



Beth A. Hauser, County Clerk
206 Court Street, Chilton, WI 53014
Office: (920) 849-1458 | Toll Free: (833) 620-2730
Fax: (920) 849-1469
Email: beth.hauser@calumetcounty.org

Administrative Services Committee Agenda

DATE: Tuesday, June 13, 2023
TIME: 8:30 AM
PLACE: Room 017, Calumet County Courthouse

MEMBERS OF THE PUBLIC:

If you wish to attend the Committee Meeting, you can do so either in person or via WebEx. The telephone number to call is **1-844-992-4726**. You will be asked to enter the following access code: **2494 933 2233**. You will then be asked for a password and you can press the # key on your phone. Please note that all call-in users will be muted upon entering the meeting.

Page

1. ROLL CALL

2. PLEDGE OF ALLEGIANCE

3. APPROVAL OF AGENDA

4. APPROVAL OF MINUTES

3 - 5

- 4.1. May, 2023 Minutes
[Administrative Services Committee - 09 May 2023 - Minutes - Pdf](#)

5. PUBLIC PARTICIPATION

6. SUPERVISOR REPORTS

7. DEPARTMENTAL REPORTS

6 - 7

7.1. DEPARTMENT OF ADMINISTRATION

- Review and approve resolution amending the 2023 Budget for the expenditure of American Rescue Plan Act Funds
- Finance and Human Resources Project update
- Hiring update

[2023 Budget Amendment Resolution - ARPA Projects 06.20.23](#)

8 - 31

7.2. FINANCE DEPARTMENT

- Review General Fund Balance Policy and 2022 Unaudited Statements
- Review April and May Investment Reports

[General Fund Balance Policy and 2022 Unaudited Statements](#)

[April, 2023 Investment Report](#)

[May, 2023 Investment Report](#)

7.3. COUNTY TREASURER

- Update on 2019 tax foreclosure process
- Update on County owned property previously acquired through tax foreclosure
- Legislative update impacting County Treasurers

8. NEXT REGULAR MEETING DATE

July 11, 2023 at 8:30 AM

9. ADJOURNMENT

So as not to disturb the meeting, all cell phones must be placed on vibrate, and all calls taken outside the meeting room.

Any person wishing to attend who, because of a disability, requires special accommodation, should contact the County Clerk's Office at (920) 849-1458 at least twenty four (24) hours before the scheduled meeting time so appropriate arrangements can be made.

This is a public meeting. As such, all members or a majority of the members of the County Board may be in attendance. While a majority of the County Board members, or the majority of any given County Board Committee, may be present only the above committee will take official action based on the agenda.



**Administrative Services Committee Meeting
Minutes**

Tuesday, May 9, 2023

The Administrative Services Committee of Calumet County was called to order on Tuesday, May 9, 2023, at 8:30 AM, in Room 017, Calumet County Courthouse, with the following members present:

1 ROLL CALL

All committee members were present.

Staff and others attending: Alice Connors, County Board Chair; John Anderson, I.T. Director; Beth Hauser, County Clerk; Adam Hernke, Facilities Director; David Maccoux, Finance Director; Joanne Metzen, Director of Special Education; Matt Payette, Director of Operations; Todd Romenesko, County Administrator; Kimberly Tenerelli, Corporation Counsel; and Michelle Wright, H.R. Director. One citizen was also in attendance.

2 PLEDGE OF ALLEGIANCE

The Pledge of Allegiance was recited.

3 APPROVAL OF AGENDA

Moved by Supervisor Stier and seconded by Supervisor Schwalenberg to approve the agenda as presented. Motion carried unanimously.

4 APPROVAL OF MINUTES

Moved by Supervisor Dietrich and seconded by Supervisor Stier to approve the Minutes of the April 11, 2023 meeting as presented. Motion carried unanimously.

5 SUPERVISOR REPORTS

Supervisor Schwalenberg - Green Meadows TCL taking over electrical portion of landfill.
Supervisor Stier - rollover accident on Hwy 10/55 roundabout this morning.

