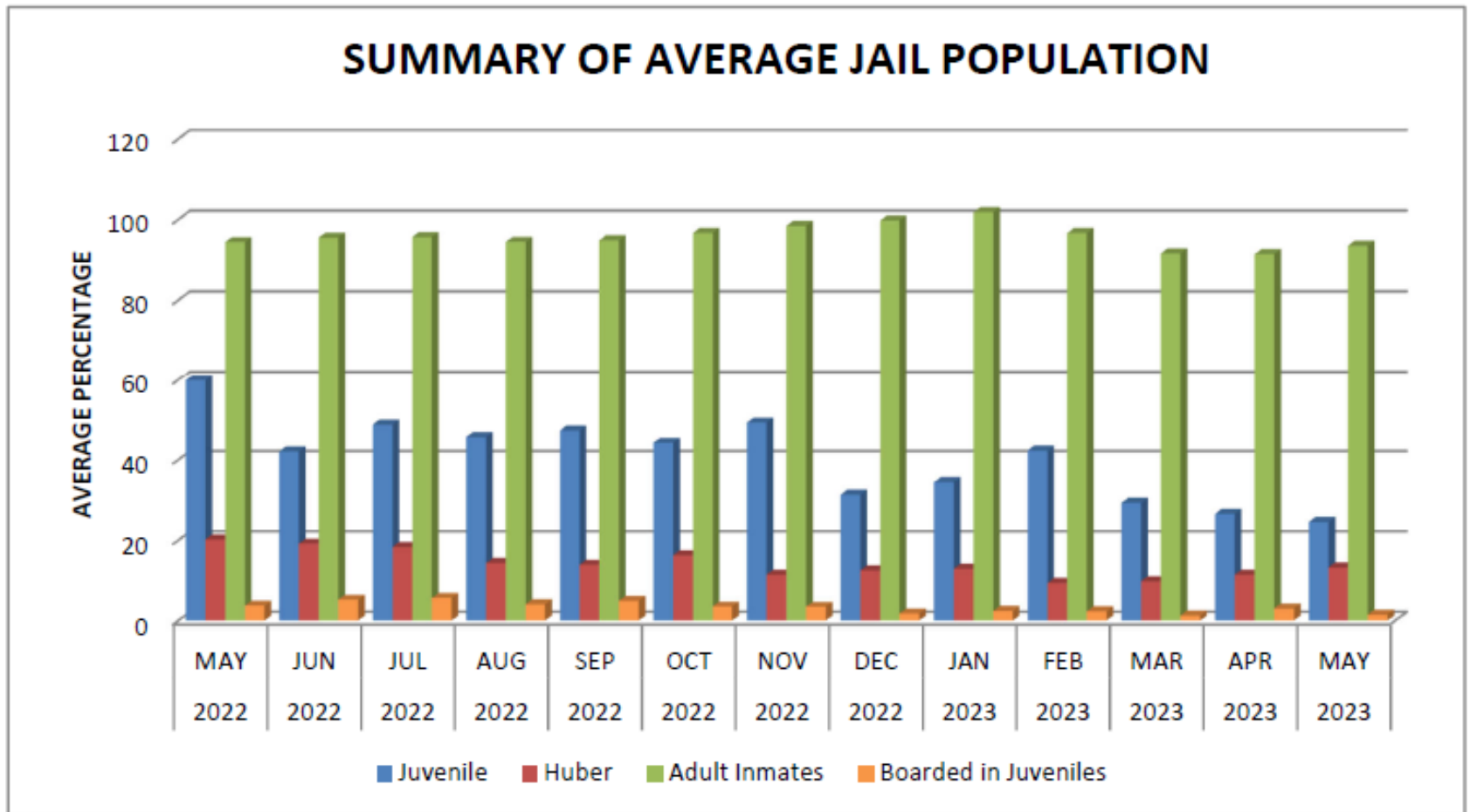
General Fund – Sheriff's Department

As of May 31, 2023



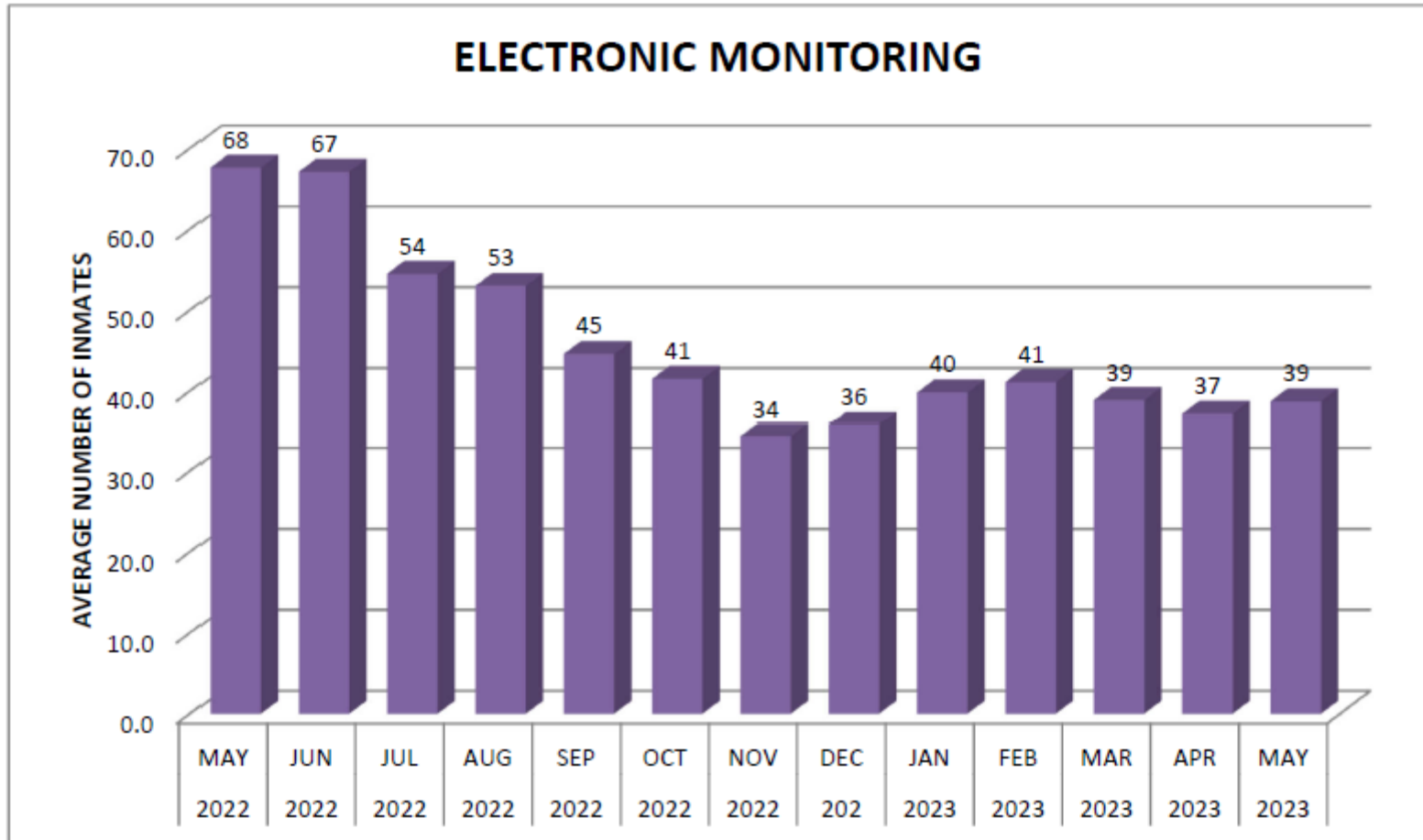
General Fund – Sheriff’s Department

As of May 31, 2023 (12 Month History)



