

NOTICE OF MEETING

SHEBOYGAN COUNTY FINANCE COMMITTEE

January 10, 2024 - 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 Committee's Zoom Meeting
Time: Jan 10, 2024 03:30 PM Central Time (US and Canada)

Join Zoom Meeting
<https://us06web.zoom.us/j/85316506640?pwd=wenJr3od0MltTa3gyZSs7aWaFFeAF0.1>

Meeting ID: 853 1650 6640
Passcode: 754161

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 – December 13, 2023 – 3:00 PM

Correspondence – None at the time of posting

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.

Consideration of Resolution No. – Carryover of Unexpended 2023 Appropriations to 2024

County Board Referrals

Consideration of Resolution No. 20 - Establishing a Non-Lapsing Account for Water Quality Improvement Projects for Monsanto Settlement Funds

Consideration of Ordinance No. 11 - Amending Chapter 1 - County Organization and County Board of Supervisors

Transportation

Consideration of Fixed Base Operations 2024 Budget Adjustment

Finance Director

Consideration of Exception to Health & Human Services Assigned Fund Balance Policy

November Financials

Investment Statements

Approval of Vouchers

Approval of Attendance at Other Meetings or Functions

Adjournment

Next Scheduled Meeting – January 24, 2024, 3:30 PM, Administration Building

Prepared by:
Stefanie Albrecht
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

December 13, 2023

Called to Order: 3:00 P.M.

Adjourned: 4:10 P.M.

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

MEMBERS ABSENT:

ALSO PRESENT: **In Person:** Vernon Koch, Gerald Jorgensen, Edward Procek, Alayne Krause, Steve Hatton, Cory Roeseler, Jim Tebeest, Kevin Dulmes, Jon Dolson, Chris Lewinski, Matthew Strittmater, Dave Loomis, Crystal Fieber, Bryan Olson, Jeremy Fetterer

Remote: Stefanie Albrecht, Tara Duwe, Brenda Hanson, Evelyn Wise, Natascha Rowell, Aaron Ries

Chairperson Te Stroete called the meeting to order at 3:00 P.M.

The Chairperson certified compliance with the open meeting law. The amended notice was posted at 3:15 P.M. December 11, 2023.

Supervisor Goehring moved to approve the minutes of November 8, 2023. Motion seconded by Supervisor Wegner. Motion Carried.

Correspondence – None

County Administrator, Alayne Krause provided a brief update on the progress of 2024 budget preparation for the County Airport Fixed Base Operation.

Finance Director, Steve Hatton informed the committee the 2024 Adopted Budget book is in production. He then informed the committee the 2023 preliminary year end audit work is in process and the external auditors will be on site the week of December 18th. He concluded his report with an update on County sales tax revenue.

The Committee discussed Resolution No. 17 – Authorizing Human Resources Committee to Enter Into Labor Contract with Sheboygan County Law Enforcement Employees' Association WPPALEER. Supervisor Wegner moved to recommend that the Resolution be adopted. Motion seconded by Supervisor Abler. Motion Carried.

Health and Human Services Director, Matthew Strittmater presented a request for a budget adjustment recognizing additional revenues and expenses. Supervisor Goehring moved to approve the request. Motion seconded by Supervisor Wegner. Motion Carried.

Building Services Assistant Director, Kevin Dulmes presented a request for a budget adjustment. Supervisor Wegner moved to approve the request. Motion seconded by Supervisor Abler. Motion Carried.

Sheriff Cory Roeseler presented a request for a budget adjustment for the Seatbelt Grant. Supervisor Wegner moved to approve the request. Motion seconded by Supervisor Goehring. Motion Carried.

County Clerk Jon Dolson presented a draft Resolution No. -- (2023/24) – Changing Supervisory District Boundaries to Reflect Annexations in Supervisory Districts 10, 17 and 19. Supervisor Wegner moved to approve the resolution as drafted and introduce the resolution to the County Board. Motion seconded by Supervisor Donovan. Motion Carried.

Information Technology Director, Chris Lewinski presented a request to carryover unexpended 2023 appropriations to 2024. Supervisor Goehring moved to approve the request. Motion seconded by Supervisor Abler. Motion Carried.

Corporation Counsel Crystal Fieber presented a draft Resolution No. -- (2023/24) – Authorizing Sheboygan County to Enter Into the Settlement Agreements with McKinsey & Co., Inc., (National Prescription Opiate Consultant Litigation, Case No. 3:21-md-02996-CRB (N.D. California) related to an opioid class action lawsuit. Supervisor Wegner moved to approve the resolution as drafted and introduce the resolution to the County Board. Motion seconded by Supervisor Goehring. Motion Carried.

County Administrator, Alayne Krause presented a request for a budget adjustment for one-time purchases. Supervisor Donovan moved to approve the request. Motion seconded by Supervisor Wegner. Motion Carried.

Transportation Director, Bryan Olson presented a request to order equipment utilizing 2025 capital outlay budget in order to meet ordering deadlines. Supervisor Wegner moved to approve the request. Motion seconded by Supervisor Abler. Motion Carried.

Finance Director, Steve Hatton presented a request to change to the Finance Department Table of Organization. Supervisor Wegner moved to approve the change. Motion seconded by Supervisor Goehring. Motion Carried.

Finance Director, Steve Hatton presented a Vacant Position Request. Supervisor Wegner moved to approve the request. Motion seconded by Supervisor Abler. Motion Carried.

Deputy Finance Director, Jeremy Fetterer presented the Financial Statements for October.

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

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

Supervisor Wegner requested approval for himself and Supervisor Te Stroete to attend the FBO base budget meeting at the Airport on December 7, 2023. Supervisor Goehring moved to approve the request. Motion seconded by Supervisor Donovan. Motion Carried.

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

The next scheduled meeting will be Wednesday, December 27, 2023 at 3:30 P.M.

Jeremy Fetterer
Recording Secretary

William Goehring
Secretary

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

2
3 **Re: Carryover of Unexpended 2023 Appropriations to 2024**

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6 **WHEREAS**, the 2023 County Budget included appropriations for certain items which were
7 expected to be completed in 2023 but for a variety of reasons were not, and

8
9 **WHEREAS**, the Finance Committee has asked each Department having a surplus and
10 with unexpended 2023 appropriations supported by levy to justify carryover of the appropriation
11 to 2024, and the Committee has carefully reviewed each such request and recommends that the
12 items on the attached list be carried over to and authorized for expenditure in 2024, in the total
13 amount of \$1,249,310.00; and

14
15 **WHEREAS**, while the exact amount of the carryover cannot be determined until the books
16 for 2023 have been closed, the amount requested for carryover will be adjusted to actual available
17 balances,

18
19 **NOW, THEREFORE, BE IT RESOLVED** that the aforementioned expenditures be and
20 hereby are approved for carryover to and expenditure in 2024.

21
22
23 Respectfully submitted this 16th day of January, 2024.

24
25
26 **FINANCE COMMITTEE**

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28
29
30 _____
31 Roger L. TeStroete, Chairperson

32
33 _____
34 Kathleen Donovan, Vice-Chairperson

35
36 _____
37 William C. Goehring, Secretary

38
39 _____
40 Keith Abler, Supervisor

41
42 _____
43 Thomas Wegner, Supervisor

44 Opposed to Introduction:
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Carryover Requests 2023 to 2024

ACCOUNT NUMBERS	AMOUNT APPROVED	SUBTOTAL BY DEPT.	ACCOUNT DESCRIPTION	PROJECT/JUSTIFICATION	Reason Unexpended in 2023	Verified approval in min
187.565000	\$ 58,577		Mach & Equip - 10yrs	Brook Truck - Delay in assembly by the manufacturer	Delivery has not yet taken place for broom truck	Transportation 12/4/2023
Dept. Total		\$ 58,577		Airport		
101.532145	\$ 49,834		Structural	Administration Building - Roof maintenance (PO #258599) & carpet for Planning, County Clerk, & Room 302.	Vendor to do second roof inspection in 2024. Carpet project to be bid out soon.	Property 12/19/23
102.532145	2,650		Structural	Aging & Disability Resource Center - Roof maintenance (PO #258599)	Vendor to do second roof inspection in 2024	Property 12/19/23
103.532145	62,082		Structural	Courthouse - Roof maintenance (PO #258599), carpet for District Attorney & Branch 2 ceiling replacement (PO #261001)	Vendor to do second roof inspection in 2024. Carpet project to be bid out soon. Ceiling vendor has schedule delays.	Property 12/19/23
103.533245	2,764		Training	Courthouse - training opportunities for staff	New staff orientation priority, but offsite training needed.	Property 12/19/23
103.531105	6,821		Consulting	Courthouse - traditional carryover of unused amounts (PO #255475)	Partial project requests needing architect/engineering schematic/budget plans in 2023.	Property 12/19/23
103.531235	2,250		Software	Courthouse - VoIP Duress System Contract	Installation of new system incomplete, so contract not started yet.	Property 12/19/23
103.533900	159,217		Contingency	Courthouse - Emergency repair funds, typically carryover unused amounts	Remaining funds to provide additional funding for unknown failures.	Property 12/19/23
103.533928	781		Computers	Courthouse PC failure and funds remain	New PC on order	Property 12/19/23
103.533930	1,000		Equipment <\$500	Courthouse failed camera replacements	Work not done due to electrician's work load and training replacement.	Property 12/19/23
104.532145	3,511		Structural	Detention Center - roof maintenance (PO #258599)	Vendor to do second roof inspection in 2024.	Property 12/19/23
104.532205	5,875		Heating	Detention Center - AHU snow shield (PO #260603)	Vendor not scheduled work yet. Fund transfer request approved by Finance 12/13/23.	Property 12/19/23
105.532145	3,553		Structural	Health & Human Services - roof maintenance (PO # 258599)	Vendor to do second roof inspection in 2024.	Property 12/19/23
105.532130	1,659		Plumbing	Health & Human Services - Galvanized plumbing replacements (PO #255582)	Vendor invoice pending.	Property 12/19/23
106.532145	3,481		Structural	Law Enforcement Center - roof maintenance (PO #258599)	Vendor to do second roof inspection in 2024.	Property 12/19/23
198.564000	17,598		Building Improvement	Excess funds remaining from 4th floor hall in Courthouse - potentially to use for carpet.	Project to be bid soon, expecting bids to be higher than budgeted.	Property 12/19/23
198.565000	66,905		Machinery & Equipment	Health & Human Services Generator replacement, plus installation.	Generator delivery late due to supply chain issues, unable to install until Spring 2024.	Property 12/19/23
198.565020	11,100		Machinery & Equipment	Implementation services for Mitel Revolution panic button system upgrade (PO #257558)	Project has taken longer than anticipated to complete due to unforeseen complications in the configuration and set up.	Property 12/19/23
1105.532145	2,446		Structural	Museum - Underground roof flashing	Vacant positions, so unable to complete the work.	Property 12/19/23
Dept. Total		\$ 403,527		Building Services		
Subtotal		\$ 462,104		General Fund		

ACCOUNT NUMBERS	AMOUNT APPROVED	SUBTOTAL BY DEPT.	ACCOUNT DESCRIPTION	PROJECT/JUSTIFICATION	Reason Unexpended in 2023	Verified approval in min
Pending Liaison Committee Approval on 1/16/2024						
2112.533926	\$ 15,077		Non Cap Equip over \$500	Equipment upgrade for Rm 372. Equipment is inadequate for HHS needs.	December budget adjustment	
2115.531246	125,000		Systems Support Costs	Scanning client records to go digital. Need to remodel the records room for office space once are files are digital.	December budget adjustment	
2115.533923	3,800		Noncap off F&E >\$500	Desks and chairs. Aged furniture is being replaced.	December budget adjustment	
2112.533923	3,000		Noncap off F&E >\$500	Desks and chairs. Aged furniture is being replaced.	December budget adjustment	
2027.533923	9,000		Noncap off F&E >\$500	Desks and chairs. New positions to the TO require desks and chairs.	December budget adjustment	
2511.533923	12,000		Noncap off F&E >\$500	Desks and chairs. Aged furniture is being replaced.	December budget adjustment	
2318.533110	5,000		Printing	Marketing and materials. Marketing and materials for the Community Health Needs Assessment for Call to Action and Community Action Planning	Costs delayed to 2024	
2343.531105	13,800		Consulting	Consultation Costs. Work with a consultant has been delayed until December 2023.	Costs delayed to 2024	
2343.531255	5,000		Interpretation Services	Translation costs for materials. Interpretation and translation resources have changed locally and will need a new vendor in 2024 to complete work needed.	Costs delayed to 2024	
Dept. Total		\$ 191,677		HHS		
Subtotal		\$ 191,677		Special Revenue Fund		
440.567000	\$ 99,510		Trucks	Dump Body Upfit. Casper's is working on the truck.	Truck arrived later than expected from KW.	Transportation 12/4/2023
440.567000	95,336		Trucks	Dump Body Upfit. This will be next truck built after previous one.	Truck arrived later than expected from KW.	Transportation 12/4/2023
440.567000	95,336		Trucks	Dump Body Upfit. This will be next truck built after previous one.	Truck arrived later than expected from KW.	Transportation 12/4/2023
440.565000	143,000		Machinery & Equipment	CAT CW 16 Unit is in production with delivery scheduled for January 2024.		Transportation 12/4/2023
440.565000	143,000		Machinery & Equipment	CAT CW 16 Unit is in production with delivery scheduled for January 2024.		Transportation 12/4/2023
Dept. Total		\$ 576,182		Highway		
423.531105	\$ 11,213		Consulting	Professional services for Duo Multi Factor Authentication project. Project will not finish until 2024 and these professional services are needed for a successful implementation.	Project has taken longer than anticipated to complete due to unforeseen complications in the configuration and set up.	Finance 12/13/2023
423.531105	8,134		Consulting	Professional services for JD Edwards system maintenance. Maintenance will not be completed until 2024 and is needed to sustain healthy system operations.	Maintenance was deferred until later in 2023 due to competing priorities.	Finance 12/13/2023
Dept. Total		\$ 19,347		Information Technology		
Subtotal		\$ 595,529		Internal Service Fund		
Grand Total		\$ 1,249,310	Submitted to Finance Committee 1/10/2024			