6 DEPARTMENTAL REPORTS

a) **DEPARTMENT OF ADMINISTRATION**

- **RESOLUTION TO CREATE 50 FULL-TIME EQUIVALENTS (FTE) IN THE POSITIONS OF AUTISM SPECTRUM DISORDER CONSULTANT, OCCUPATIONAL THERAPIST, PARAPROFESSIONAL, SPEECH LANGUAGE PATHOLOGIST, SCHOOL TO WORK TRANSITION COORDINATOR, AND SPECIAL EDUCATION TEACHER IN THE CALUMET COUNTY DEPARTMENT OF ADMINISTRATION**

Moved by Supervisor Dietrich and seconded by Supervisor Irwin to approve the Resolution and to forward it to the full county board at its May meeting for adoption. Motion carried unanimously.

- **ACT 4 Update** - jailers would be reclassified as protective status for Wisconsin Retirement and early retirement. Jailers have the irrevocable option to opt out of the reclassification.
- **AB 245 Shared Revenue update** - Last week, Todd testified in favor of AB 245. The shared revenue formula has been stagnant for approximately 19 years. If the bill is approved, it would give our County an additional \$500,000 in shared revenue and be indexed for inflation. The bill would provide an additional \$227 million statewide.
- **Courthouse Remodel Project update** - only 2 general contractors initially interested. Bids are now due by May 17 to allow more competitive bids. The construction schedule is a concern to contractors because it is too aggressive. An alternate construction schedule is being offered to start construction in the Fall.
- **Finance and Human Resources Project update** - Matt presented a PowerPoint on the selection of vendors and an update on the project. A copy of the presentation is in the file and made a part of the record.
- **Hiring update** - Michelle provided a hiring update.

b) **MAINTENANCE DEPARTMENT**

- **Maintenance Department update** - Adam provided a report on maintenance projects. A copy of Adam's report is attached.

[Maintenance Department Update May 2023](#)

c) **FINANCE DEPARTMENT**

- **Review Sales Tax Report for 2022** - David reviewed this report with the Committee. The report was provided with the agenda packet.
- **Review March Investment Report** - David reviewed this report with the Committee. The report was provided with the agenda packet.

d) **INFORMATION TECHNOLOGY**

- **Keyless access project update** - John provided an update on the keyless access project. Project is approximately 90% completed.

7 NEXT REGULAR MEETING DATE

June 13, 2023 at 8:30 AM

8 ADJOURNMENT

Chair Gentz adjourned the meeting at 9:52 AM.

Beth A. Hauser, Recording Secretary

Maintenance Department Update

May 2023

- Working with Van Zeeland Nursery & Landscaping to come up with a design to redo and update some of the landscaping around the Courthouse. plan to have work done in 2023.
- Another project is the South parking lot lighting. By the end of June we will have the project out for Quotes. This project is adding four light poles to the South Parking lot. We will be reusing light poles from the old parking lot and buying new LED lights. The existing lighting is one light at the back of the parking lot.
- Working with Matt Payette, Reviewing Courthouse remodel plans. Also, working with engineers and architects to improve the accuracy of prints. This helps reduce costly change orders. Also, maintaining consistency of building as in HVAC systems and electrical systems
- Helping John Anderson and contractors on card reader project.
- West elevator modernization project. They will be replacing all the controls, pumps and sensors that make the double door West Elevator work. We have a tentative start date in July.
- I met with Public Service and did an Energy Assessment for the Courthouse. They gave us some suggestions on what to do to save some energy costs.
- We hired our second shift Janitor/Maintenance relief position. The position was vacant from a retirement. I Worked Human Resources Department to fill the position. They really did 99 percent of the work, I just had to pick the one I thought would be the best fit.
- Maintenance staff have been working very hard at keeping the building clean, maintaining miscellaneous systems such as Fire Alarm, HVAC, Plumbing, Electrical, Duress system, Maintaining the Jail and working with other employees on miscellaneous projects.

RESOLUTION 2023-XX

**RESOLUTION AMENDING THE 2023 BUDGET FOR THE EXPENDITURE OF
AMERICAN RESCUE PLAN ACT FUNDS**

To the Honorable Chair and Board of Supervisors of Calumet County, Wisconsin:

WHEREAS, In 2022, the County Board approved a plan to remodel and relocate departments currently located on the second floor of the Courthouse into the space vacated by the Sheriff's Office using \$1,500,000 in uncommitted sales tax and \$1,750,000 in American Rescue Plan Act (ARPA); and

WHEREAS, The County Board included \$500,000 in the 2023 Budget to replace a small chiller which was included as a bid alternate to the Courthouse Remodel Project in an effort to generate cost savings; and