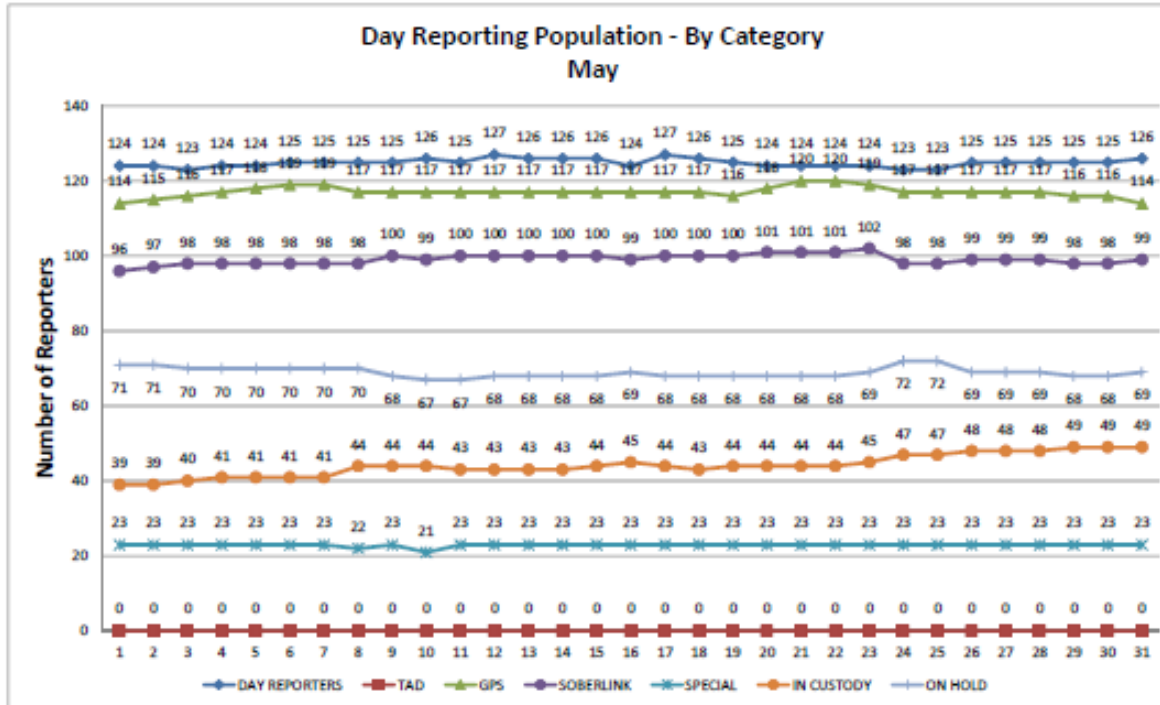
General Fund – Sheriff’s Department

As of May 31, 2023 (12 Month History)



General Fund – Sheriff’s Department

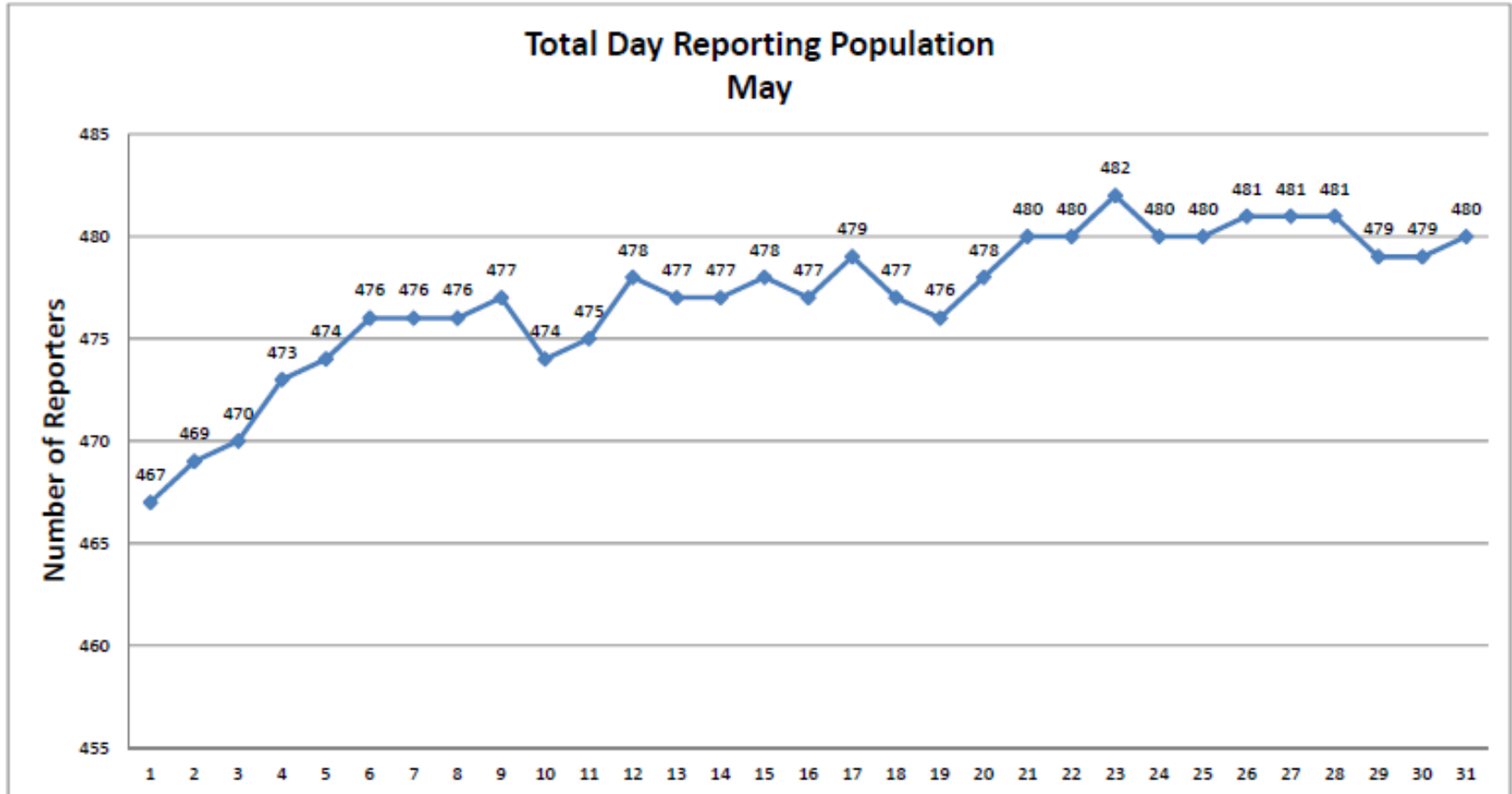
As of May 31, 2023



- 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, VETERN COURT CLIENTS, OR SPECIAL MONITORING REQUESTED BY THE COUNTY
- IN CUSTODY** CLIENTS THAT WERE ON DAY REPORTING BUT ARE BACK IN OUR CUSTODY DUE TO VARIOUS REASONS. THEY ARE ALREADY ACCOUNTED FOR WITH OUR INMATES HOUSED POPULATION
- ON HOLD** CLIENTS HAVE OPEN DAY REPORTING CASES AND ARE EITHER IN CUSTODY IN ANOTHER FACILITY, AWOL, OR DAY REPORTING HAS BEEN REMOVED, BUT CASE IS STILL OPEN.