COMMITTEE REPORT TO THE COUNTY BOARD

WE, THE FINANCE COMMITTEE

TO WHOM WAS REFERRED RESOLUTION NO: 20

RE: **Establishing a Non-Lapsing Account for Water Quality Improvement
Projects for Monsanto Settlement Funds**

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 16th DAY OF January 2024

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. 20 (2023/24)

2
3 Re: **Establishing a Non-Lapsing Account for Water Quality Improvement**
4 **Projects for Monsanto Settlement Funds**
5

6
7 **WHEREAS**, a number of communities across the country filed a class action lawsuit
8 against Monsanto Company, Solutia Inc., and Pharmacia LLC (“Monsanto”) in the United States
9 District Court of the Central District of California; and
10

11 **WHEREAS**, these communities claimed the defendants produced a class of
12 polychlorinated biphenyls (PCBs) between 1930 and 1977 that led to environmental
13 contamination; and
14

15 **WHEREAS**, Monsanto and the litigating plaintiffs agreed to a settlement in the amount of
16 \$550,000,000.00, representing four (4) different allocations of settlement dollars that vary based
17 on the amount of damage sustained from Monsanto PCBs, with each fund having a specific
18 formula for calculation of payments: (1) the Monitoring Fund, which intends to pay for PCB
19 sampling and/or other mitigation efforts; (2) the TMDL (Total Maximum Daily Load) Fund, which
20 intends to compensate plaintiffs for restitution and remediation efforts, including mitigation of
21 contaminated property, stormwater and/or stormwater systems; (3) the Sediment Site Fund,
22 which intends to compensate plaintiffs for specific sites that have sedimentary contamination
23 from PCBs; and (4) Special Needs Funds, which are broken down for various litigation costs of
24 the plaintiffs that initiated the lawsuit and other litigation costs (the “Settlement”); and
25

26 **WHEREAS**, Sheboygan County received a payment from the Settlement in the amount
27 of \$932,404 on April 17, 2023 from the TMDL Fund; and
28

29 **WHEREAS**, the TMDL Fund is intended to promote remediation efforts and maintain
30 compliance with the TMDL, which is the calculation of the maximum amount of pollutants that
31 an impaired waterbody can receive on a daily basis and still meet water quality standards; and
32

33 **WHEREAS**, the Sheboygan County Planning & Conservation Department (the
34 “Department”) expects continued remediation and mitigation efforts will be necessary for the
35 foreseeable future in order to meet water quality standards within Sheboygan County; and
36

37 **WHEREAS**, with the support of the County Administrator and County Finance Director,
38 the Department has recommended establishing an endowment-type fund (the “Fund”) for at
39 least fifty years with the goal to extend the availability of the Settlement and to create a
40 sustainable funding source for water quality projects targeting TMDL implementation strategies;
41 and
42

43 **WHEREAS**, the Fund would function like other endowment-type funds where the interest
44 earned on the principal could be utilized on a yearly basis, but the principal would remain; and
45

46 **WHEREAS**, any interest earned and not spent in a given year would then non-lapse and
47 be available again in future years; and
48

49 **WHEREAS**, the availability of funds would be in arrears therefore making 2025 the first
50 potential distribution; and

51 **WHEREAS**, the Fund will leverage and augment other water quality improvement
52 programs the County may have available and/or established; and
53
54

55 **WHEREAS**, the Department will provide a report to the Sheboygan County Board of
56 Supervisors on at least a semi-annual basis (odd years) of the projects targeted with the Fund.
57

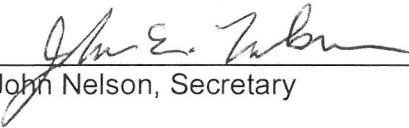
58 **NOW, THEREFORE BE IT RESOLVED**, the Sheboygan County Board of Supervisors
59 approves the establishment of the Fund and directs the Finance Department to set up the Fund
60 as set forth in this Resolution in a fashion that earns the maximum amount of interest allowed by
61 law and authorizes the County Administrator to direct changes to the Fund setup as necessary
62 to meet the goals stated herein.
63

64 **BE IT FURTHER RESOLVED**, the Planning, Resources, Agriculture, and Extension
65 Committee is authorized to review and approve expenditures from the Fund, consistent with the
66 terms of this Resolution, for TMDL projects as proposed by the Department.
67
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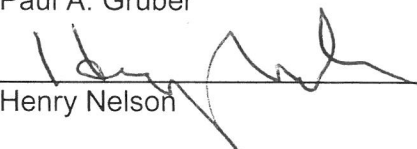
69 Respectfully submitted this 19th day of December, 2023.
70
71

72 **PLANNING, RESOURCES, AGRICULTURE, AND EXTENSION COMMITTEE***

73 
74 _____
75 Keith Abler, Chairperson

76 
77 _____
78 John Nelson, Secretary

76 _____
Rebecca Clarke, Vice-Chairperson

77 _____
78 Paul A. Gruber
79 
80 _____
81 Henry Nelson

82 Opposed to Introduction:
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86 _____

87 *County Board members signing only
88
89

FISCAL NOTE
December 2023

**Resolution No. 20 (2023/24) RE: Establishing a Non-Lapsing Account for Water
Quality Improvement Projects for Monsanto
Settlement Funds**

Funding:

No additional funding needs are anticipated as a result of the resolution. Investment earnings on the settlement funds are expected to reduce reliance on tax levy funding for water quality initiatives in the future.

Respectfully Submitted,



Steve Hatton, Finance Director
December 19, 2023

COMMITTEE REPORT TO THE COUNTY BOARD

WE, THE **FINANCE** COMMITTEE

TO WHOM WAS REFERRED ORDINANCE NO: 11

RE: **Amending Chapter 1 - County Organization and County Board of Supervisors**

HAVE CONSIDERED THE SAME AND RECOMMEND:

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

RESPECTFULLY SUBMITTED THIS 16th DAY OF January 2024

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 ORDINANCE NO. // (2023/24)

2
3 Re: **Amending Chapter 1 – County Organization and County Board**
4 **of Supervisors**
5

6
7 **WHEREAS**, 2021 Wisconsin Act 267 created Wis. Stat. §19.59 (1b) to provide
8 direction to local public officials under the Ethics Code on what to do in the event the
9 official receives an item that he or she is not allowed to accept or retain under state law;
10 and

11
12 **WHEREAS**, the Executive Committee of the Sheboygan County Board believes
13 it best serves the County and its public officials to incorporate the state law into the
14 Sheboygan County Ethics Code.

15
16 **NOW, THEREFORE**, the County Board of Supervisors of the County of
17 Sheboygan does ordain as follows:
18

19 Section 1. **Creating Code.** Section 1.13 (4)(e) 4 of the Sheboygan
20 County Code of Ordinances is hereby created as follows:
21

22 1.13 (4)(e) 4. **Options For Items of Substantial Value.** If an elected official
23 receives an item that the official is not permitted to accept or
24 retain, the official shall do one of the following:
25

- 26 a. Give the item to the County Administrator's office for the
27 purpose of identifying a County use or for sale to the
28 public.
29
30 b. Give the item to another local agency or to a public
31 institution, such as a local school, library, or museum.
32
33 c. Give the item to a charitable organization as defined in
34 Wis. Stat. §11.0101 (4), not including a charitable
35 organization with which the official or his or her
36 immediate family is associated.
37
38 d. Return the item to the donor.
39
40 e. If the donor is neither a lobbyist, as defined in Wis. Stat.
41 §13.62 (11), nor a principal, as defined in Wis. Stat.
42 §13.62 (12), purchase the item at its full retail value and
43 keep the item.
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Section 2. **Effective Date.** The herein Ordinance shall take effect upon enactment.

Respectfully submitted this 19th day of December, 2023.

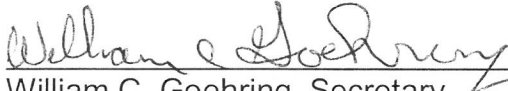
EXECUTIVE COMMITTEE



Vernon Koch, Chairperson



Keith Abler, Vice-Chairperson



William C. Goehring, Secretary



Curt Brauer



Edward J. Procek

Opposed to Introduction:

Countersigned by:

Vernon Koch, Chairperson

FISCAL NOTE
December 2023

**Ordinance No. 11 (2023/24) RE: Amending Chapter 1 - County Organization and
County Board of Supervisors**

Funding:

No additional funding needs are anticipated as a result of the proposed amendments to Chapter 1.

Respectfully Submitted,



Steve Hatton, Finance Director
December 19, 2023

2024 BUDGET

Lake Breeze Aviation



WISCONSIN





Sheboygan County
Department of Transportation – *Airport Division*
Bryan Olson, Transportation Director
W5741 CTH J
Plymouth, WI 53073

To: Chairman Roger Te Stroete and Members of the Finance Committee

From: Bryan Olson, Transportation Director *BO*
Matt Grenoble, Airport Superintendent *MG*
Emily Stewart, Business Manager *ES*

Date: January 10, 2024

Re: Proposed 2024 Budget Amendment – Fixed Base Operations

The proposed 2024 budget amendment packet for Fixed Base Operations is being submitted for your review.

Proposed Budget: The Fixed Base Operations (FBO) budget relies on \$0 of County tax levy. Instead, the revenue sources are a mixture of fees for services and product sales. After factoring in operating expenses, the FBO will generate revenue on an annual basis.

Highlights: The FBO will open its doors on February 1st, 2024, and we expect to have a busy – and successful – year ahead. The Department plans to re-purpose existing spaces into updated, welcoming, and well-functioning areas for customer service, operations, and pilots and passengers. In conjunction with the fuel provider, we will embark on a comprehensive marketing campaign to ensure our tenants and visitors know that the County is poised to offer top-tier service.

Performance Measures:

- Providing competitive fuel prices
- Marketing
- Top-tier customer service
- Self-reliance of operations

Project Goals: We are eager to begin FBO services at the Airport, and will strive to exceed expectations in 2024. Thanks to the support of the County Board and of County leadership, we will have the tools in place to do everything we set out to do: provide competitive fuel prices, offer top-tier customer service, and operate without any reliance on the property tax levy. Our initial milestones include hiring support staff, performing building repairs and needed upgrades, training, and coordinating logistics with our fuel provider. To that end, a budget has been developed for the FBO that includes an anticipated gain at the end of the year. Retained earnings will then be used in subsequent years to further improve our operations and facilities, re-investing dollars back into the Airport.

Staffing: Included in our 2024 budget are 5.5 FTEs, 1 casual position, and 4 part-time employees.

Thank you for your support and leadership as we facilitate new growth and development at the Airport.

**Performance Measurements
Fixed Base Operations
Outcomes Based - Measuring/Assessing Programs**

Measurement 1
Description of measurement
Provide more competitive fuel prices.
What is being gauged, measured?
Price per gallon of JetA and 100LL aviation fuel to Airport customers.
How is it being monitored/measured?
Fuel prices will be established and closely monitored via specialized software in conjunction with the County's financial system.
How is it enhancing our operations/success - is this what we are after?
More competitive fuel prices translate to increased sales.
Decisions made from the information
The Department will regularly monitor and adjust fuel prices as needed, and decide what price points are most appropriate given other factors.
Outcomes??
The Fixed Base Operation will seek to receive positive fuel sales growth at the Airport.

Measurement 2
Description of measurement
Develop and increase awareness of the Fixed Base Operations at the Airport through marketing and awareness.
What is being gauged?
Visibility of the FBO operations to pilots and passengers, as well as visitors to Sheboygan County and its residents.
How is it being monitored/measured?
The share of people that are aware of County-owned and -operated Fixed Base Operations at the Airport.
How is it enhancing our operations/success - is this what we are after?
Improved visibility can translate to new economic development opportunities and general growth at the Airport.
Decisions made from the information
Where to invest its resources in targeted marketing and outreach efforts.
Outcomes?
The right marketing campaign, which will be conducted in partnership with the fuel provider, will improve visibility and open doors for economic growth at the Airport.

Measurement 3
Description of measurement
Offer top-tier customer service.
What is being gauged, measured?
Feedback of transient and based users at the Airport, along with that of the general public in Sheboygan County.
How is it being monitored/measured?
Increasing the share of positive input from pilots, the Airport Advisory Committee, passengers, and members of the public.
How is it enhancing our operations/success - is this what we are after?
The Fixed Base Operations at the Airport represent Sheboygan County government, and positive public perception is an important reflection of our local government.
Decisions made from the information
Where to direct its resources and focus when seeking to continuously meet and exceed its targeted measurements every year.
Outcomes??
The highest standards of customer service will lead to more growth and usership of the Airport as more pilots and passengers want to utilize a facility where they will be greeted warmly and treated positively.

Measurement 4
Description of measurement
Operate as a self-sufficient enterprise.
What is being gauged, measured?
The share of County tax levy utilized to subsidize FBO operations.
How is it being monitored/measured?
Through ongoing fiscal review via the County's financial system and annual budget development process.
How is it enhancing our operations/success - is this what we are after?
The FBO operations align with the County's overall goal of operating in a fiscally conservative manner.
Decisions made from the information
Any retained earnings from FBO operations can be re-invested into a County-owned facility.
Outcomes??
The FBO revenue can ultimately lead to a gain at the end of the year, with retained earnings that are available for investment in other targeted resources at the Airport.