WHEREAS, The project was competitively bid and the lowest responsible bid received as a base bid for the Courthouse Remodel Project exceeded original estimates by \$509,420, while the alternate bid for the chiller was below original estimates by \$324,860; and

WHEREAS, The County retained Kueny Architects at a cost of \$209,625 to establish a schematic design, develop construction documents, and oversee project bidding and construction related to the courthouse remodeling; and

WHEREAS, The County desires to allocate the cost savings on the chiller project to fund architect fees and partial furnishings cost associated with the project; and

WHEREAS, Once complete, this project will allow all Health and Human Services business units to occupy the second floor in a coordinated fashion and streamline service delivery; and

WHEREAS, The COVID-19 public health emergency highlighted and exacerbated the physical layout of the courthouse and the fragmentation of services in the Health and Human Services Department; and

WHEREAS, Calumet County has expressed a desire to fund capital projects with funding sources other than bonding; and

WHEREAS, The remaining amount of unobligated American Rescue Plan Act funds is \$1,703,057.

NOW, THEREFORE, BE IT RESOLVED, That the Calumet County Board of Supervisors authorize the County Administrator to execute the additional expenditures for the Courthouse Interior Remodel Project.

BE IT FURTHER RESOLVED, That the Finance Director be authorized to amend the 2023 budget to reflect the additional expenditure of \$554,185 in American Rescue Plan Act funding for the aforementioned project.

Dated this 20th day of June 2023.

INTRODUCED BY THE ADMINISTRATIVE
SERVICES COMMITTEE

Merlin Gentz, Chair

Tom Stoffel, Vice Chair

Ronald Dietrich

Pete Stier

Mary Schwalenberg

Ken Irwin

Chad Doran

COUNTERSIGNED BY

Alice Connors, County Board Chair



206 Court Street
Chilton, WI 53014
Office: (920) 849-1446
Toll Free: (833) 620-2730
Fax: (920) 849-1475

Finance Department

June 13, 2023

To the Members of the Administrative Services Committee

The County's auditors were on site during the month of May, and we will be looking to finalize our audit in late June or early July. I have attached the following to this memo:

- 1) Analysis of Unassigned General Fund Balance
 - a. Our overall unassigned general fund balance totaled \$10,972,341 or 23% of our total general and special revenue fund expenditures (our policy requires 15%).
 - b. While our overall general fund is down, our unassigned fund balance has remained constant with 2022.
- 2) General Fund Schedule of Revenues, Expenditures, and Changes in Fund Balance
 - a. Total general fund revenues were \$1.7 million less than the budget, due primarily to intergovernmental revenues. We budgeted for a \$600,000 EPA grant within economic development which we did not receive, and parks and land conservation grants and related revenues were carried forward into 2023 due to the multi-year nature of the grants.
 - b. Our general fund expenditures were \$21,045,497. A couple of departments were over budget, as follows:
 - i. Finance: Property insurance exceeded estimate due to the additional value of the jail placed into service in December, 2021.
 - ii. Circuit court: Due to the retirement of the clerk of courts, the County hired an employee during 2022 to train and assist with the transition.
 - iii. Maintenance: Utility costs were significantly higher than budgeted due to the additional costs related to the sheriff's facility.
 - c. Overall general fund balance decreased \$717,132 due, in part, to the County's ability to complete projects which were carried forward from 2021 (our carryovers decreased from \$1,166,297 to \$811,635)
- 3) Human Services Schedule of Revenues, Expenditures, and Changes in Fund Balance
 - a. Revenues exceeded expenditures by \$1,035,877, with \$663,973 returned to the general fund. The County carried forward fund balance in the human services fund for the unspent balance of the Schulz bequest and \$275,000 to develop a reserve for future placements.
- 4) Other Governmental Funds Schedule of Revenues, Expenditures, and Changes in Fund Balance
 - a. Home Nursing special revenue fund reported a loss for 2022 due, in part, to higher indirect costs and other expenditures. The County's general fund transferred \$275,861 to offset the higher indirect costs.
 - b. Land Records special revenue fund is reporting a fund deficit of \$24,377 due to lower revenues in 2022.
- 5) Highway Department Statement of Net Position, Revenues, Expenses and Changes in Net Position, and Cash Flows
 - a. Overall, the operating results were relatively consistent with 2021, with an operating loss reported totaling \$300,652 for 2022 compared to \$295,205 for the prior year.