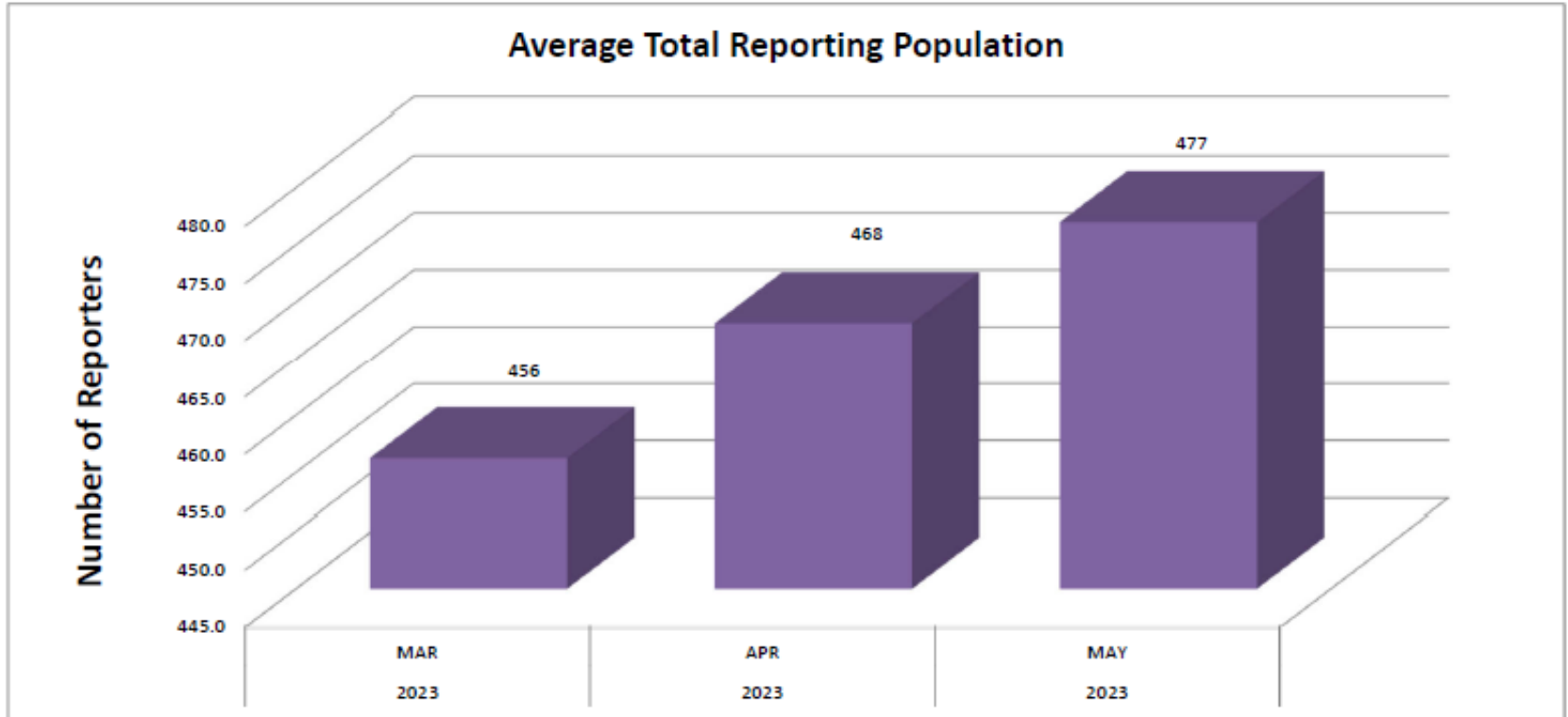
General Fund – Sheriff’s Department

As of May 31, 2023



General Fund – Sheriff’s Department

As of May 31, 2023

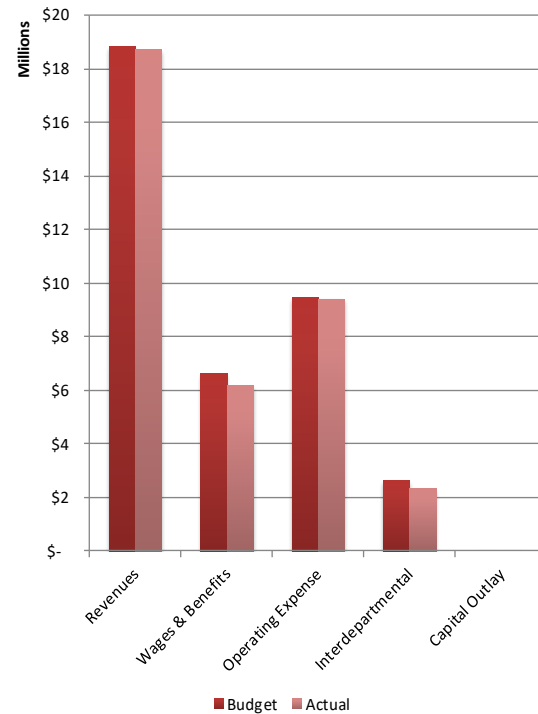


Special Revenue Fund

(Budget to Actual)

Year to Date May 31, 2023

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 18,806,995	\$ 18,719,148	\$ (87,847)	100%
Wages & Benefits	(6,606,108)	(6,172,804)	433,304	93%
Operating Expense	(9,436,398)	(9,399,165)	37,233	100%
Interdepartmental	(2,632,732)	(2,295,873)	336,859	87%
Capital Outlay	-	-	-	N/A
Total Expenses	<u>(18,675,238)</u>	<u>(17,867,842)</u>	<u>807,396</u>	<u>96%</u>
Other Financing	<u>226,760</u>	<u>42,206</u>	<u>(184,554)</u>	<u>19%</u>
Change in Fund Balance	<u>\$ 358,517</u>	<u>\$ 893,512</u>	<u>\$ 534,995</u>	<u>249%</u>



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

Special Revenue Fund (Variance Change)

Year to Date May 31, 2023

	<u>Prior Month</u>	<u>Variance</u> <u>Current Month</u>	<u>Change</u>
Revenues	\$ (10,614)	\$ (87,847)	\$ (77,233)
Wages & Benefits	374,485	433,304	58,819
Operating Expense	(70,384)	37,233	107,617
Interdepartmental	245,664	336,859	91,195
Capital Outlay	-	-	-
Total Expenses	<u>549,765</u>	<u>807,396</u>	<u>257,631</u>
Other Financing	<u>(154,545)</u>	<u>(184,554)</u>	<u>(30,009)</u>
Change in Fund Balance	<u>\$ 384,606</u>	<u>\$ 534,995</u>	<u>\$ 150,389</u>

- Revenues are less than budgeted. Current month state grants and medical assistance was lower than budgeted; fluctuations correspond with client program eligibility and enrollment fluctuates
- Positive Wage & Benefits variance due unfilled positions have resulted in wages below budget
- Operating Expense current month change is due to less than budgeted professional services, food prepared, client services, office equipment, seminars & training, 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 May 31, 2023