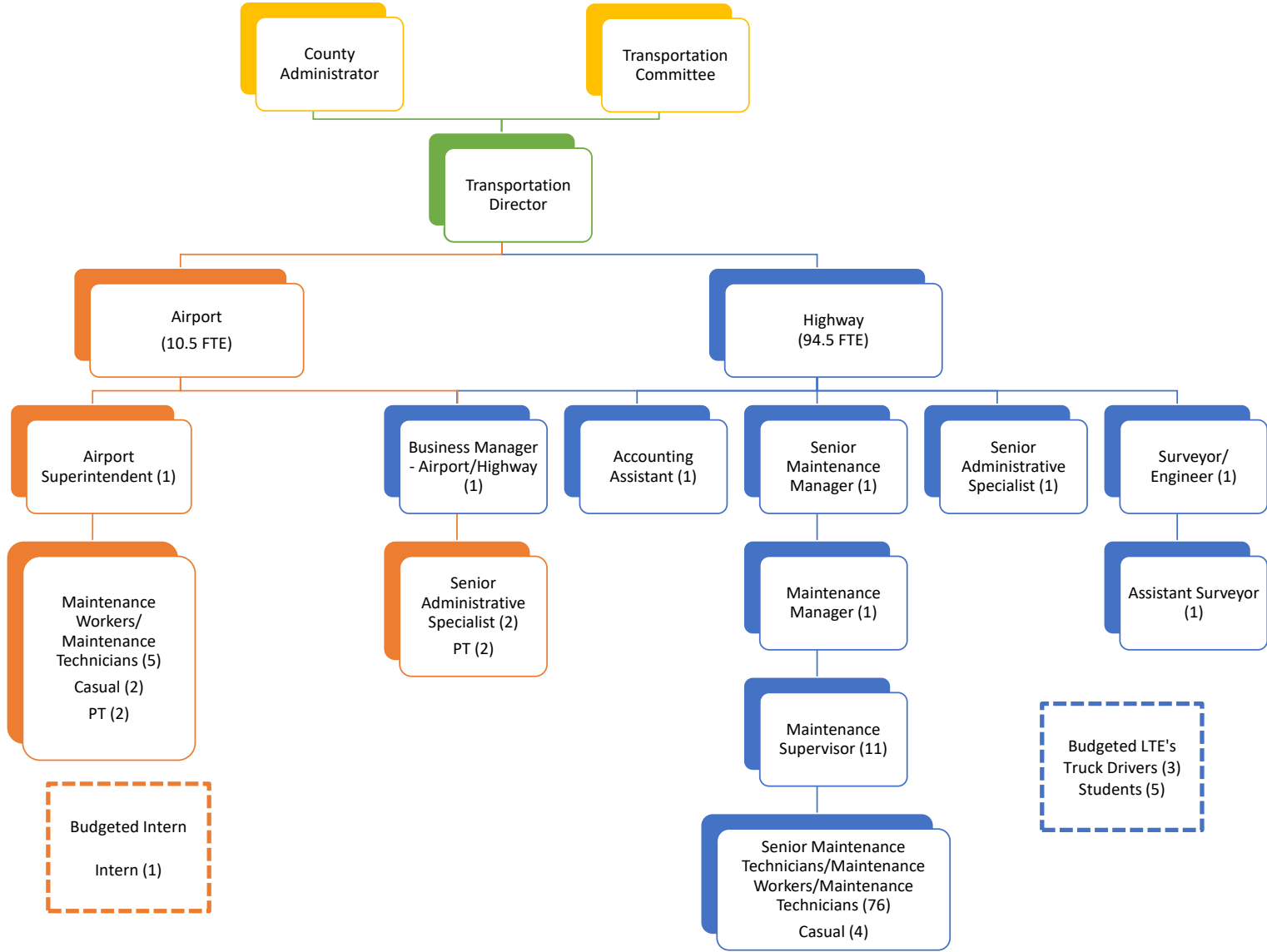
**County of Sheboygan
Proposed Budget
For 2024**

County Department Level 7

Description	Requested Amount	Projected Actual Annual	Actual YTD	Final Amount
400000 Revenues	-	-	-	-
411000 Property Tax Levy	-	-	-	-
453300 Airports	(122,155)	(122,155)	-	(122,155)
453310 Airport Hangar Fees	(34,950)	(34,950)	-	(34,950)
453330 User Fee - Special Events	-	-	-	-
453335 Overnight Fee - Airport	(10,950)	(10,950)	-	(10,950)
453336 Monthly Fee - Airport	(12,500)	(12,500)	-	(12,500)
453340 Fuel Sales: Jet A	(3,432,592)	(3,432,592)	-	(3,432,592)
453341 Fuel Sales: 100LL	(192,478)	(192,478)	-	(192,478)
462000 Rent Revenue	(20,948)	(20,948)	-	(20,948)
462100 Rent Revenue	(2,000)	(2,000)	-	(2,000)
500000 Expense/Expenditure	-	-	-	-
510000 Personnel Related Expenditures	-	-	-	-
511105 Regular	643,806	643,806	-	643,806
511105 Reg/sick Wages	24,510	24,510	-	24,510
512105 Social Security	29,458	29,458	-	29,458
512110 Retirement (Employer)	26,081	26,081	-	26,081
530000 Operating Expenses	-	-	-	-
533000 General Operating	47,113	47,113	-	47,113
533100 Advertising and Printing	4,500	4,500	-	4,500
533205 Mileage - Employee	50	50	-	50
533215 Meals - Employee	150	150	-	150
533220 Lodging - Employee	1,900	1,900	-	1,900
533235 Commercial Trans. - Employee	1,350	1,350	-	1,350
533245 Seminars and Training	1,010	1,010	-	1,010
533305 Membership Dues	947	947	-	947
533455 Licenses and Permits	400	400	-	400
533485 Fuel Flowage Fee	97,500	97,500	-	97,500
533505 General	3,000	3,000	-	3,000
533700 Office Supplies	40	40	-	40

533705	Office	300	300	-	300
533725	Postage	40	40	-	40
533810	Lubricants / Oil	100	100	-	100
533812	Aircraft Fluids	2,000	2,000	-	2,000
533825	Fuel - Gasoline	157	157	-	157
533830	Fuel - Diesel	12,020	12,020	-	12,020
533900	Other	22,800	22,800	-	22,800
533908	Miscellaneous Expenses	273,400		-	-
533940	Cost of Goods Sold	2,374,997	2,374,997	-	2,374,997
550000	Interdepartmental Charges	-	-	-	-
551105	Health Insurance	182,616	182,616	-	182,616
551110	Dental Insurance	1,813	1,813	-	1,813
551115	Group Life Insurance	225	225	-	225
551125	Worker Compensation Insurance	5,514	5,514	-	5,514
551905	General Liability Insurance	19,025	19,025	-	19,025
551916	Auto Collision	1,000	1,000	-	1,000
551917	Auto Mutual	1,000	1,000	-	1,000
551920	Property Insurance	3,000	3,000	-	3,000
551930	Deductible Escrow	100	100	-	100
552100	Repairs & Maintenance Charges	1,000	1,000	-	1,000
553105	Telephone	800	800	-	800
553115	Telephone - Long Distance	1	1	-	1
553150	Data Processing Services	5,000	5,000	-	5,000
563000	Building	6,000,000			
630000	Opt'g Transfers from Funds		-	-	-
631000	General Fund	(6,273,400)		-	-
700000	Other Financing Uses	-	-	-	-
	Net Position	(313,250)	(313,250)	-	(313,250)

Sheboygan County Transportation Table of Organization



Sheboygan County Discretionary Fee Schedule

Dept	Department	JDE Object Account	Fee	Current Charge	Proposed	% change	Unit	Date of Last increase	Prior Fee	Who can Approve Change
Services										
387	County Airport	387.453300	Handling Fee - Category 1	15.00			EACH			Liaison Committee
387	County Airport	387.453300	Handling Fee - Category 2	75.00			EACH			Liaison Committee
387	County Airport	387.453300	Handling Fee - Category 3	150.00			EACH			Liaison Committee
387	County Airport	387.453300	Handling Fee - Category 4	250.00			EACH			Liaison Committee
387	County Airport	387.453300	Handling Fee - Category 5	400.00			EACH			Liaison Committee
387	County Airport	387.453300	Handling Fee - Category 6	650.00			EACH			Liaison Committee
387	County Airport	387.453300	Ground Power Unit	55.00			HOUR			Liaison Committee
387	County Airport	387.453300	Lavatory	60.00			EACH			Liaison Committee
387	County Airport	387.453300	Potable Water	40.00			EACH			Liaison Committee
387	County Airport	387.453300	De-icing Service Charge	65.00			EACH			Liaison Committee
387	County Airport	387.453300	After Hours Call-out	100.00			EACH			Liaison Committee
387	County Airport	387.453300	Line Service	85.00			HOUR			Liaison Committee
Ramp Parking										
387	County Airport	387.453335	Monthly Ramp - Category 1	100.00			MONTH			Liaison Committee
387	County Airport	387.453335	Monthly Ramp - Category 2	300.00			MONTH			Liaison Committee
387	County Airport	387.453335	Monthly Ramp - Category 3	550.00			MONTH			Liaison Committee
387	County Airport	387.453335	Monthly Ramp - Category 4	750.00			MONTH			Liaison Committee
387	County Airport	387.453335	Monthly Ramp - Category 5	1,100.00			MONTH			Liaison Committee
387	County Airport	387.453335	Monthly Ramp - Category 6	1,500.00			MONTH			Liaison Committee
387	County Airport	387.453335	Overnight Ramp - Category 1	10.00			NIGHT			Liaison Committee
387	County Airport	387.453335	Overnight Ramp - Category 2	40.00			NIGHT			Liaison Committee
387	County Airport	387.453335	Overnight Ramp - Category 3	75.00			NIGHT			Liaison Committee
387	County Airport	387.453335	Overnight Ramp - Category 4	100.00			NIGHT			Liaison Committee
387	County Airport	387.453335	Overnight Ramp - Category 5	150.00			NIGHT			Liaison Committee
387	County Airport	387.453335	Overnight Ramp - Category 6	200.00			NIGHT			Liaison Committee
Hangar Rental - #1 and #2										
387	County Airport	387.453310	Overnight - Category 1	50.00			NIGHT			Liaison Committee
387	County Airport	387.453310	Overnight - Category 2	80.00			NIGHT			Liaison Committee
387	County Airport	387.453310	Overnight - Category 3	150.00			NIGHT			Liaison Committee
387	County Airport	387.453310	Overnight - Category 4	300.00			NIGHT			Liaison Committee
387	County Airport	387.453310	Overnight - Category 5	500.00			NIGHT			Liaison Committee
387	County Airport	387.453310	Overnight - Category 6	VARIABLES			NIGHT			Liaison Committee
387	County Airport	387.453310	Monthly	VARIABLES			MONTH			Liaison Committee
Hangar Rental - Blue										
387	County Airport	387.453310	Overnight - Category 1	50.00			NIGHT			Liaison Committee
387	County Airport	387.453310	Overnight - Category 2	80.00			NIGHT			Liaison Committee
387	County Airport	387.453310	Overnight - Category 3	150.00			NIGHT			Liaison Committee
387	County Airport	387.453310	Overnight - Category 4	300.00			NIGHT			Liaison Committee
387	County Airport	387.453310	Overnight - Category 5	500.00			NIGHT			Liaison Committee
387	County Airport	387.453310	Overnight - Category 6	VARIABLES			NIGHT			Liaison Committee
387	County Airport	387.453310	Monthly	VARIABLES			MONTH			Liaison Committee
Fuel										
387	County Airport	387.453340	Aviation Fuel - JetA	VARIABLES			GALLON			Staff
387	County Airport	387.453341	Aviation Fuel - 100LL	VARIABLES			GALLON			Staff
Products										
387	County Airport	387.453300	De-icing Type I	24.00			GALLON			Staff
387	County Airport	387.453300	De-icing Type IV	29.00			GALLON			Staff
387	County Airport	387.453300	Pilot Supplies	VARIABLES			EACH			Staff
387	County Airport	387.453300	Oil	VARIABLES			QUART			Staff



SHEBOYGAN COUNTY

Steve Hatton
Finance Director

Jeremy Fetterer
Deputy Finance Director

To: Members of the Finance Committee

From: Steve Hatton, Finance Director

Date: January 10, 2024

Re: HHS 2023 Fund Balance

County Fund Balance policy establishes that the *'assigned fund balance for the Health & Human Services Fund cannot exceed \$500,000 and all excess funds will be transferred to the General Fund at the end of the calendar year prior to closing.'*

Due to changes to the timing of state payments supporting the Comprehensive Community Services program, the County will carry \$1,000,000 of assigned fund balance at the end of 2023. This additional \$500,000 represents State reimbursements for program services provided in 2023 that would have been received in 2024. Under past payment practices, there was a year lag between service delivery and full reimbursement by the State. The State revised its process in 2022 to improve cash flow for County service providers to allow partial reimbursement sooner. This resulted in the County receiving an additional \$500,000 in 2023 that, prior to the change, wouldn't have been received until 2024. As this \$500,000 payment was anticipated as revenue in the 2024 budget, it needs to remain in the Health and Human Services Fund to fund services in 2024.

Staff will confirm this new State payment practice will be ongoing and bring a revised Fund Balance Policy back to the Finance Committee for consideration in the near future.