Please let me know if you have any questions.

David Maccoux, Finance Director



www.calumetcounty.org

Calumet County, Wisconsin
Analysis of Unassigned General Fund Balance

<u>Fund Description</u>	<u>Audited 2018 Expenditures</u>	<u>Audited 2019 Expenditures</u>	<u>Audited 2020 Expenditures</u>	<u>Unaudited 2021 Expenditures</u>	<u>Unaudited 2022 Expenditures</u>
General Fund	\$ 17,001,884	\$ 17,327,330	\$ 18,797,116	\$ 18,906,755	\$ 21,045,497
Special Revenue Funds	19,959,687	22,117,970	22,469,736	23,453,258	26,314,567
Total Expenditures	<u>36,961,571</u>	<u>39,445,300</u>	<u>41,266,852</u>	<u>42,360,013</u>	<u>47,360,064</u>
Reserve Percentage	15%	15%	15%	15%	15%
Required Fund Balance	<u>\$ 5,544,236</u>	<u>\$ 5,916,795</u>	<u>\$ 6,190,028</u>	<u>\$ 6,354,002</u>	<u>\$ 7,104,010</u>
<u>Fund Balance Available</u>					
General Fund	\$ 7,454,747	\$ 8,560,342	\$ 9,012,372	\$ 9,007,108	\$ 9,072,341
General Fund Working Capital	1,900,000	1,900,000	1,900,000	1,900,000	1,900,000
Reserve for Advance to Capital Projects	-	-	-	-	-
Total Fund Balance Available	<u>\$ 9,354,747</u>	<u>\$ 10,460,342</u>	<u>\$ 10,912,372</u>	<u>\$ 10,907,108</u>	<u>\$ 10,972,341</u>
Excess of Fund Balance Available Over (Under) the amount required	<u>\$ 3,810,511</u>	<u>\$ 4,543,547</u>	<u>\$ 4,722,344</u>	<u>\$ 4,553,106</u>	<u>\$ 3,868,331</u>
General Fund Balance Components					
Nonspendable	\$ 2,951,598	\$ 2,904,613	\$ 3,514,135	\$ 1,292,884	\$ 1,173,178
Restricted	-	-	-	60,030	72,245
Committed	300,000	300,000	300,000	300,000	300,000
Assigned	1,645,549	1,614,382	2,292,366	2,942,138	2,267,264
Unassigned	9,354,747	10,460,342	10,912,372	10,907,108	10,972,341
Total	<u>\$ 14,251,894</u>	<u>\$ 15,279,337</u>	<u>\$ 17,018,873</u>	<u>\$ 15,502,160</u>	<u>\$ 14,785,028</u>
	<u>2019 Budget</u>	<u>2020 Budget</u>	<u>2021 Budget</u>	<u>2022 Budget</u>	<u>2023 Budget</u>
General Fund Balance Applied ⁽¹⁾	\$ 1,350,099	\$ 1,141,029	\$ 1,459,894	\$ 1,775,841	\$ 1,455,629

⁽¹⁾ Included in assigned fund balance

Note: The August 14, 2001 Finance & Audit Committee recommended to the August 21, 2001 County Board a resolution that set a minimum threshold for the County's General Fund Fund Balance account at twenty percent (20%).

Resolution 2001-16 of August 21, 2001 set the minimum threshold at fifteen percent (15%)

Resolution 2010-28 of September 21, 2010 set the minimum threshold at fifteen percent (15%)
 (The revised resolution excluded Debt Service and Capital Projects from the Calculation)

Resolution 2018-09 of May 15th, 2018 set the minimum threshold at fifteen percent (15%)
 (The revised resolution included general fund reserves for advances to bonded capital projects in calculation)