Overall Budget

Variances




Department	Revenue	Expenditures	Other Financing	Total	% of Outflow
Community Programs	\$ (184,827)	\$ (52,406)	\$ (80,925)	\$ (318,158)	↓ -3.76%
Economic Support	(38,844)	64,010	-	25,166	→ 1.54%
Elder Services	(1,639)	149,351	-	147,712	↑ 9.67%
HHS Administration	192	(5,450)	-	(5,258)	↓ -327.60%
Public Health Service	(138,591)	297,887	(103,629)	55,667	↑ 3.28%
Social Services	268,838	358,241	-	627,079	↑ 11.72%
Total HHS	\$ (94,871)	\$ 811,633	\$ (184,554)	\$ 532,208	↑ 2.85%
Public Safety Sp Rev	7,024	(4,237)	-	2,787	→ 0.00%

Overtime

Overtime

Department	Budget	Actual	\$ Variance	% Variance
Community Programs	\$ 7,982	\$ 12,625	\$ (4,643)	↓ -58.17%
Economic Support	585	1,532	(947)	↓ -161.88%
Elder Services	8,775	11,572	(2,797)	↓ -31.87%
HHS Administration	626	818	(192)	↓ -30.67%
Public Health Service	-	400	(400)	↓ -100.00%
Social Services	13,086	8,029	5,057	↑ 38.64%
Total	\$ 31,054	\$ 34,976	\$ (3,922)	↓ -12.63%
Public Safety Sp Rev	-	-	-	→ 0.00%

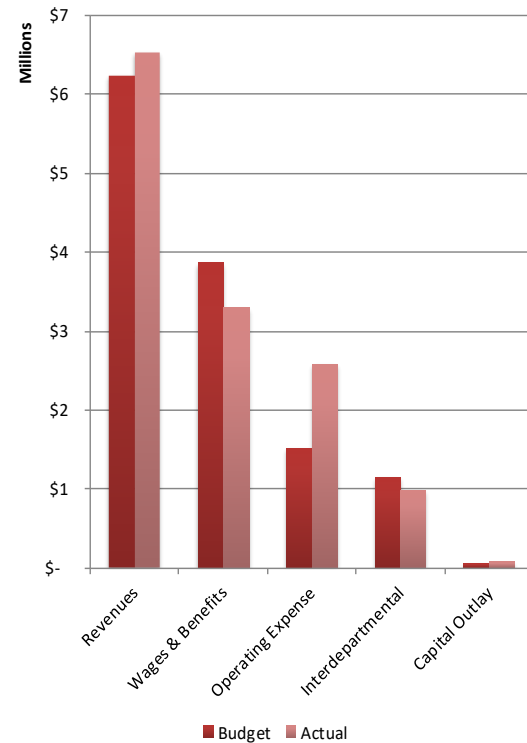
- Elder Services – Expense variance due to less than budgeted wages and benefits, food prepared, client services, and general supplies
- Public Health – Revenue variance due to less than budgeted state revenue; Expense variance due to less than budgeted wages, benefits, professional services, travel 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 May 31, 2023

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 6,228,907	\$ 6,534,277	\$ 305,370	105%
Wages & Benefits	(3,859,093)	(3,296,322)	562,771	85%
Operating Expense	(1,505,183)	(2,570,210)	(1,065,027)	171%
Interdepartmental	(1,143,825)	(981,224)	162,601	86%
Capital Outlay	<u>(62,335)</u>	<u>(75,251)</u>	<u>(12,916)</u>	<u>121%</u>
Total Expenses	(6,570,436)	(6,923,007)	(352,571)	105%
Other Financing	<u>247,789</u>	<u>189,263</u>	<u>(58,526)</u>	<u>76%</u>
Change in Fund Balance	<u>\$ (93,740)</u>	<u>\$ (199,467)</u>	<u>\$ (105,727)</u>	<u>213%</u>



Enterprise Fund includes Rocky Knoll

Enterprise Fund (Variance Change)

Year to Date May 31, 2023

	<u>Prior Month</u>	<u>Variance Current Month</u>	<u>Change</u>
Revenues	\$ 370,585	\$ 305,370	\$ (65,215)
Wages & Benefits	195,023	562,771	367,748
Operating Expense	(637,498)	(1,065,027)	(427,529)
Interdepartmental	90,913	162,601	71,688
Capital Outlay	<u>(32,161)</u>	<u>(12,916)</u>	<u>19,245</u>
Total Expenses	(383,723)	(352,571)	31,152
Other Financing	<u>247,789</u>	<u>(58,526)</u>	<u>(306,315)</u>
Change in Fund Balance	\$ <u>234,651</u>	\$ <u>(105,727)</u>	\$ <u>(340,378)</u>

- Revenue variance is due to less than budgeted intergovernmental revenue but more than budgeted health care services. Budgeted census for May was 116.00, average census for May was 108.48
- Positive Wages & Benefits expense change due to staffing vacancies and budget adjustment to move dietary from contracted services to wages & benefits
- Operating Expense current month change is due to more than budgeted certified nurses professional services and a budget adjustment to move dietary from contracted services to wages & benefits for May
- Positive Interdepartmental expenses variance are a result of vacancies in the nursing department
- Capital outlay variance due to the purchase of an imop and a ventrac tractor w/cab

Enterprise Fund includes Rocky Knoll

Enterprise Fund – Department Analysis

Year to Date May 31, 2023

Overall Budget

Variations

Department	Revenue	Expenditures	Other Financing	Total	% of Outflow
Rocky Knoll	\$ 305,370	\$ (352,572)	\$ (58,526)	\$ (105,728)	↓ -1.61%
Total	\$ 305,370	\$ (352,572)	\$ (58,526)	\$ (105,728)	

Overtime

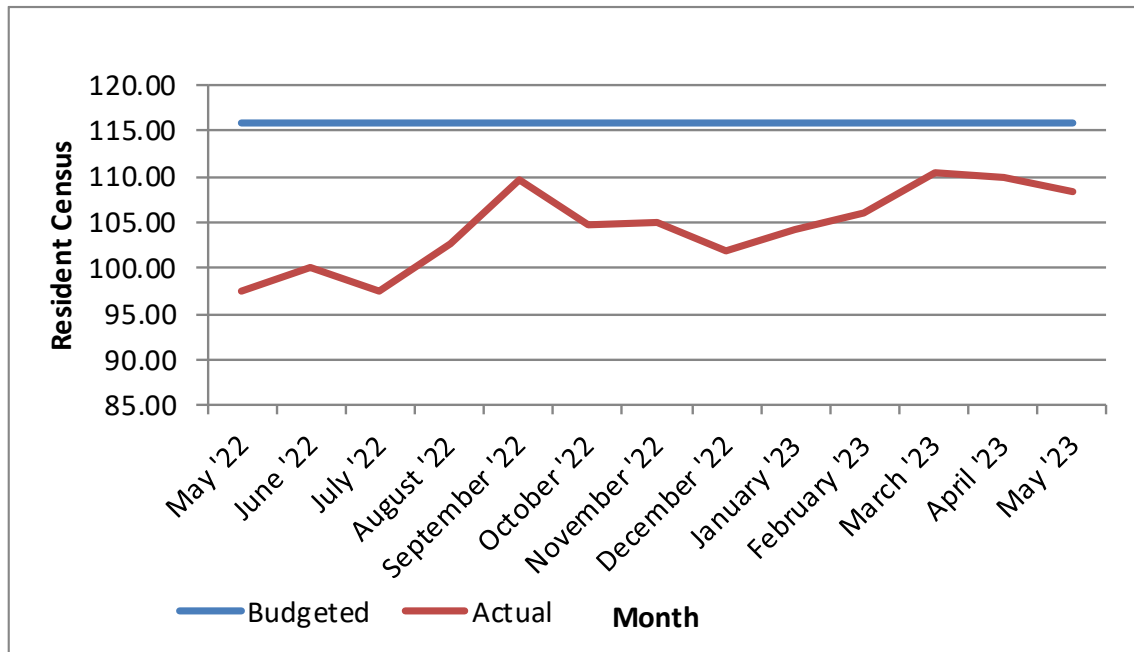
Overtime

Department	Budget	Actual	\$ Variance	% Variance
Rocky Knoll	\$ 183,481	\$ 137,690	\$ 45,791	↑ 24.96%
Total	\$183,481	\$137,690	\$ 45,791	