WISCONSIN

Financial Overview

November 2023

Finance Committee & County Administrator Report

Budget Variance Summary

Year to Date November 30, 2023

	Fund					
	General	Special Revenue	Enterprise	Internal Service	Total	Transportation
Change in Fund Balance	\$ 3,971,986	\$ 578,893	\$ 462,176	\$ (4,223,817)	\$ 789,238	\$ 3,519,044
Plus: unbudgeted depreciation			689,119	2,123,695	\$ 2,812,814	
Adjusted Change in Fund Balance	<u>\$ 3,971,986</u>	<u>\$ 578,893</u>	<u>\$ 1,151,295</u>	<u>\$ (2,100,122)</u>	<u>\$ 3,602,052</u>	<u>\$ 3,519,044</u>
Budgeted Change in Fund Balance to Date	\$ (486,346)	\$ 258,597	\$ (108,421)	\$ (5,755,243)	\$ (6,091,413)	\$ (2,648,066)
Variance Actual to Budget	\$ 4,458,332	\$ 320,296	\$ 1,259,716	\$ 3,655,121	\$ 9,693,465	\$ 6,167,110
Carryovers of 2023 to 2024	\$ (462,104)	\$ (191,677)	\$ -	\$ (595,529)	\$ (1,249,310)	\$ -

Department Budget Variance Summary

Year to Date November 30, 2023

Department	Total Variance
General Fund	
Airport	\$ 351,038
Bldg Services	\$ 496,783
Clerk of Crts	\$ (237,436)
Corp Counsel	\$ 19,792
County Administrator	\$ 148,159
County Board	\$ 17,393
County Clerk	\$ 4,931
Court Commissioner	\$ 12,957
DA	\$ 75,602
Finance	\$ 270,913
Human Resources	\$ 171,426
Medical Examiner	\$ 25,278
Nondepart'l	\$ 3,280,426
Planning & Conservation	\$ (166,753)
Register of Deeds	\$ (50,077)
Sheriff	\$ (140,401)
Tax Foreclosures	\$ 119,160
Treasurer	\$ 56,534
UW Extension	\$ 13,428
UW GB - Sheboygan Campus	\$ (30,702)
Veterans' Comm	\$ 1,506
Veterans' Service	\$ 18,376
Total - General Fund	\$ 4,458,332

Department	Total Variance
Special Revenue	
Community Programs	\$ (1,419,631)
Economic Support	\$ 242,308
Elder Services	\$ 373,237
HHS Administration	\$ (23,179)
Public Health Service	\$ 106,213
Social Services	\$ 1,040,281
Total HHS	\$ 319,229
Public Safety - Spec Rev	\$ 1,067
Total - Special Revenue	320,296

Department	Total Variance
Enterprise Fund	
Fixed Base Operations	\$ (3,899)
Rocky Knoll	\$ 1,263,614
Total - Enterprise Fund	\$ 1,259,715

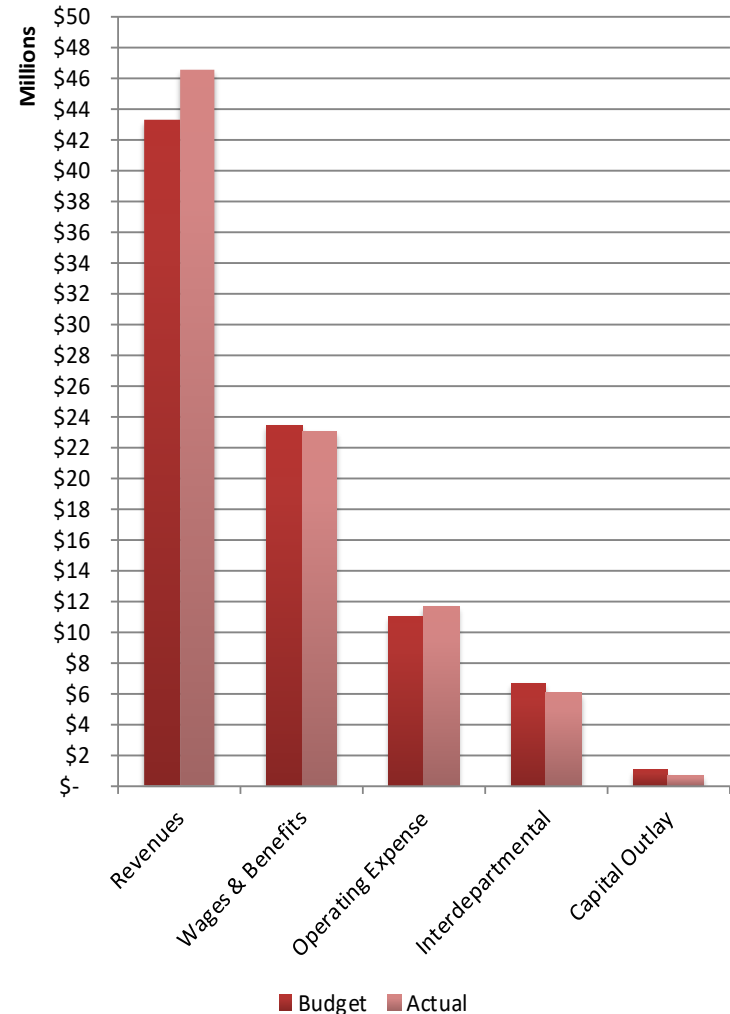
Department	Total Variance
Internal Services	
Employee Benefits	\$ 129,128
Highway	\$ 3,439,051
Info Technology	\$ 86,941
Prop Ins	\$ -
Total - Internal Servs	3,655,120

Department	Total Variance
Transportation	
Transportation	\$ 6,167,110
Total - Transportation	\$ 6,167,110

General Fund (Budget to Actual)

Year to Date November 30, 2023

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 43,286,704	\$46,577,366	\$ 3,290,662	108%
Wages & Benefits	(23,460,304)	(23,056,150)	404,154	98%
Operating Expense	(11,062,191)	(11,634,815)	(572,624)	105%
Interdepartmental	(6,639,252)	(6,041,207)	598,045	91%
Capital Outlay	(958,638)	(630,715)	327,923	66%
Total Expenses	(42,120,385)	(41,362,887)	757,498	98%
Other Financing	(1,652,665)	(1,242,497)	410,168	75%
Change in Fund Balance	\$ (486,346)	\$ 3,971,982	\$ 4,458,328	817%



General Fund (Variance Change)

Year to Date November 30, 2023

	<u>Prior Month</u>	<u>Variance Current Month</u>	<u>Change</u>
Revenues	\$ 2,857,802	\$ 3,290,662	\$ 432,860
Wages & Benefits	379,541	404,154	24,613
Operating Expense	(248,960)	(572,624)	(323,664)
Interdepartmental	548,761	598,045	49,284
Capital Outlay	311,850	327,923	16,073
Total Expenses	<u>991,192</u>	<u>757,498</u>	<u>(233,694)</u>
Other Financing	<u>391,906</u>	<u>410,168</u>	<u>18,262</u>
Change in Fund Balance	<u>\$ 4,240,900</u>	<u>\$ 4,458,328</u>	<u>\$ 217,428</u>

- Revenue is positive. The current month change is due to more than budgeted interest income
- Positive Wages & Benefits variance due to vacancy savings
- Negative operating expense variance reflects more than budgeted expenses. The current month change is due to more than budgeted professional services, outside services, client services, utilities, contracted services, and repair & maintenance

General Fund – Department Analysis

Year to Date November 30, 2023

Overall Budget

Department	Variances			Total	% of Outflow
	Revenues	Expenditures	Other Financing		
Airport	\$ 9,218	\$ 341,820	\$ -	\$ 351,038	↑ 33.21%
Building Services	34,331	513,762	(51,310)	496,783	↑ 12.85%
Clerk of Courts	59,637	(297,073)	-	(237,436)	↓ -8.82%
Corporation Counsel	9,189	10,603	-	19,792	↑ 3.63%
County Administrator	(34)	236,782	(88,589)	148,159	↑ 32.86%
County Board	5,161	50,932	(38,700)	17,393	↑ 6.92%
County Clerk	10,112	(5,181)	-	4,931	→ 1.58%
Court Commissioner	7,204	5,753	-	12,957	↑ 3.92%
District Attorney	(14,301)	89,903	-	75,602	↑ 7.86%
Finance	35,564	259,983	(24,634)	270,913	↑ 14.00%
Human Resources	107	205,841	(34,522)	171,426	↑ 22.74%
Medical Examiner	7,525	17,753	-	25,278	↑ 9.11%
Non-Departmental	3,024,016	(478,840)	735,250	3,280,426	↓ 160.20%
Planning & Conservation	(51,044)	(123,009)	7,300	(166,753)	↓ -7.33%
Register of Deeds	(86,711)	40,776	(4,142)	(50,077)	↓ -7.27%
Sheriff	83,526	(205,030)	(18,897)	(140,401)	↓ -0.64%
Tax Foreclosures	120,799	(1,639)	-	119,160	N/A
Treasurer	13,729	114,392	(71,587)	56,534	↑ 7.51%
UW GB - Sheboygan Campus	-	(30,702)	-	(30,702)	↓ -28.59%
UW Extension	(268)	13,696	-	13,428	↑ 3.37%
Veterans Commission	-	1,506	-	1,506	↑ 7.82%
Veteran's Services	22,902	(4,526)	-	18,376	↑ 6.12%
Total General Fund	\$ 3,290,662	\$ 757,502	\$ 410,169	\$ 4,458,333	10.58%

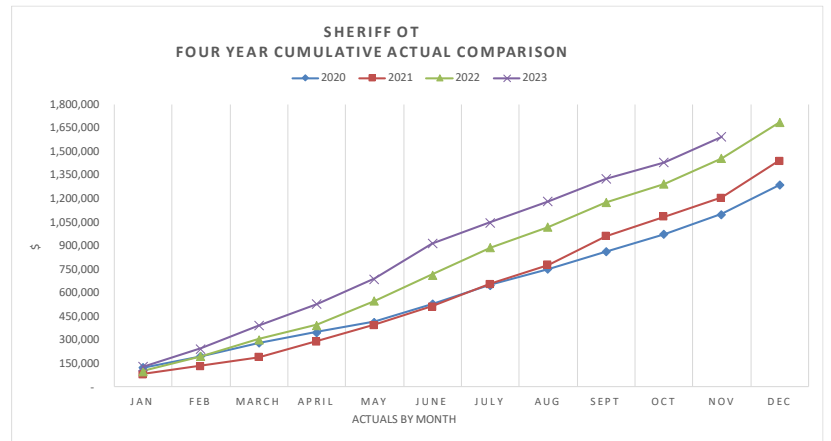
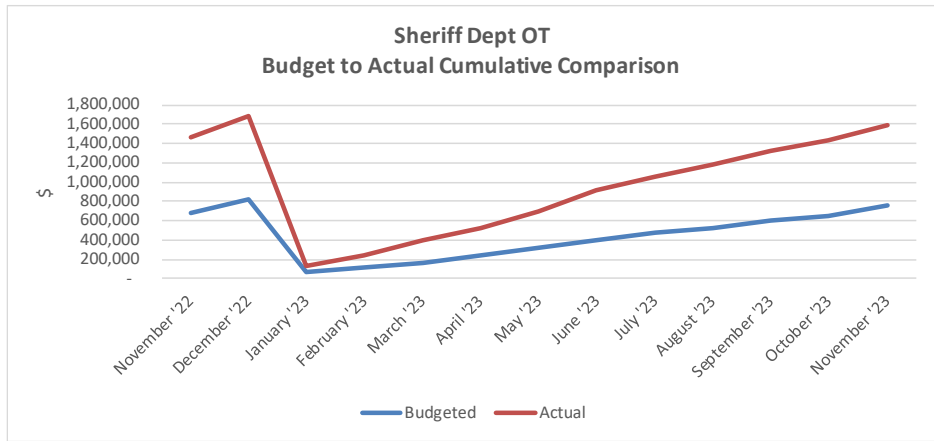
Overtime

Department	Overtime			% of Variance
	Budget	Actual	\$ Variance	
Airport	\$ 5,000	\$ 7,086	\$ (2,086)	↓ -41.72%
Building Services	17,210	20,325	(3,115)	↓ -18.10%
Clerk of Courts	1,831	3,490	(1,659)	↓ -90.61%
Corporation Counsel	-	-	-	→ 0.00%
County Administrator	-	-	-	→ 0.00%
County Board	-	-	-	→ 0.00%
County Clerk	300	158	142	↑ 47.33%
Court Commissioner	-	-	-	→ 0.00%
District Attorney	-	-	-	→ 0.00%
Finance	4,584	478	4,106	↑ 89.57%
Human Resources	-	141	(141)	↓ -100.00%
Medical Examiner	-	-	-	→ 0.00%
Non-Departmental	-	-	-	→ 0.00%
Planning & Conservation	-	212	(212)	↓ -100.00%
Register of Deeds	-	-	-	→ 0.00%
Sheriff	756,237	1,595,553	(839,316)	↓ -110.99%
Tax Foreclosures	-	-	-	→ 0.00%
Treasurer	-	-	-	→ 0.00%
UW Campus	-	-	-	→ 0.00%
UW Extension	-	-	-	→ 0.00%
Veterans Commission	-	-	-	→ 0.00%
Veteran's Services	-	-	-	→ 0.00%
Total General Fund	\$ 785,162	\$ 1,627,443	\$ (842,281)	↓ -107.27%

- Airport – Expenditure variance due to large projects with other funding sources no longer needed and the airport 2023 carryovers to 2024
- Building Services – Expenditure variance due to vacancies and utility prices lower than expected along with unspent structural work and unspent contingency which will carryover to 2024
- County Administrator – Expenditure variance due to vacant positions
- Finance – Expenditure variance due to vacancy savings
- Human Resources – Expenditure variance due to vacancy savings, All Employee summit planned for Fall and less than budgeted advertising
- Medical Examiner – Revenue variance due to receiving a portion of the Overdose Fatality grant; Expenditure variance due to less than anticipated autopsies and mileage
- Non Departmental – Revenue variance due to higher than budgeted investment interest and TIF district closure
- UW Campus – Expenditure variance due to more than budgeted expenses for maintenance and facility repairs