CALUMET COUNTY, WISCONSIN

General Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance –
 Budget and Actual
 For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget
Revenues				
Taxes				
General property taxes	\$ 13,439,893	\$ 13,439,893	\$ 13,429,956	\$ (9,937)
Payments in lieu of taxes	32,000	32,000	33,018	1,018
Interest on taxes	225,000	253,503	189,607	(63,896)
Other taxes	130	130	39,954	39,824
Total Taxes	<u>13,697,023</u>	<u>13,725,526</u>	<u>13,692,535</u>	<u>(32,991)</u>
Intergovernmental				
Shared revenues	1,165,723	1,165,723	1,166,458	735
Circuit court	96,291	96,291	192,709	96,418
District attorney	55,000	55,000	64,142	9,142
County treasurer	50,000	50,000	45,624	(4,376)
Sheriff's department	106,273	133,496	95,103	(38,393)
Veterans	12,650	12,650	13,061	411
Parks department	53,670	473,648	345,499	(128,149)
Economic development	600,000	1,114,278	554,686	(559,592)
Planning	60,000	60,000	76,286	16,286
Land conservation	1,047,827	1,433,415	303,868	(1,129,547)
Total Intergovernmental	<u>3,247,434</u>	<u>4,594,501</u>	<u>2,857,436</u>	<u>(1,737,065)</u>
Licenses and permits				
County clerk	9,000	9,000	18,240	9,240
Planning	137,100	137,100	131,288	(5,812)
Total Licenses and Permits	<u>146,100</u>	<u>146,100</u>	<u>149,528</u>	<u>3,428</u>
Fines and forfeitures				
Circuit court	110,000	110,000	97,086	(12,914)
Charges for services				
Finance	72,000	72,000	70,991	(1,009)
Administrator	-	-	21,067	21,067
Circuit court	125,200	125,200	141,702	16,502
District attorney	7,000	7,000	13,899	6,899
Medical examiner	12,500	12,500	12,750	250
County treasurer	30,000	30,000	62,075	32,075
Register of deeds	425,000	425,000	476,817	51,817
Sheriff's department	1,044,437	1,044,437	1,095,702	51,265
Parks department	383,549	396,049	378,875	(17,174)
University extension	1,900	1,900	1,815	(85)
Land conservation	90,770	131,879	64,260	(67,619)
Total Charges for Services	<u>2,192,356</u>	<u>2,245,965</u>	<u>2,339,953</u>	<u>93,988</u>

CALUMET COUNTY, WISCONSIN

General Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance –
 Budget and Actual
 For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget
Revenues (Continued)				
Interdepartmental charges for services				
Indirect cost reimbursement	183,634	183,634	296,915	113,281
Printing	60,000	60,000	44,094	(15,906)
Total Interdepartmental Charges for Services	<u>243,634</u>	<u>243,634</u>	<u>341,009</u>	<u>97,375</u>
Interest income (loss)				
Interest and dividends	250,650	250,650	5,943	(244,707)
Miscellaneous				
Finance	15,000	15,000	43,402	28,402
County clerk	-	-	409	409
Maintenance	33,200	33,200	34,247	1,047
Sheriff's department	268,444	268,444	333,099	64,655
Veterans	1,000	1,000	1,300	300
Parks department	500	500	14,056	13,556
Economic development	-	-	5,250	5,250
Planning	500	500	-	(500)
Total Miscellaneous	<u>318,644</u>	<u>318,644</u>	<u>431,763</u>	<u>113,119</u>
Total Revenues	<u>20,205,841</u>	<u>21,635,020</u>	<u>19,915,253</u>	<u>(1,719,767)</u>
Expenditures				
General Government				
Finance	765,879	788,401	806,661	(18,260)
Contingency	235,000	137,248	-	137,248
Information technology	1,334,674	1,710,169	1,218,494	491,675
Administrator	1,470,268	1,653,993	1,414,272	239,721
Circuit court	994,626	1,006,925	1,026,889	(19,964)
District attorney	450,650	455,570	429,378	26,192
Medical examiner	101,298	168,682	165,768	2,914
County clerk	249,875	249,875	243,010	6,865
County treasurer	444,127	476,891	360,419	116,472
Corporation counsel	363,763	369,333	365,459	3,874
Register of deeds	224,698	368,016	224,071	143,945
Family court commissioner	39,247	39,247	25,478	13,769
Maintenance	1,221,177	1,257,061	1,270,409	(13,348)
Total General Government	<u>7,895,282</u>	<u>8,681,411</u>	<u>7,550,308</u>	<u>1,131,103</u>
Public Safety				
Sheriff's department	8,329,975	8,707,634	8,398,002	309,632
Health and social services				
Veterans	202,409	202,409	202,009	400