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

Enterprise Fund (Budget to Actual Census)

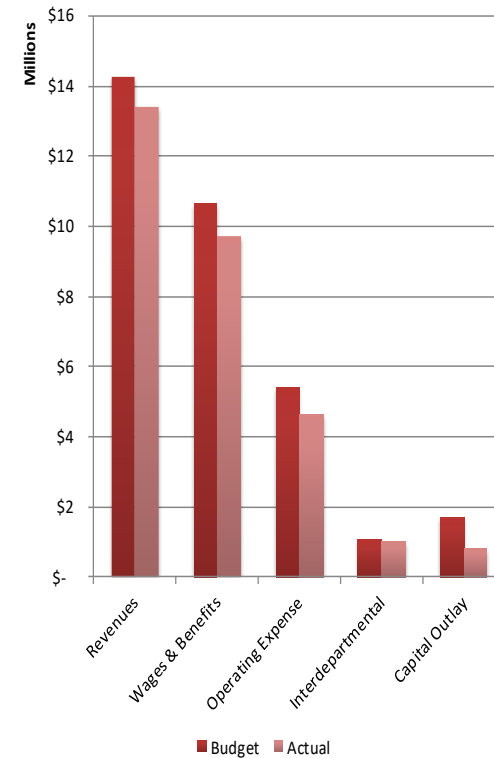
May 31, 2023 (12 Month History)



Internal Services (Budget to Actual)

Year to Date May 31, 2023

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 14,270,875	\$ 13,397,284	\$ (873,591)	94%
Wages & Benefits	(10,650,138)	(9,738,492)	911,646	91%
Operating Expense	(5,404,726)	(4,609,718)	795,008	85%
Interdepartmental	(1,064,014)	(1,036,520)	27,494	97%
Capital Outlay	(1,718,853)	(819,959)	898,894	48%
Total Expenses	(18,837,731)	(16,204,689)	2,633,042	86%
Other Financing	543,591	528,719	(14,872)	97%
Change in Fund Balance	\$ (4,023,265)	\$ (2,278,686)	\$ 1,744,579	57%



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

Internal Services (Variance Change)

Year to Date May 31, 2023

	<u>Prior Month</u>	<u>Variance</u> <u>Current Month</u>	<u>Change</u>
Revenues	\$ 56,660	\$ (873,591)	\$ (930,251)
Wages & Benefits	733,263	911,646	178,383
Operating Expense	(22,679)	795,008	817,687
Interdepartmental	25,900	27,494	1,594
Capital Outlay	<u>1,064,197</u>	<u>898,894</u>	<u>(165,303)</u>
Total Expenses	1,800,681	2,633,042	832,361
Other Financing	<u>(11,872)</u>	<u>(14,872)</u>	<u>(3,000)</u>
Change in Fund Balance	<u>\$ 1,845,469</u>	<u>\$ 1,744,579</u>	<u>\$ (100,890)</u>

- Revenues were less than budgeted. Current month change is due to less than budgeted highway maintenance repairs and capitalized expense for Highway 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 less than budgeted. The current month change was due to less than budgeted software maintenance, transportation expenses, and roadway
- Capital Outlay expenses in May included a grader, wing, summa sign cutter, and F-450 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 May 31, 2023

Overall Budget

Department	Variances			Total	% of Outflow
	Revenue	Expenditures	Other Financing		
Employee Benefits & Insurance	\$ (965,740)	\$ 1,018,263	\$ -	\$ 52,523	→ 0.70%
Highway	109,017	1,641,377	(14,872)	1,735,522	↑ 17.69%
Information Technology	(16,864)	(26,602)	-	(43,466)	↓ -3.51%
Insurance	(4)	4	-	-	→ 0.00%
Total	\$ (873,591)	\$ 2,633,042	\$ (14,872)	\$ 1,744,579	

Overtime

Department	Overtime			% Variance
	Budget	Actual	\$ Variance	
Employee Benefits & Insurance	\$ -	\$ -	\$ -	→ 0.00%
Highway	249,231	304,549	(55,318)	↓ -22.20%
Information Systems	-	-	-	→ 0.00%
Insurance	-	-	-	→ 0.00%
Total	\$ 249,231	\$ 304,549	\$ (55,318)	↓ -22.20%

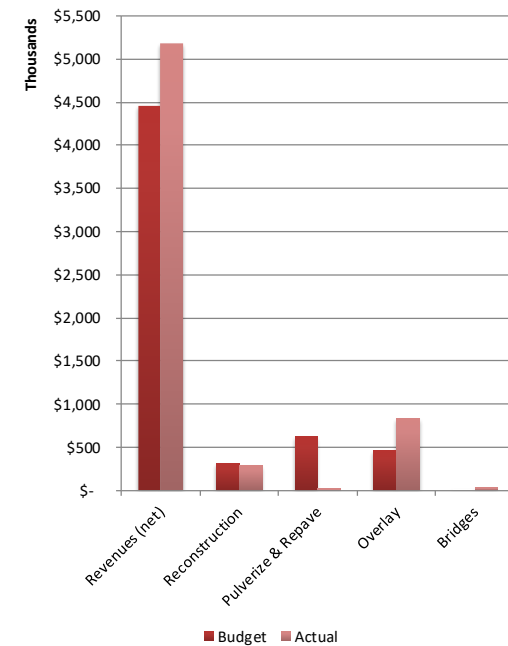
- Employee benefits & insurance – Revenue variance due to lower than anticipated employee enrollment, vacancies, and changes in types of insurance for health, dental, workers comp and group life; Expenditure variance due to less than budgeted health, dental, workers comp, unemployment, fitness membership and group life due to lower than anticipated enrollment, vacancies, and changes in coverage types.
 - Health insurance reserve - \$2.27M as of 5/31/2023 compared to \$2.34M as of April month end**
- Highway – 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 May 31, 2023

	Budget	Actual	Variance	% Actual to Budget
County Sales Tax	\$ 4,452,199	\$ 5,183,999	\$ 731,800	116%
Sales Tax Distribution	-	-	-	N/A
Total Revenues	4,452,199	5,183,999	731,800	116%
Reconstruction	(321,736)	(289,746)	31,990	90%
Pulverize & Repave	(626,121)	(15,815)	610,306	3%
Overlay	(467,733)	(828,989)	(361,256)	177%
Bridges	-	(28,810)	(28,810)	N/A
Sealcoating	-	-	-	N/A
Total Expenses	(1,415,590)	(1,163,360)	252,230	82%
Other Financing	(1,678,000)	(1,678,000)	-	100%
Change in Fund Balance	\$ 1,358,609	\$ 2,342,639	\$ 984,030	172%