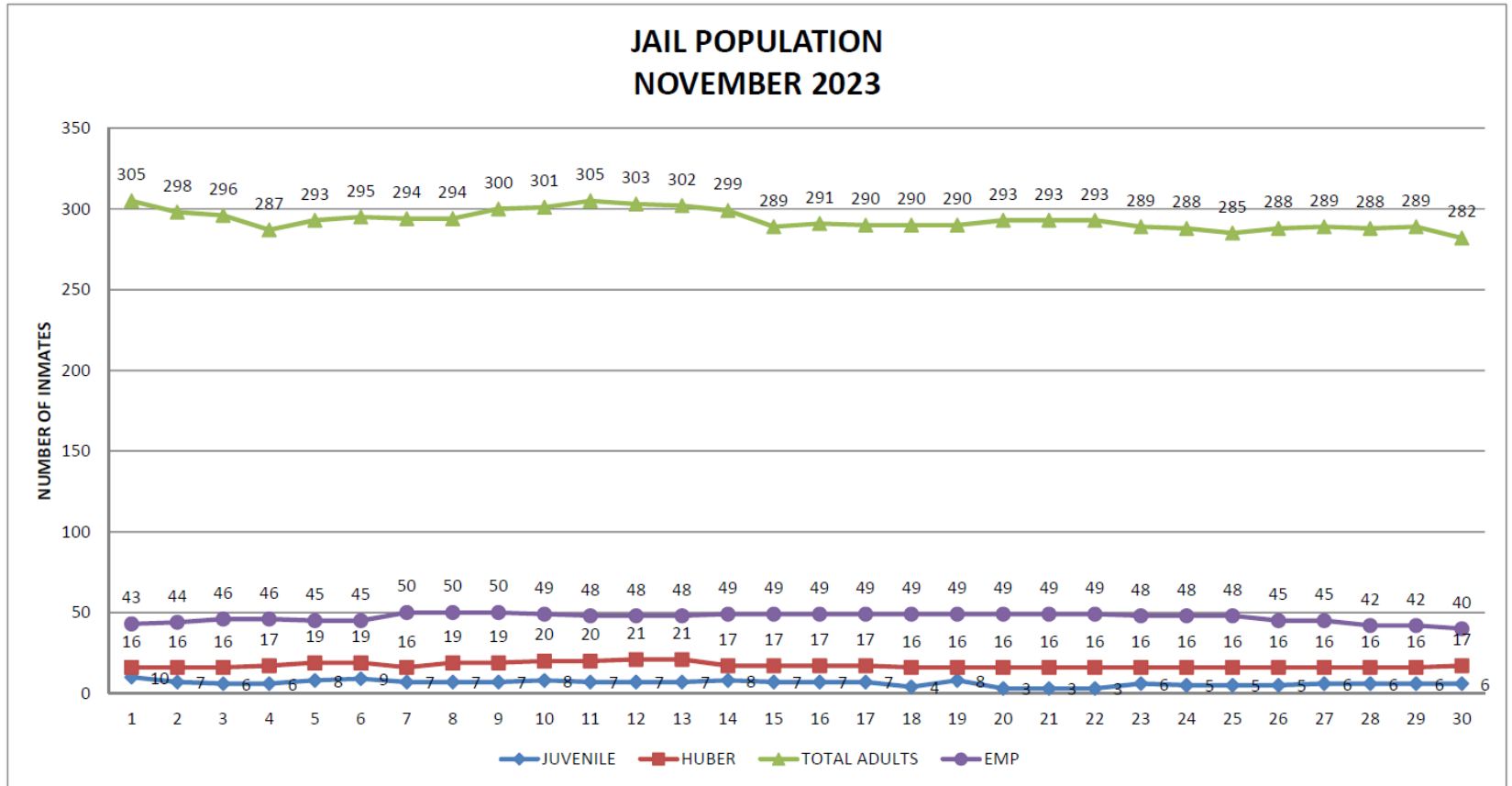
General Fund – Sheriff’s Department OT

As of November 30, 2023



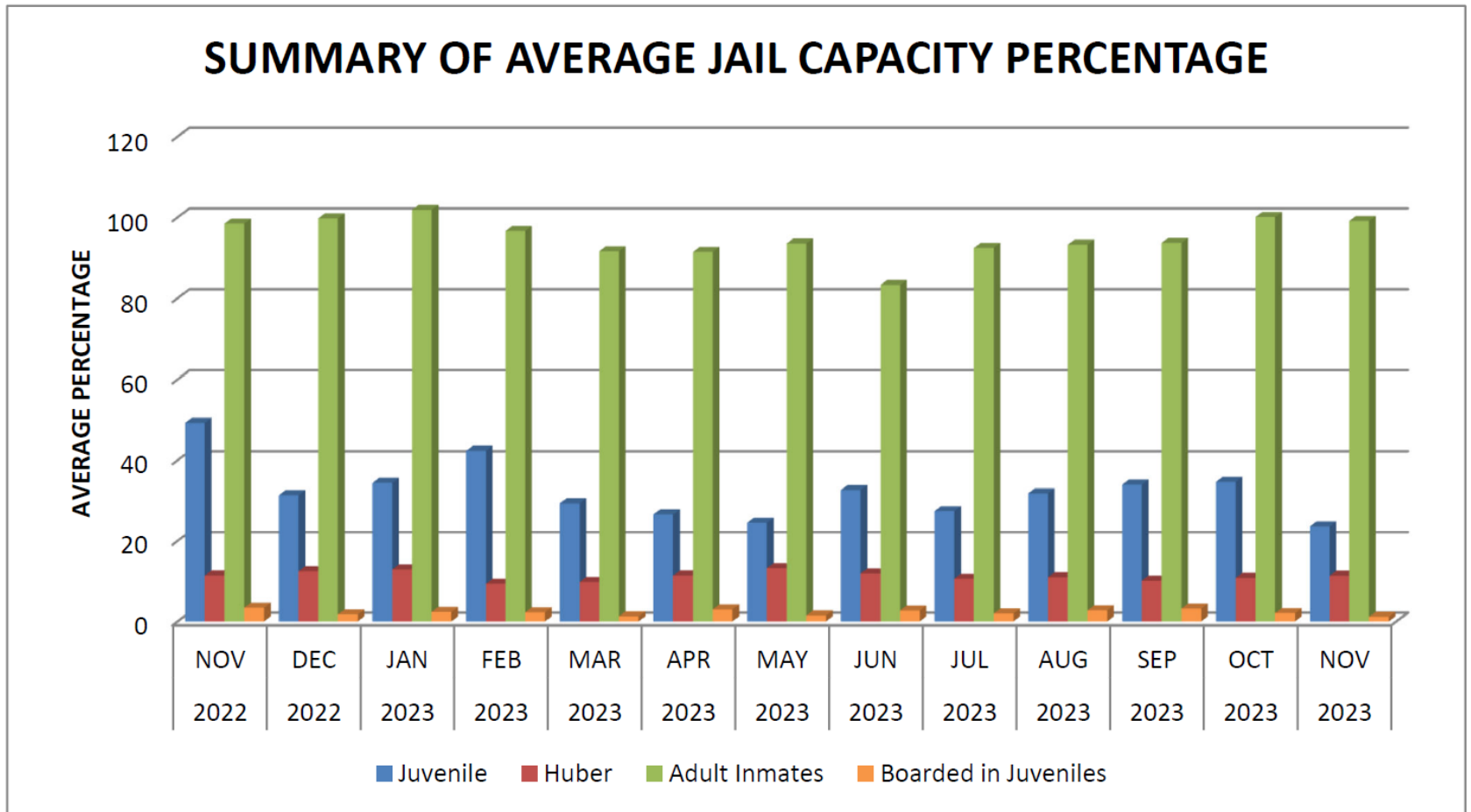
General Fund – Sheriff’s Department

As of November 30, 2023



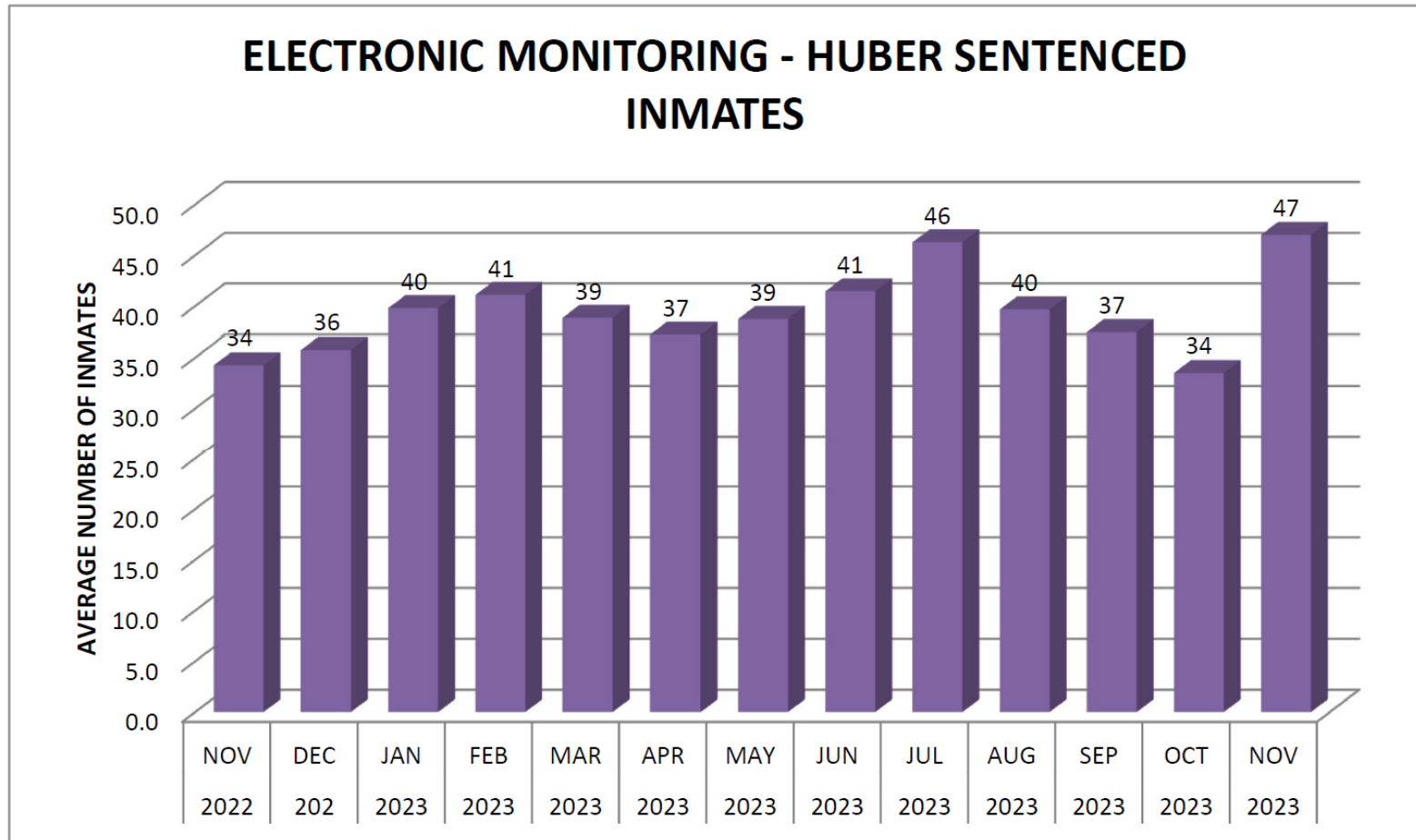
General Fund – Sheriff’s Department

As of November 30, 2023 (12 Month History)



General Fund – Sheriff’s Department

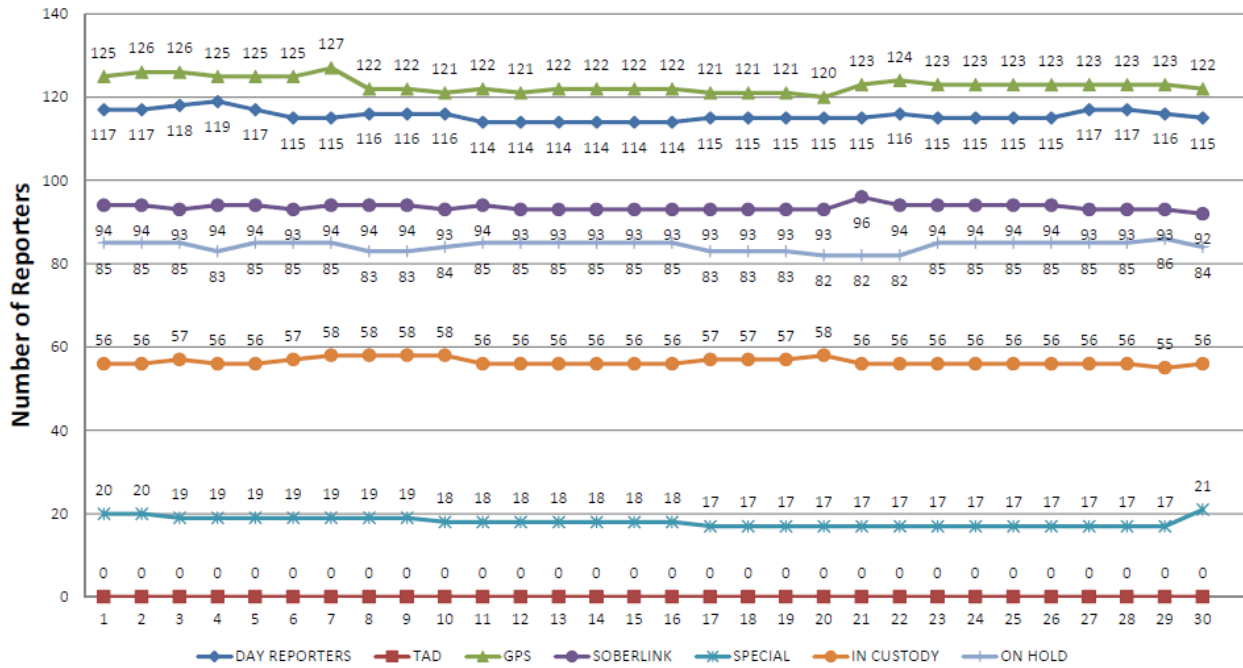
As of November 30, 2023 (12 Month History)