CALUMET COUNTY, WISCONSIN

General Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance –
 Budget and Actual
 For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget
Expenditures (Continued)				
Education and Recreation				
Parks department	1,597,489	2,161,601	1,808,981	352,620
University extension	93,532	94,020	71,881	22,139
County clerk - Library aid				
Grants to libraries	646,183	646,183	650,183	(4,000)
County fair	15,000	15,000	15,000	-
Total Education and Recreation	<u>2,352,204</u>	<u>2,916,804</u>	<u>2,546,045</u>	<u>370,759</u>
Conservation and Development				
Economic development	846,956	1,382,667	821,363	561,304
Planning	651,293	655,272	646,436	8,836
Land conservation	1,728,563	2,212,746	881,334	1,331,412
Total Conservation and Development	<u>3,226,812</u>	<u>4,250,685</u>	<u>2,349,133</u>	<u>1,901,552</u>
Total Expenditures	<u>22,006,682</u>	<u>24,758,943</u>	<u>21,045,497</u>	<u>3,713,446</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,800,841)</u>	<u>(3,123,923)</u>	<u>(1,130,244)</u>	<u>1,993,679</u>
Other financing sources (uses)				
Transfers in	25,000	25,000	688,973	(663,973)
Transfers out	-	-	(275,861)	275,861
Total other financing sources (uses)	<u>25,000</u>	<u>25,000</u>	<u>413,112</u>	<u>(388,112)</u>
Net change in fund balance	(1,775,841)	(3,098,923)	(717,132)	1,605,567
Fund balance - beginning	15,502,160	15,502,160	15,502,160	-
Fund balance - ending	<u>\$ 13,726,319</u>	<u>\$ 12,403,237</u>	<u>\$ 14,785,028</u>	<u>\$ 1,605,567</u>

CALUMET COUNTY, WISCONSIN

Human Services Special Revenue Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance –
 Budget and Actual
 For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget
Revenues				
Taxes	\$ 4,785,024	\$ 4,785,024	\$ 4,785,024	\$ -
Intergovernmental	9,953,281	9,953,281	10,386,406	433,125
Charges for services	2,255,592	2,255,592	2,457,045	201,453
Miscellaneous	200	200	100,000	99,800
Total revenues	<u>16,994,097</u>	<u>16,994,097</u>	<u>17,728,475</u>	<u>734,378</u>
Expenditures				
Current:				
Health and social services	16,994,097	17,061,597	16,692,598	368,999
Total expenditures	<u>16,994,097</u>	<u>17,061,597</u>	<u>16,692,598</u>	<u>368,999</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>(67,500)</u>	<u>1,035,877</u>	<u>1,103,377</u>
Other financing uses				
Transfers out	<u>-</u>	<u>-</u>	<u>(663,973)</u>	<u>(663,973)</u>
Net change in fund balance	<u>-</u>	<u>(67,500)</u>	<u>371,904</u>	<u>439,404</u>
Fund balance - beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ (67,500)</u>	<u>\$ 371,904</u>	<u>\$ 439,404</u>

CALUMET COUNTY, WISCONSIN

American Rescue Plan Act (ARPA) Special Revenue Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance –
 Budget and Actual
 For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget
Revenues				
Intergovernmental	-	2,489,633	392,530	(2,097,103)
Total revenues	-	2,489,633	392,530	(2,097,103)
Expenditures				
Current:				
General government	-	842,500	315,174	527,326
Public safety	-	191,000	1,430	189,570
Health and social services	-	709,783	30,000	679,783
Education and recreation	-	584,700	142	584,558
Conservation and development	-	161,650	45,784	115,866
Total expenditures	-	2,489,633	392,530	2,097,103
Net change in fund balance	-	-	-	-
Fund balance - beginning	-	-	-	-
Fund balance - ending	\$. -	\$ -	\$ -	\$ -