Transportation Fund (Variance Change)

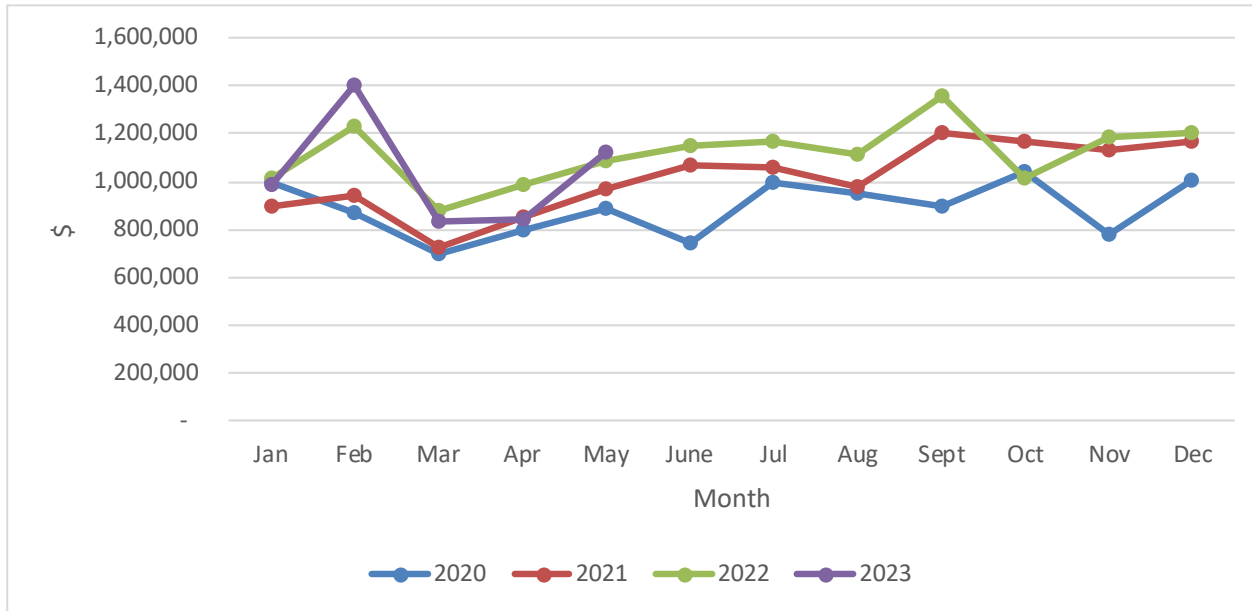
Year to Date May 31, 2023

	Variance		
	<u>Prior Month</u>	<u>Current Month</u>	<u>Change</u>
County Sales Tax	\$ 606,832	\$ 731,800	\$ 124,968
Sales Tax Distribution	-	\$ -	-
Total Revenues	<u>606,832</u>	<u>731,800</u>	<u>124,968</u>
Reconstruction	(16,033)	31,990	48,023
Pulverize & Repave	99,089	610,306	511,217
Overlay	17,906	(361,256)	(379,162)
Bridges	(28,499)	(28,810)	(311)
Sealcoating	-	-	-
Total Expenses	<u>72,463</u>	<u>252,230</u>	<u>179,767</u>
Other Financing	-	-	-
Change in Fund Balance	<u>\$ 679,295</u>	<u>\$ 984,030</u>	<u>\$ 304,735</u>

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

Transportation Fund

(Actual County Sales Tax Received by Month)



Questions...