General Fund – Sheriff’s Department

As of November 30, 2023

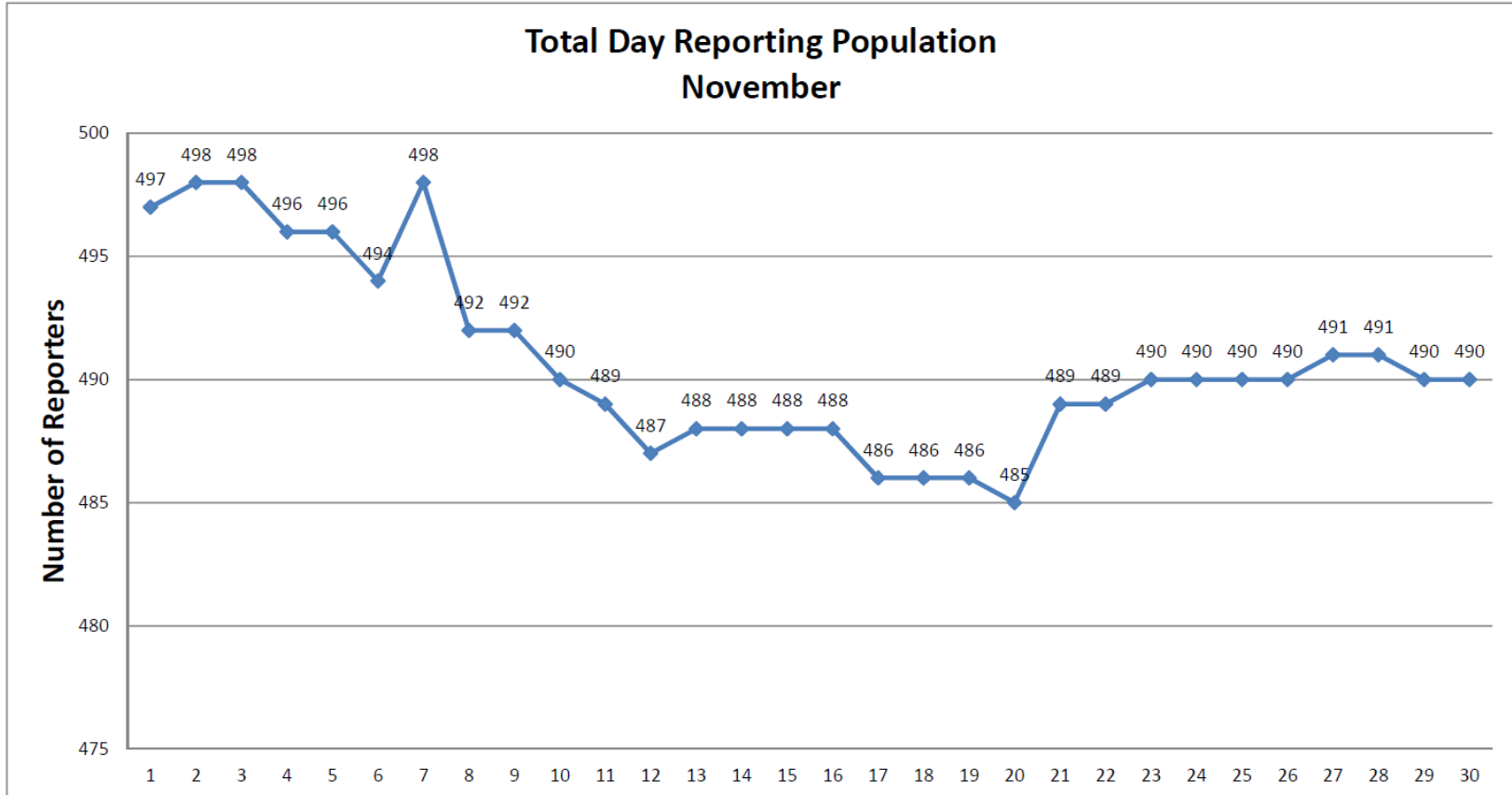
Alternative to Incarceration Day Reporting Population - By Category
November



- 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.

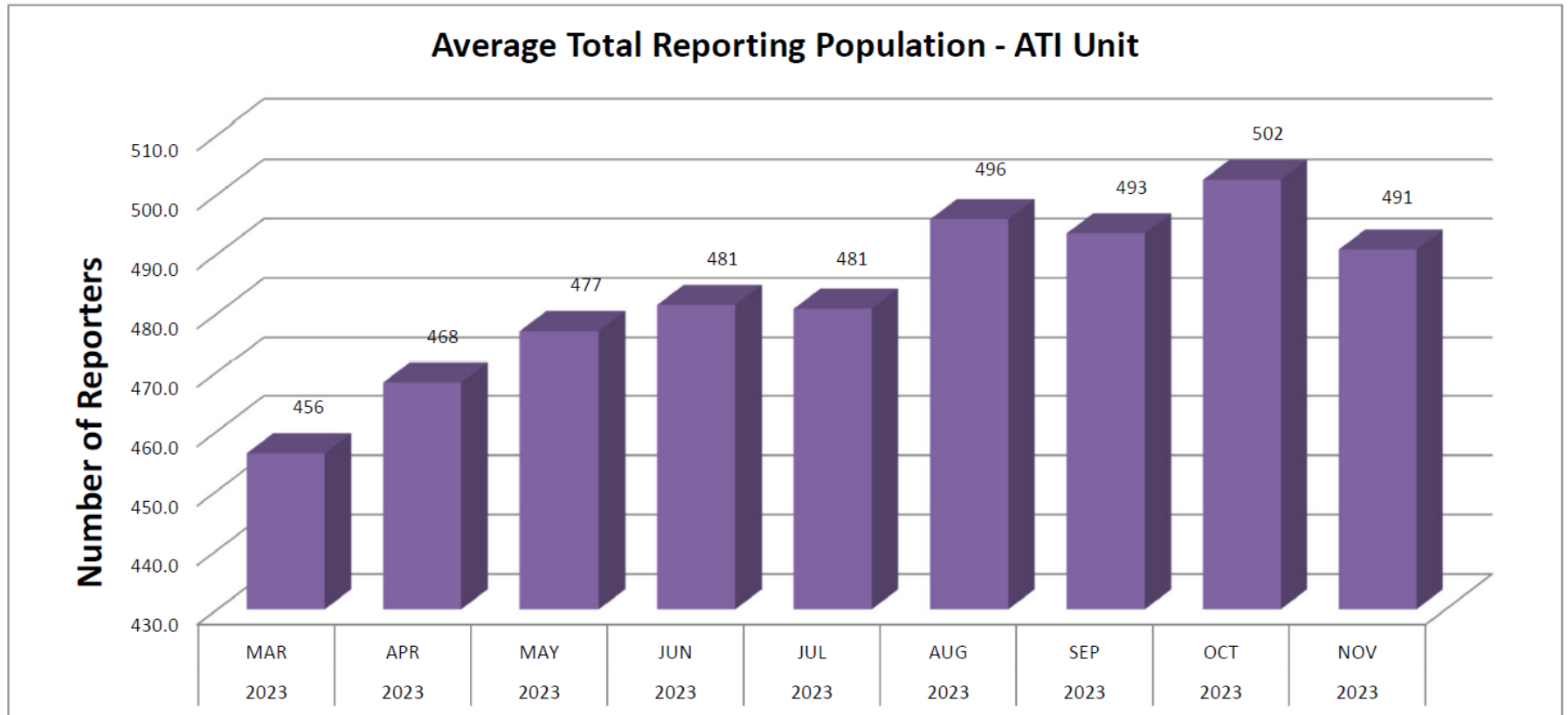
General Fund – Sheriff’s Department

As of November 30, 2023



General Fund – Sheriff’s Department

As of November 30, 2023

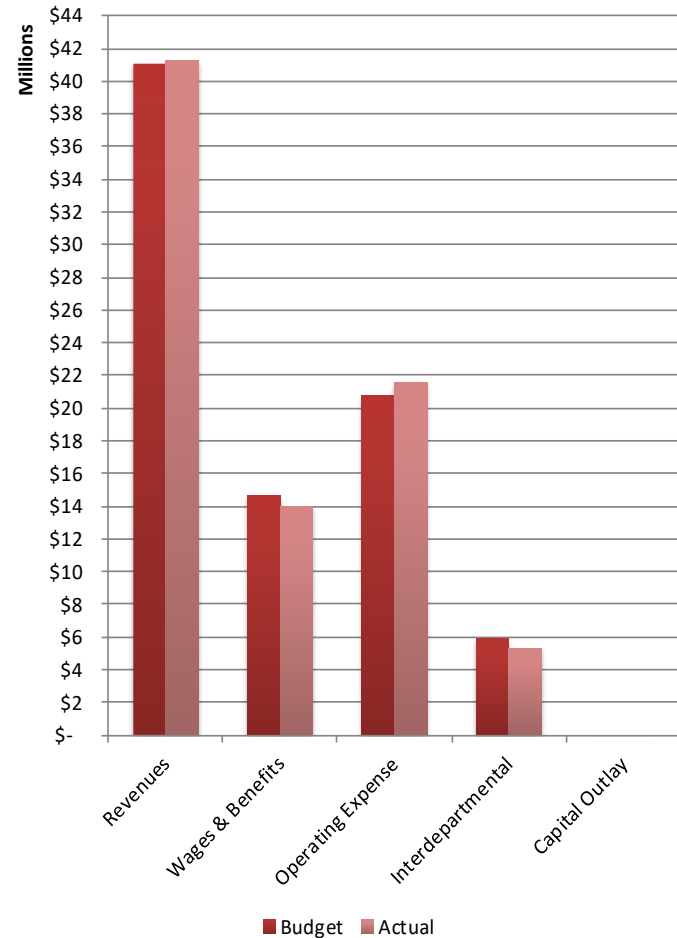


Special Revenue Fund

(Budget to Actual)

Year to Date November 30, 2023

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$41,060,217	\$41,236,127	\$ 175,910	100%
Wages & Benefits	(14,627,288)	(13,961,122)	666,166	95%
Operating Expense	(20,746,009)	(21,611,035)	(865,026)	104%
Interdepartmental	(5,927,191)	(5,282,828)	644,363	89%
Capital Outlay	-	-	-	N/A
Total Expenses	(41,300,488)	(40,854,985)	445,503	99%
Other Financing	498,868	197,748	(301,120)	40%
Change in Fund Balance	\$ 258,597	\$ 578,890	\$ 320,293	224%



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

Special Revenue Fund (Variance Change)

Year to Date November 30, 2023

	<u>Prior Month</u>	<u>Variance</u> <u>Current Month</u>	<u>Change</u>
Revenues	\$ (172,731)	\$ 175,910	\$ 348,641
Wages & Benefits	689,810	666,166	(23,644)
Operating Expense	(616,542)	(865,026)	(248,484)
Interdepartmental	595,537	644,363	48,826
Capital Outlay	-	-	-
Total Expenses	<u>668,805</u>	<u>445,503</u>	<u>(223,302)</u>
Other Financing	<u>(289,161)</u>	<u>(301,120)</u>	<u>(11,959)</u>
Change in Fund Balance	<u>\$ 206,913</u>	<u>\$ 320,293</u>	<u>\$ 113,380</u>

- Revenues are more than budgeted. Current month state grants are less than budgeted but medical assistance payments are more than budgeted; fluctuations correspond with client program eligibility and enrollment fluctuates
- Positive Wage & Benefits variance due unfilled positions have resulted in wages below budget
- Operating Expense current month change is due to more than budgeted client services
- 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 November 30, 2023

Overall Budget

Department	Revenue	Variances		Total	% of Outflow
		Expenditures	Other Financing		
Community Programs	\$ 60,051	\$ (1,343,807)	\$ (135,875)	\$ (1,419,631)	↓ -7.60%
Economic Support	61,466	180,842	-	242,308	↑ 6.65%
Elder Services	91,048	282,189	-	373,237	↑ 10.80%
HHS Administration	429	(23,608)	-	(23,179)	↓ -658.31%
Public Health Service	(197,179)	468,637	(165,245)	106,213	↑ 2.87%
Social Services	146,208	894,073	-	1,040,281	↑ 8.80%
Total HHS	\$ 162,023	\$ 458,326	\$ (301,120)	\$ 319,229	→ 0.77%
Public Safety Sp Rev	13,887	(12,820)	-	1,067	→ 0.00%

Overtime

Department	Budget	Overtime		% Variance
		Actual	\$ Variance	
Community Programs	\$ 17,557	\$ 35,435	\$ (17,878)	↓ -101.83%
Economic Support	1,284	21,694	(20,410)	↓ -1589.56%
Elder Services	19,298	16,032	3,266	↑ 16.92%
HHS Administration	1,376	2,931	(1,555)	↓ -113.01%
Public Health Service	-	1,843	(1,843)	↓ -100.00%
Social Services	28,785	18,188	10,597	↑ 36.81%
Total	\$ 68,300	\$ 96,123	\$ (27,823)	↓ -40.74%
Public Safety Sp Rev	-	-	-	→ 0.00%

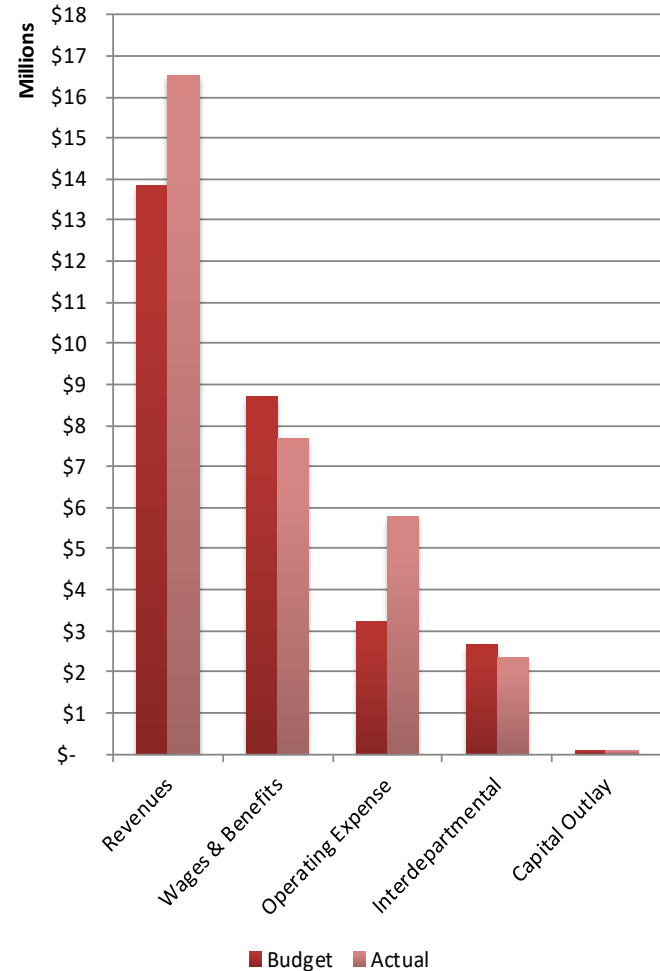
- Community Programs –Expenditure variance due to less than budgeted wages and benefits but more than budgeted client services
- Economic Support – Revenue variance is due to more than budgeted state grants
- Elder Services – Expense variance due to less than budgeted wages and benefits and client services
- Public Health – Revenue variance due to less than budgeted state revenue; Expense variance due to less than budgeted wages, benefits, purchased services, travel and meals, 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 November 30, 2023

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$13,858,154	\$16,514,401	\$ 2,656,247	119%
Wages & Benefits	(8,693,203)	(7,688,745)	1,004,458	88%
Operating Expense	(3,232,416)	(5,776,145)	(2,543,729)	179%
Interdepartmental	(2,664,349)	(2,329,596)	334,753	87%
Capital Outlay	(96,335)	(77,184)	19,151	80%
Total Expenses	(14,686,303)	(15,871,670)	(1,185,367)	108%
Other Financing	719,728	508,563	(211,165)	71%
Change in Fund Balance	\$ (108,421)	\$ 1,151,294	\$ 1,259,715	1062%