CALUMET COUNTY, WISCONSIN

Home Nursing Special Revenue Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance –
 Budget and Actual
 For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget
Revenues				
Intergovernmental	\$ -	\$ -	\$ 65,304	\$ 65,304
Charges for services	2,622,574	2,622,574	2,495,521	(127,053)
Miscellaneous	2,000	2,000	29,245	27,245
Total revenues	<u>2,624,574</u>	<u>2,624,574</u>	<u>2,590,070</u>	<u>(34,504)</u>
Expenditures				
Current:				
Health and social services	2,624,574	2,624,574	3,028,509	(403,935)
Total expenditures	<u>2,624,574</u>	<u>2,624,574</u>	<u>3,028,509</u>	<u>(403,935)</u>
Other financing sources				
Transfers in	-	-	275,861	275,861
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>275,861</u>	<u>275,861</u>
Net change in fund balance	-	-	(162,578)	(162,578)
Fund balance - beginning	331,385	331,385	331,385	-
Fund balance - ending	<u>\$ 331,385</u>	<u>\$ 331,385</u>	<u>\$ 168,807</u>	<u>\$ (162,578)</u>

CALUMET COUNTY, WISCONSIN
 Opioid Prevention and Treatment Special Revenue Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance –
 Budget and Actual
 For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget
Revenues				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Miscellaneous	-	-	182,385	182,385
Total revenues	<u>-</u>	<u>-</u>	<u>182,385</u>	<u>182,385</u>
Expenditures				
Current:				
Health and social services	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	-	-	182,385	182,385
Fund balance - beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 182,385</u>	<u>\$ 182,385</u>

CALUMET COUNTY, WISCONSIN

School for Handicapped Special Revenue Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance –
 Budget and Actual
 For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget
Revenues				
Taxes	\$ 1,129,800	\$ 1,129,800	\$ 1,129,800	\$ -
Intergovernmental	1,103,790	1,103,790	1,207,825	104,035
Total revenues	<u>2,233,590</u>	<u>2,233,590</u>	<u>2,337,625</u>	<u>104,035</u>
Expenditures				
Current:				
Education and recreation	2,431,791	2,431,791	2,451,932	(20,141)
Total expenditures	<u>2,431,791</u>	<u>2,431,791</u>	<u>2,451,932</u>	<u>(20,141)</u>
Net change in fund balance	(198,201)	(198,201)	(114,307)	83,894
Fund balance - beginning	<u>406,832</u>	<u>406,832</u>	<u>406,832</u>	<u>-</u>
Fund balance - ending	<u>\$ 208,631</u>	<u>\$ 208,631</u>	<u>\$ 292,525</u>	<u>\$ 83,894</u>

CALUMET COUNTY, WISCONSIN

County Roads and Bridges Special Revenue Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance –
 Budget and Actual
 For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget
Revenues				
Taxes	\$ 400,000	\$ 400,000	\$ 400,000	\$ -
Intergovernmental	2,331,745	2,331,745	2,331,745	-
Total revenues	<u>2,731,745</u>	<u>2,731,745</u>	<u>2,731,745</u>	<u>-</u>
Expenditures				
Current:				
Public works	1,812,442	1,973,588	1,794,713	178,875
Capital outlay				
Public works	1,045,300	1,045,300	1,000,000	45,300
Total expenditures	<u>2,857,742</u>	<u>3,018,888</u>	<u>2,794,713</u>	<u>224,175</u>
Net change in fund balance	(125,997)	(287,143)	(62,968)	224,175
Fund balance - beginning	<u>1,482,510</u>	<u>1,482,510</u>	<u>1,482,510</u>	<u>-</u>
Fund balance - ending	<u>\$ 1,356,513</u>	<u>\$ 1,195,367</u>	<u>\$ 1,419,542</u>	<u>\$ 224,175</u>

CALUMET COUNTY, WISCONSIN

Jail Maintenance Special Revenue Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance –
 Budget and Actual
 For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget
Revenues				
Licenses and permits	\$ 24,000	\$ 24,000	\$ 22,965	\$ (1,035)
Total revenues	<u>24,000</u>	<u>24,000</u>	<u>22,965</u>	<u>(1,035)</u>
Expenditures				
Current:				
Public safety	-	-	-	-
Net change in fund balance	24,000	24,000	22,965	(1,035)
Fund balance - beginning	<u>130,961</u>	<u>130,961</u>	<u>130,961</u>	-
Fund balance - ending	<u>\$ 154,961</u>	<u>\$ 154,961</u>	<u>\$ 153,926</u>	<u>\$ (1,035)</u>