Sheboygan County Portfolio Summary as of May 31, 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	909,090	896,330	12,760		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	737,655	723,915	13,740		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	692,348	680,880	11,468		June 10, 2023 Quarterly
February 24, 2021	750,000	Federal Home Loan Bank	3130ALGX6	AA+/AAA	0.40%	0.40%	1.33%	0.40%	February 24, 2028	663,915	651,743	12,173		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	684,728	675,660	9,068		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	683,445	677,535	5,910		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	443,615	435,915	7,700		June 30, 2023 Quarterly
February 18, 2021	748,695	Federal Home Loan Bank	3130AL351	AA+/AAA	0.63%	0.66%	0.66%	0.66%	February 17, 2026	673,478	665,633	7,845		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	687,645	678,728	8,918		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	578,810	573,199	5,612		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	709,650	700,185	9,465		April 29, 2023 Quarterly
July 28, 2021	750,000	Federal Home Loan Bank	3130ANCS7	AA+/AAA	0.50%	0.50%	1.58%	0.50%	July 28, 2028	663,705	650,595	13,110		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	442,015	433,795	8,220		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	448,290	443,715	4,575		April 14, 2023 Quarterly
October 26, 2021	500,000	Federal Home Loan Bank	3130APHT5	AA+/AAA	1.20%	1.20%	1.50%	1.20%	October 26, 2026	447,880	443,315	4,565		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	451,565	445,500	6,065		June 30, 2023 Quarterly
February 16, 2022	500,000	Federal Home Loan Bank	3130AQT60	AA+/AAA	0.75%	0.75%	1.55%	0.75%	August 16, 2024	478,940	475,940	3,000		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	487,440	483,020	4,420		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	723,938	718,493	5,445		April 29, 2023 Quarterly
April 29, 2022	499,069	Federal Home Loan Bank	3130ARSJ1	AA+/AAA	2.00%	2.75%	4.47%	2.50%	April 29, 2027	486,000	481,820	4,180		April 29, 2023 Quarterly
March 17, 2022	500,000	Federal Home Loan Bank	3130AR4N8	AA+/AAA	1.65%	1.65%	2.48%	1.65%	March 17, 2026	475,330	472,330	3,000		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	498,680	493,010	5,670		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	497,565	497,215	350		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	485,490	491,190	-5,700		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	498,760	503,585	-4,825		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	493,910	498,490	-4,580		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	499,280	499,540	-260		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	727,590	734,265	-6,675		July 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	494,515	500,000	-5,485		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	707,115	698,888	8,228		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	681,660	669,705	11,955		April 29, 2023 Daily
March 1, 2021	500,000	Federal Farm Credit Bank	3133EM5D5	AA+/AAA	0.25%	0.25%	0.25%	0.25%	March 1, 2024	480,870	473,220	7,650		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	461,060	456,375	4,685		April 19, 2023 Daily
September 1, 2022	499,755	Federal Farm Credit Bank	3133ENI68	/AAA	3.25%	3.25%	3.30%	3.30%	September 1, 2023	496,145	495,205	940		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	499,655	494,435	5,220		June 9, 2023 Non
March 26, 2021	742,463	Federal Home Loan Mtg Co	3134GWXW1	/AAA	0.55%	2.39%	0.78%	0.78%	October 15, 2025	681,248	673,058	8,190		April 15, 2023 Quarterly
October 23, 2020	800,000	Federal Home Loan Mtg Co	3134GWZT6	/AAA	0.32%	0.32%	0.32%	0.32%	April 23, 2024	764,712	752,712	12,000		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	740,310	750,000	-9,690		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	739,665	750,000	-10,335		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	492,845	500,000	-7,155		November 24, 2023 Quarterly
April 14, 2023	500,000	Federal Home Loan Mtg Co	3134GYB2	AA+/AAA	5.13%	5.13%	5.13%	5.13%	April 26, 2027	493,790	500,000	-6,210		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	722,865	711,375	11,490		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	722,565	711,030	11,535		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	740,933	728,160	12,773		May 28, 2023 Quarterly
March 9, 2021	499,530	Federal Home Loan Mtg Co	3137EAF2	AA+/AAA	0.25%	0.28%	0.28%	0.28%	December 4, 2023	486,880	479,270	7,610		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	456,290	449,995	6,295		October 29, 2025 Non
July 5, 2013	702,594	Government National Mtg Assoc	38378TKF6	AA+/AAA	1.19%	1.41%	1.41%	1.41%	May 20, 2043	663,634	663,844	-211		May 20, 2043 Monthly
June 10, 2013	185,000	Shorewood Hills, WI	825224E18	AAA/-	2.75%	2.75%	2.75%	2.75%	May 1, 2024	180,492	180,345	146		May 1, 2023 Daily
October 6, 2020	252,547	Madison, WI	55844PVG0	AAA/-	2.00%	2.00%	0.43%	0.43%	March 1, 2024	234,319	233,410	910		April 1, 2023 Daily
March 23, 2021	700,000	Rock County, WI	772028RMO	/Aa1	0.40%	0.40%	0.40%	0.40%	September 1, 2024	659,960	653,625	6,335		September 1, 2024 Non
March 13, 2013	90,000	Auburndale SD, WI	05068PCNO	AA/-	3.10%	3.10%	3.10%	3.10%	March 1, 2026	88,070	87,343	727		April 1, 2023 Daily
July 19, 2019	249,000	American National Bank - Fox Cities CD	02772JBD1	FDIC/FDIC	2.00%	2.00%	2.00%	2.00%	July 19, 2023	247,914	245,813	2,102		July 19, 2023 Non
October 30, 2017	249,000	Choice Bank CD	17037VBF8	FDIC/FDIC	2.20%	2.20%	2.20%	2.20%	October 30, 2023	245,825	244,147	1,678		October 30, 2023 Non
August 4, 2021	246,518	Jpmorgan Chase CD	48128UZB8	FDIC/FDIC	0.65%	0.85%	0.85%	0.85%	August 17, 2026	216,247	216,548	-301		August 17, 2026 Non
February 25, 2022	247,033	National Bk CD	633688FP5	FDIC/FDIC	1.55%	4.82%	1.71%	1.71%	February 25, 2027	218,906	220,440	-1,534		April 25, 2023 Monthly
January 11, 2023	249,000	State Bank of Chilton, WI CD	85641PDX5	FDIC/FDIC	4.45%	4.45%	4.45%	4.45%	January 12, 2026	244,523	249,000	-4,477		January 12, 2026 Non
January 18, 2019	249,000	Wells Fargo Bank CD	949763VU6	FDIC/FDIC	3.20%	3.20%	3.20%	3.20%	January 18, 2024	245,751	245,337	413		January 18, 2024 Non
Various	27,344	LGIP - General	LGIPGEN	State	5.01%	5.01%	5.01%	N/A		27,344	27,344	-		n/a Liquid
Various	8,868,826	LGIP - County Sales Tax	LGIPST	State	5.01%	5.01%	5.01%	5.01%	N/A	8,868,826	8,868,826	-		n/a Liquid
Various	2,086,162	LGIP - Building	LGIPBLDG	State	5.01%	5.01%	5.01%	5.01%	N/A	2,086,162	2,086,162	-		n/a Liquid
Various	934,324	LGIP - Conservation	LGIPCONS	State	5.01%	5.01%	5.01%	5.01%	N/A	934,324	934,324	-		n/a Liquid
Various	51,821,655	Associated Bank - MM	ASBKREPO2	Local	4.86%	4.86%	4.86%	4.86%	N/A	51,821,655	51,821,655	-		n/a Liquid
Various	11,506	Wisconsin Bank & Trust - MM	CBTMM1	Local	0.00%	0.00%	0.00%	0.00%	N/A	11,506	11,506	-		n/a Liquid
Various	10,050	Cleveland State Bank	CLESTBK	Local	0.40%	0.40%	0.40%	0.40%	N/A	10,050	10,050	-		n/a Liquid
Various	3,446,814	Associated Bank - Checking	ASBKCHK1	Local	4.51%	4.51%	4.51%	4.51%	N/A	3,446,814	3,446,814	-		n/a Liquid
TOTALS	99,294,373									97,586,200	97,365,500	220,700		

Calls, Pay Downs, and Maturities

Maturity Date	Book MV	Issuer	Broker	Rating	Current Rate	Gain/Loss Sale	Sale Price	Type
May 1, 2023	193,623	Shorewood Hills, WI	BOSC	AA+/AAA	2.500%	\$0	195,000	Matured

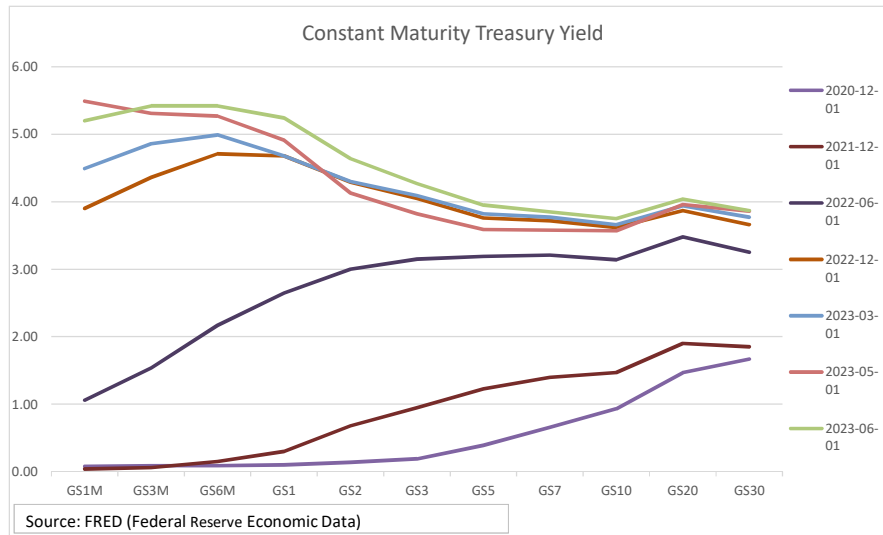
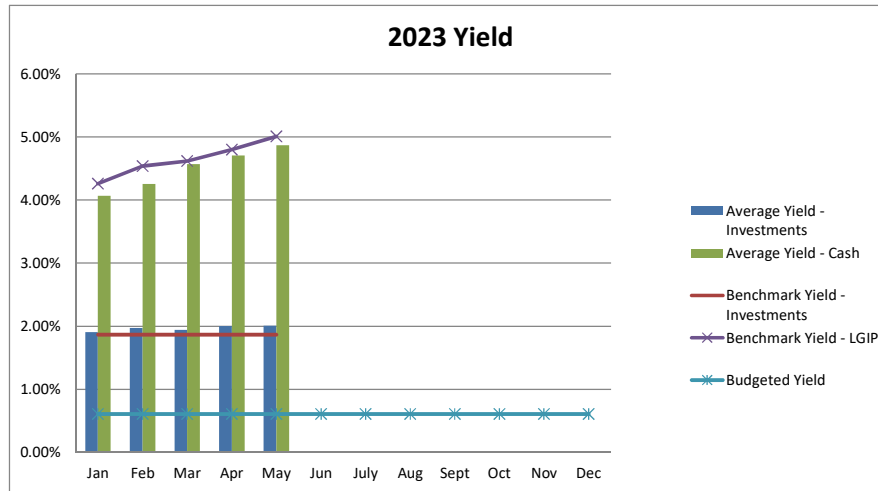
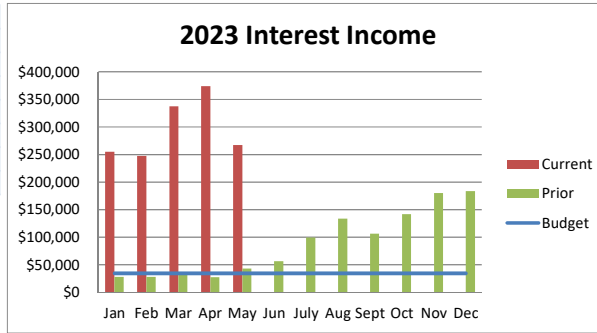
Sheboygan County Portfolio Summary as of May 31, 2023