Enterprise Fund includes Rocky Knoll

Enterprise Fund (Variance Change)

Year to Date November 30, 2023

	<u>Prior Month</u>	<u>Variance Current Month</u>	<u>Change</u>
Revenues	\$ 2,344,699	\$ 2,656,247	\$ 311,548
Wages & Benefits	915,813	1,004,458	88,645
Operating Expense	(2,223,809)	(2,543,729)	(319,920)
Interdepartmental	307,549	334,753	27,204
Capital Outlay	<u>19,151</u>	<u>19,151</u>	<u>-</u>
Total Expenses	(981,296)	(1,185,367)	(204,071)
Other Financing	<u>719,728</u>	<u>(211,165)</u>	<u>(930,893)</u>
Change in Fund Balance	<u>\$ 2,083,131</u>	<u>\$ 1,259,715</u>	<u>\$ (823,416)</u>

- Revenue variance is due to less than budgeted intergovernmental revenue but more than budgeted health care services. Budgeted census for November was 116.00, average census for November was 115.80
- Positive Wages & Benefits expense due to staff vacancies
- Operating Expense variance is due to higher usage of agency staffing due to staffing vacancies
- Positive Interdepartmental expenses variance are a result of vacancies in the nursing department

Enterprise Fund includes Rocky Knoll

Enterprise Fund – Department Analysis




Year to Date November 30, 2023

Overall Budget

<u>Department</u>	<u>Revenue</u>	<u>Variances</u>			<u>Total</u>	<u>% of Outflow</u>
		<u>Expenditures</u>	<u>Other Financing</u>			
Fixed Base Operations	\$ -	\$ (3,899)	\$ -	\$ (3,899)	#DIV/0!	
Rocky Knoll	\$ 2,656,247	\$ (1,181,468)	\$ (211,165)	\$ 1,263,614	↑ 8.60%	

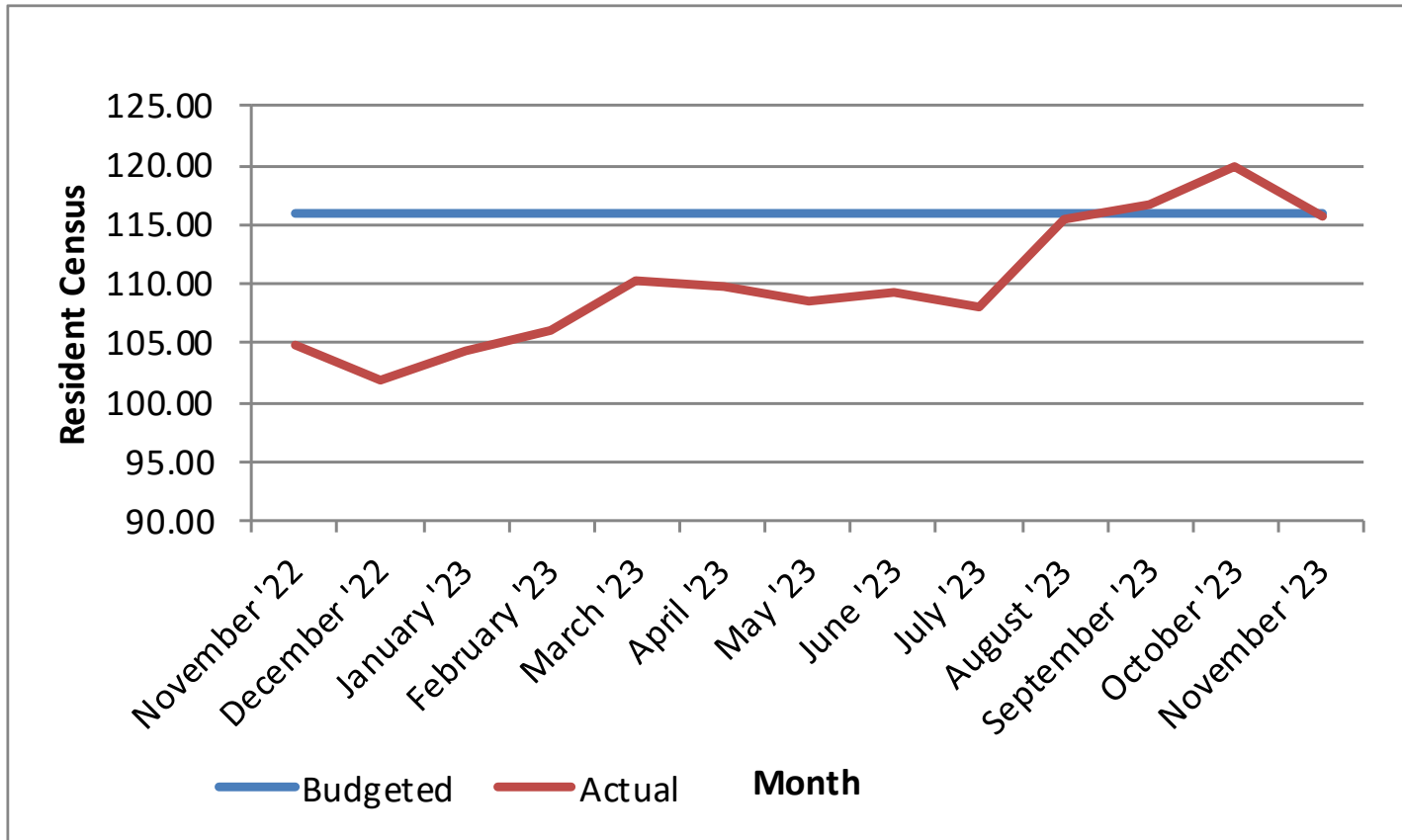
Overtime

<u>Department</u>	<u>Budget</u>	<u>Overtime</u>			<u>% Variance</u>
		<u>Actual</u>	<u>\$ Variance</u>		
Fixed Base Operations	\$ -	\$ -	\$ -	→ 0.00%	
Rocky Knoll	\$412,744	\$303,468	\$ 109,276	↑ 26.48%	

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

Enterprise Fund (Budget to Actual Census)

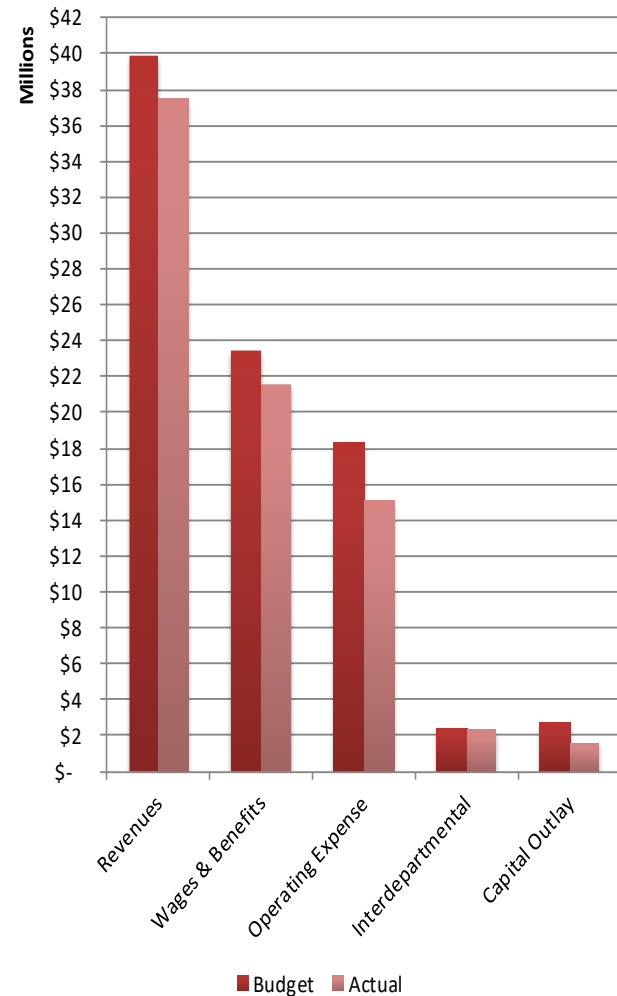
November 30, 2023 (12 Month History)



Internal Services (Budget to Actual)

Year to Date November 30, 2023

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$39,849,532	\$37,527,080	\$ (2,322,452)	94%
Wages & Benefits	(23,492,940)	(21,587,142)	1,905,798	92%
Operating Expense	(18,366,070)	(15,113,794)	3,252,276	82%
Interdepartmental	(2,407,801)	(2,349,085)	58,716	98%
Capital Outlay	(2,683,443)	(1,591,903)	1,091,540	59%
Total Expenses	(46,950,254)	(40,641,924)	6,308,330	87%
Other Financing	1,345,479	1,014,722	(330,757)	75%
Change in Fund Balance	\$ (5,755,243)	\$ (2,100,122)	\$ 3,655,121	36%



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

Internal Services (Variance Change)

Year to Date November 30, 2023

	<u>Prior Month</u>	<u>Variance Current Month</u>	<u>Change</u>
Revenues	\$ (1,645,417)	\$ (2,322,452)	\$ (677,035)
Wages & Benefits	1,695,740	1,905,798	210,058
Operating Expense	2,015,725	3,252,276	1,236,551
Interdepartmental	50,677	58,716	8,039
Capital Outlay	<u>1,037,746</u>	<u>1,091,540</u>	<u>53,794</u>
Total Expenses	4,799,888	6,308,330	1,508,442
Other Financing	<u>(327,757)</u>	<u>(330,757)</u>	<u>(3,000)</u>
Change in Fund Balance	<u>\$ 2,826,714</u>	<u>\$ 3,655,121</u>	<u>\$ 828,407</u>

- Revenues were less than budgeted. Current month change is due to more than budgeted municipal charges and capitalized expense for Highway but less than budgeted health insurance interdepartmental revenue
- Positive Wage & Benefits variance due to less than budgeted health expenses for Employee Benefits & Insurance
- Operating Expenses variance is less than budgeted. Current month change was due to more than budgeted software maintenance and auto parts but less than budgeted transportation and roadway expenses
- Capital Outlay variance due to timing of Highway capital outlay purchases which will be included in 2023 carryovers to 2024

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

Internal Service Fund – Department Analysis

Year to Date November 30, 2023

Overall Budget

Department	Revenue	Variances		Total	% of Outflow
		Expenditures	Other Financing		
Employee Benefits & Insurance	\$ (1,856,927)	\$ 1,986,055	\$ -	\$ 129,128	→ 0.78%
Highway	(419,521)	4,186,930	(328,358)	3,439,051	↑ 12.68%
Information Technology	(46,000)	135,340	(2,399)	86,941	↑ 3.21%
Insurance	(4)	4	-	-	→ 0.00%
Total	\$ (2,322,452)	\$ 6,308,329	\$ (330,757)	\$ 3,655,120	

Overtime

Department	Budget	Overtime		% Variance
		Actual	\$ Variance	
Employee Benefits & Insurance	\$ -	\$ -	\$ -	→ 0.00%
Highway	551,538	629,535	(77,997)	↓ -14.14%
Information Systems	-	-	-	→ 0.00%
Insurance	-	-	-	→ 0.00%
Total	\$ 551,538	\$ 629,535	\$ (77,997)	↓ -14.14%

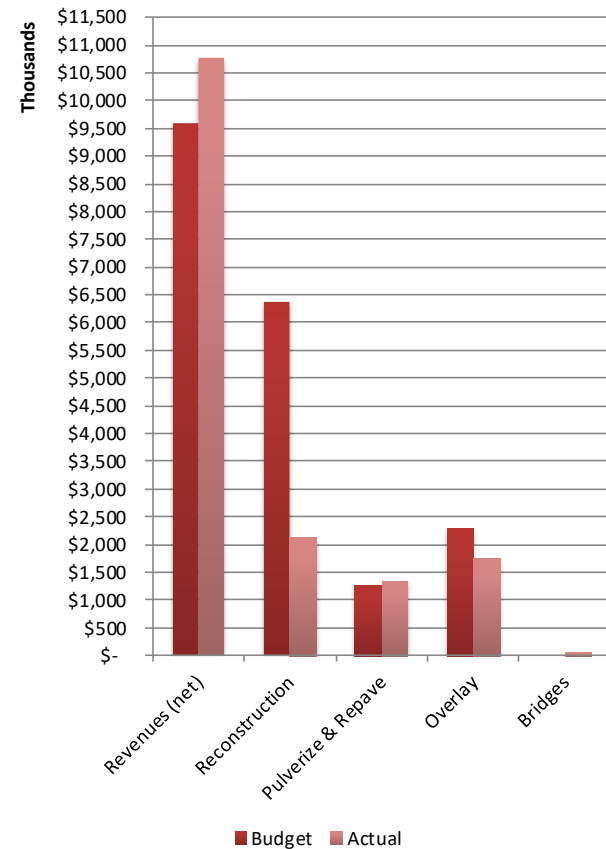
- Employee benefits & insurance – Revenue variance due to lower than anticipated employee enrollment, vacancies, and changes in types of insurance for health, dental, workers comp and group life; Expenditure variance due to less than budgeted health, dental, workers comp, unemployment, fitness membership and group life due to lower than anticipated enrollment, vacancies, and changes in coverage types.
 - Health insurance reserve - \$2.13M as of 11/30/2023 compared to \$2.24M as of Oct month end

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

Transportation Fund (Budget to Actual)

Year to Date November 30, 2023

	Budget	Actual	Variance	% Actual to Budget
County Sales Tax	\$ 11,598,021	\$ 12,766,349	\$ 1,168,328	110%
Sales Tax Distribution	<u>(1,997,448)</u>	<u>(1,997,448)</u>	<u>-</u>	<u>100%</u>
Total Revenues	9,600,573	10,768,901	1,168,328	112%
Reconstruction	(6,367,105)	(2,103,955)	4,263,150	33%
Pulverize & Repave	(1,248,934)	(1,341,621)	(92,687)	107%
Overlay	(2,276,600)	(1,738,963)	537,637	76%
Bridges	-	(48,318)	(48,318)	N/A
Sealcoating	-	-	-	N/A
Total Expenses	<u>(9,892,639)</u>	<u>(5,232,857)</u>	<u>4,659,782</u>	<u>53%</u>
Other Financing	<u>(2,356,000)</u>	<u>(2,017,000)</u>	<u>339,000</u>	<u>86%</u>
Change in Fund Balance	<u>\$ (2,648,066)</u>	<u>\$ 3,519,044</u>	<u>\$ 6,167,110</u>	<u>133%</u>