	Market Value	Wtd Ave Tenor at Purch (Yrs)	Wtd Ave Seasoning (Yrs)	Current Month Annualized Yield	Benchmark Yield
Cash	67,206,683	n/a	n/a	4.87%	5.01%
Investments	30,379,517	4.74	2.00	2.01%	1.87%
Grand Total	97,586,200			3.98%	4.03%

Cash Benchmark Yield is LGIP for most recent month

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

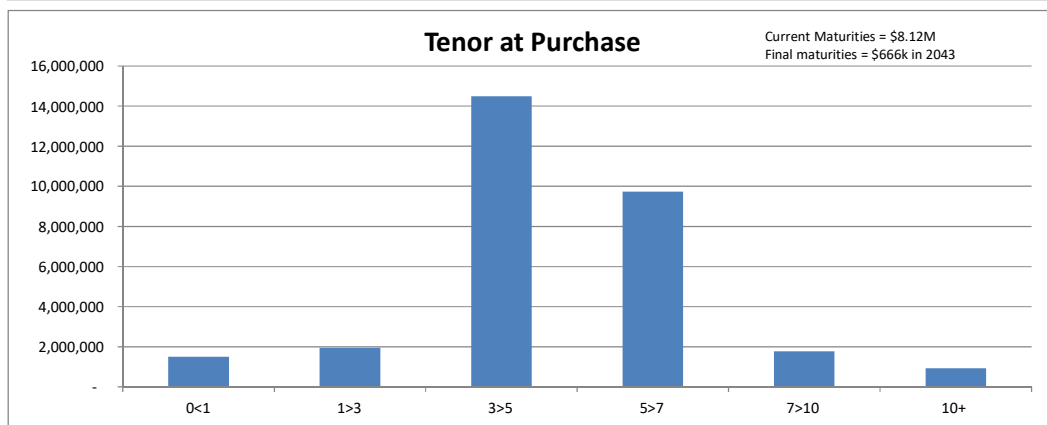
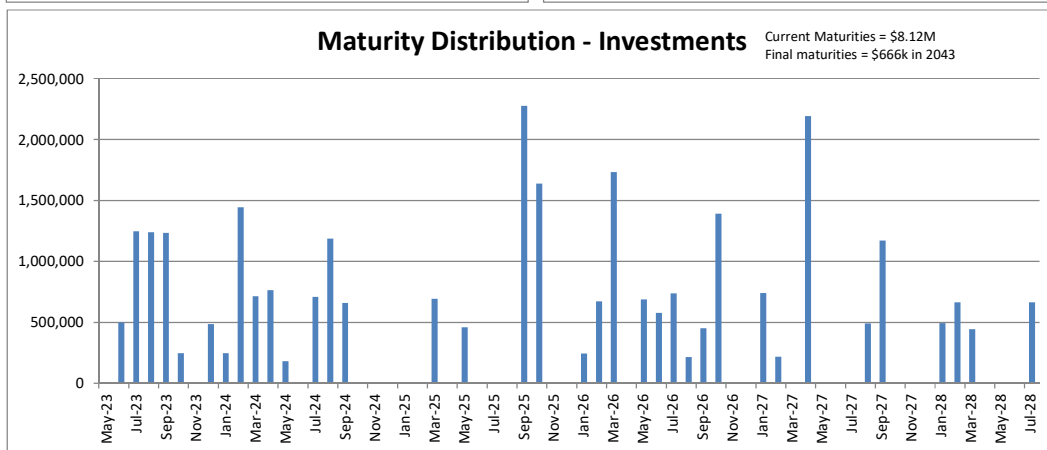
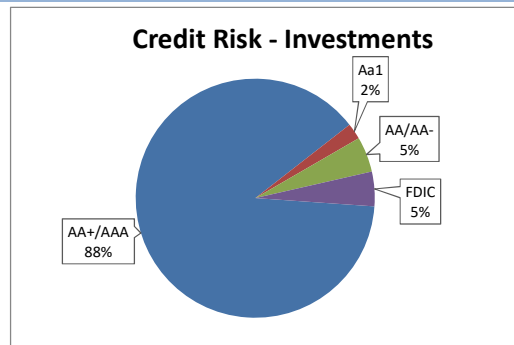
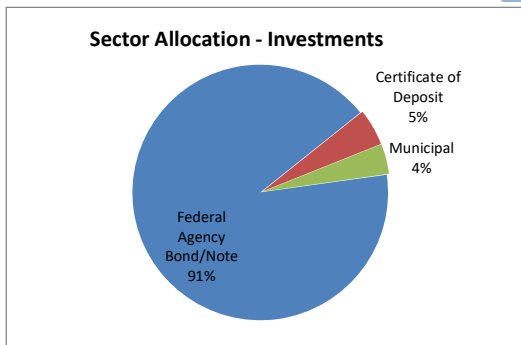
2023 Interest	
Annual Budget	\$414,241
Budget to Date	\$138,080
Actual to Date	\$1,213,939
Variance	\$1,075,859
Budgeted Yield	0.61%



Sheboygan County Portfolio Summary as of May 31, 2023

Firm	Value	% of Cash
Associated Bank	55,268,469	82.2%
LGIP	11,916,657	17.7%
Wisconsin Bank & Trust - MM	11,506	0.0%
Cleveland State Bank	10,050	0.0%
	67,206,683	100.0%

Issuer	Market Value	% of Portfolio
FHLB	17,264,925	56.83%
FHLMC	4,399,450	14.48%
FFCB	2,826,850	9.31%
FNMA	2,186,363	7.20%
GNMA	663,634	2.18%
Rock County, WI	659,960	2.17%
FAMC	456,290	1.50%
American National Bank - Fox Cities CD	247,914	0.82%
Choice Bank CD	245,825	0.81%
Wells Fargo Bank CD	245,751	0.81%
State Bank of Chilton, WI CD	244,523	0.80%
Madison, WI	234,319	0.77%
National Bk CD	218,906	0.72%
Jpmorgan Chase CD	216,247	0.71%
Shorewood Hills, WI	180,492	0.59%
Auburndale SD, WI	88,070	0.29%
	30,379,517	100.00%



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				
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
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			