Transportation Fund (Variance Change)

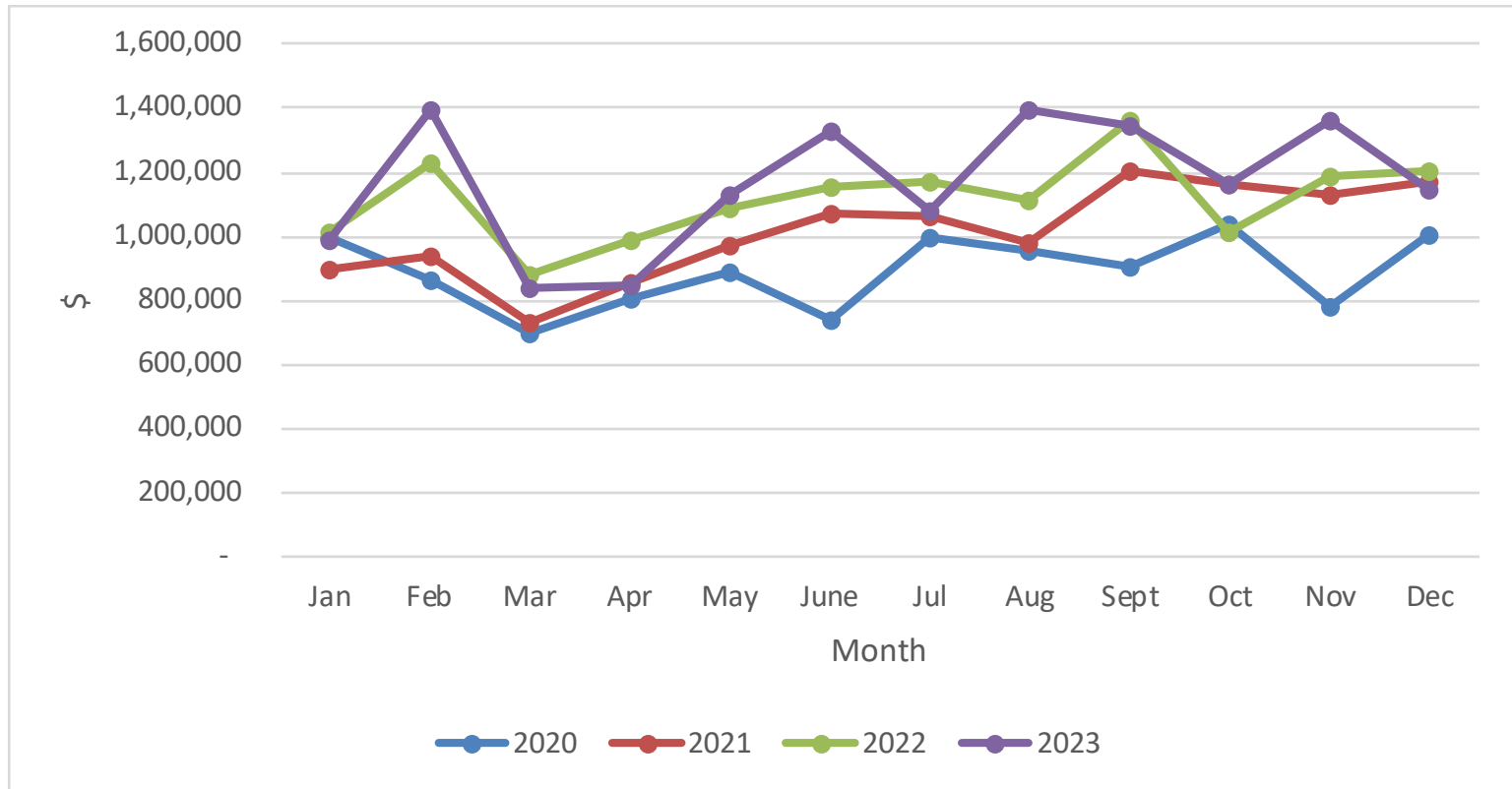
Year to Date November 30, 2023

	<u>Prior Month</u>	<u>Variance Current Month</u>	<u>Change</u>
County Sales Tax	\$ 1,292,565	\$ 1,168,328	\$ (124,237)
Sales Tax Distribution	-	\$ -	-
Total Revenues	<u>1,292,565</u>	<u>1,168,328</u>	<u>(124,237)</u>
Reconstruction	2,129,871	4,263,150	2,133,279
Pulverize & Repave	(94,210)	(92,687)	1,523
Overlay	532,330	537,637	5,307
Bridges	(48,318)	(48,318)	-
Sealcoating	-	-	-
Total Expenses	<u>2,519,673</u>	<u>4,659,782</u>	<u>2,140,109</u>
Other Financing	<u>339,000</u>	<u>339,000</u>	<u>-</u>
Change in Fund Balance	<u>\$ 4,151,238</u>	<u>\$ 6,167,110</u>	<u>\$ 2,015,872</u>

- Sales tax revenue is more than budget as of November
- Expenses are less than budgeted through November due to larger projects and expenses will come through in the fourth quarter

Transportation Fund

(Actual County Sales Tax Received by Month)



Questions...

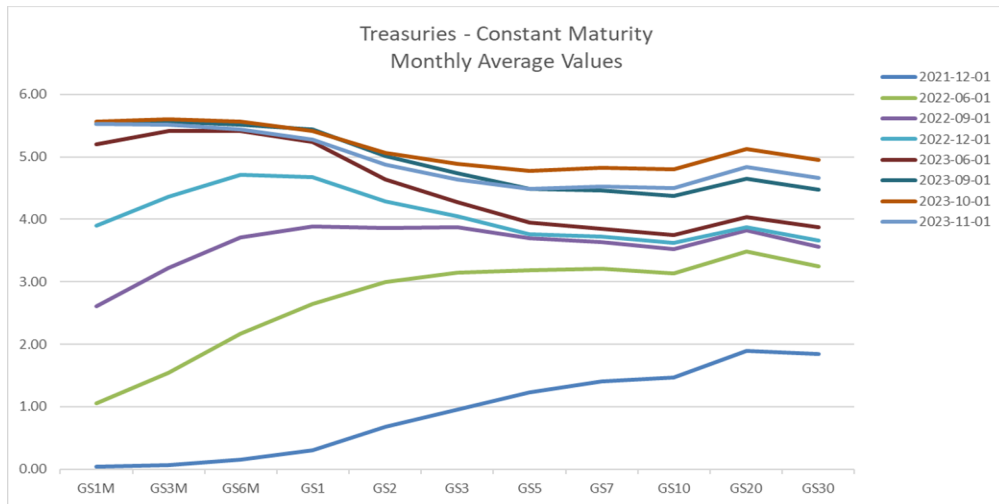
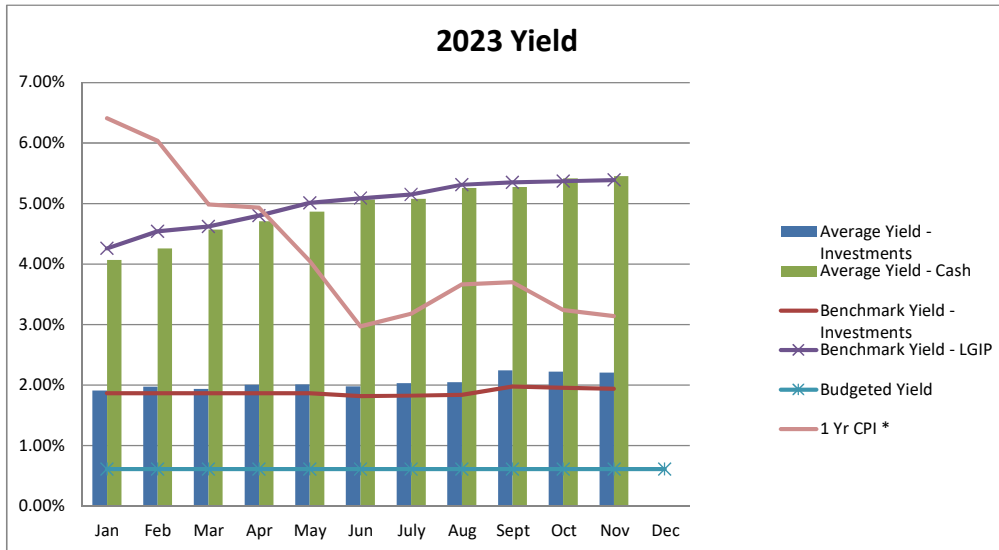
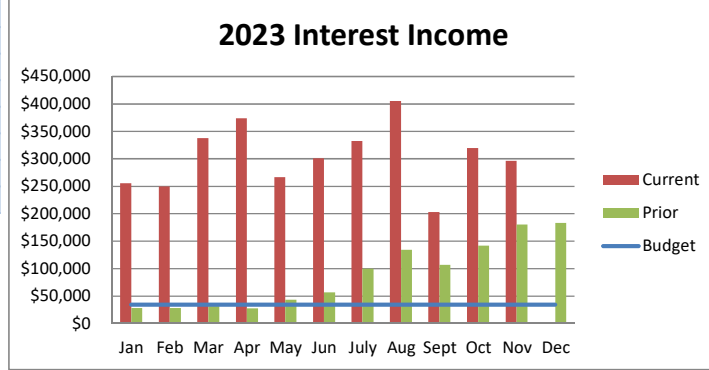
Sheboygan County Portfolio Summary as of November 30, 2023

	Market Value	Wtd Ave Tenor at Purch (Yrs)	Wtd Ave Seasoning (Yrs)	Current Month Annualized Yield	Benchmark Yield
Cash Equivalents	64,330,751	n/a	n/a	5.45%	5.39%
Investments	28,257,417	5.11	2.36	2.21%	1.94%
Grand Total	92,588,168			4.46%	4.34%

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	\$379,721
Actual to Date	\$3,341,270
Variance	\$2,961,549
Budgeted Yield	0.61%



Source: FRED (Federal Reserve Economic Data)

Sheboygan County Portfolio Summary as of November 30, 2023

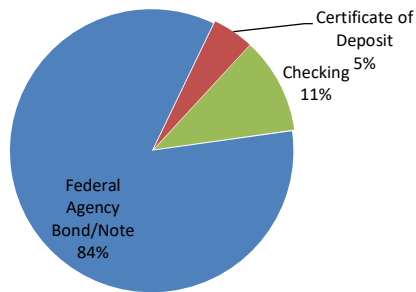
Cash and Cash Equivalents

Firm	Value	% of Cash
Associated Bank	43,766,649	68.0%
LGIP	20,543,249	31.9%
Wisconsin Bank & Trust - MM	10,834	0.0%
Cleveland State Bank	10,018	0.0%
Total	64,330,751	100.0%

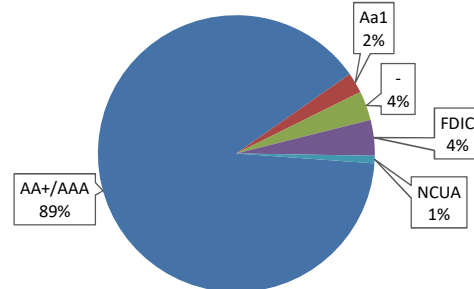
Investment Holdings

Issuer	Market Value	% of Portfolio
Auburndale SD, WI	88,414	0.31%
BMO Bank Nat'l Assoc	239,887	0.85%
Empower CU CD	246,620	0.87%
Federal Ag Mtg Corp	460,145	1.63%
Federal Farm Credit Bank	2,377,825	8.41%
Federal Home Loan Bank	15,216,069	53.85%
Federal Home Loan Mtg Co	5,453,502	19.30%
Federal National Mtg Assoc	1,482,165	5.25%
Government National Mtg Assoc	660,297	2.34%
Jpmorgan Chase CD	220,813	0.78%
Madison, WI	238,130	0.84%
National Bk CD	222,155	0.79%
Rock County, WI	675,066	2.39%
Shorewood Hills, WI	182,967	0.65%
State Bank of Chilton, WI CD	245,048	0.87%
Wells Fargo Bank CD	248,313	0.88%
Total	28,257,417	100.0%

Sector Allocation - Investments

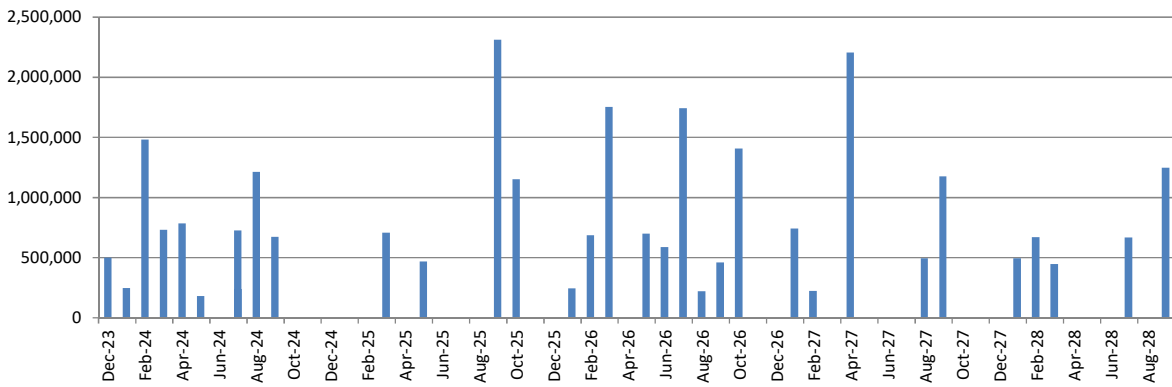


Credit Risk - Investments



Maturity Distribution - Investments

Current Maturities = \$6.78M
Final maturities = \$666k in 2043



Tenor at Purchase - Investments

Current Maturities = \$6.78M
Final maturities = \$666k in 2043