CALUMET COUNTY, WISCONSIN

Land Records Special Revenue Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance –
 Budget and Actual
 For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget
Revenues				
Taxes	\$ 115,751	\$ 115,751	\$ 115,751	\$ -
Intergovernmental	96,000	96,000	62,120	(33,880)
Charges for services	73,700	73,700	48,255	(25,445)
Total revenues	<u>285,451</u>	<u>285,451</u>	<u>226,126</u>	<u>(59,325)</u>
Expenditures				
Current:				
Conservation and development	329,451	355,345	306,404	48,941
Total expenditures	<u>329,451</u>	<u>355,345</u>	<u>306,404</u>	<u>48,941</u>
Other financing sources				
Transfers in	-	-	-	-
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(44,000)	(69,894)	(80,278)	(10,384)
Fund balance - beginning	55,901	55,901	55,901	-
Fund balance (deficit) - ending	<u>\$ 11,901</u>	<u>\$ (13,993)</u>	<u>\$ (24,377)</u>	<u>\$ (10,384)</u>

Kkk

CALUMET COUNTY, WISCONSIN

Micro Loan Program Special Revenue Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance –
 Budget and Actual
 For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget
Revenues				
Charges for services	\$ 25,200	\$ 25,200	\$ 23,523	\$ (1,677)
Total revenues	<u>25,200</u>	<u>25,200</u>	<u>23,523</u>	<u>(1,677)</u>
Expenditures				
Current:				
Conservation and development	94,537	94,537	35	94,502
Total expenditures	<u>94,537</u>	<u>94,537</u>	<u>35</u>	<u>94,502</u>
Net change in fund balance	(69,337)	(69,337)	23,488	92,825
Fund balance - beginning	<u>62,704</u>	<u>62,704</u>	<u>62,704</u>	<u>-</u>
Fund balance - ending	<u>\$ (6,633)</u>	<u>\$ (6,633)</u>	<u>\$ 86,192</u>	<u>\$ 92,825</u>

CALUMET COUNTY, WISCONSIN

UW Extension Programs Special Revenue Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance –
 Budget and Actual
 For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget
Revenues				
Charges for services	\$ -	\$ -	\$ 48,726	\$ 48,726
Total revenues	<u>-</u>	<u>-</u>	<u>48,726</u>	<u>48,726</u>
Expenditures				
Current:				
Education and recreation	-	-	38,616	(38,616)
Total expenditures	<u>-</u>	<u>-</u>	<u>38,616</u>	<u>(38,616)</u>
Net change in fund balance	-	-	10,110	10,110
Fund balance - beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,110</u>	<u>\$ 10,110</u>

CALUMET COUNTY, WISCONSIN

Dog Licenses Special Revenue Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance –
 Budget and Actual
 For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget
Revenues				
Licenses and permits	\$ 19,429	\$ 19,429	\$ 16,919	\$ (2,510)
Total revenues	<u>19,429</u>	<u>19,429</u>	<u>16,919</u>	<u>(2,510)</u>
Expenditures				
Current:				
General government	19,429	19,429	16,919	2,510
Total expenditures	<u>19,429</u>	<u>19,429</u>	<u>16,919</u>	<u>2,510</u>
Net change in fund balance	-	-	-	-
Fund balance - beginning	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>-</u>
Fund balance - ending	<u>\$ 1,000</u>	<u>\$ 1,000</u>	<u>\$ 1,000</u>	<u>\$ -</u>

CALUMET COUNTY, WISCONSIN

Debt Service Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance –
 Budget and Actual
 For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget
Revenues				
Taxes	\$ 3,101,237	\$ 3,101,237	\$ 3,101,237	\$ -
Total revenues	<u>3,101,237</u>	<u>3,101,237</u>	<u>3,101,237</u>	<u>-</u>
Expenditures				
Debt service:				-
Principal retirement	2,205,000	2,205,000	2,205,000	-
Interest and other charges	983,757	983,757	983,756	1
Total expenditures	<u>3,188,757</u>	<u>3,188,757</u>	<u>3,188,756</u>	<u>1</u>
Net change in fund balance	(87,520)	(87,520)	(87,519)	1
Fund balance - beginning	<u>87,521</u>	<u>87,521</u>	<u>87,521</u>	<u>-</u>
Fund balance - ending	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 2</u>	<u>\$ 1</u>

CALUMET COUNTY, WISCONSIN

Capital Improvements Capital Projects Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance –
 Budget and Actual
 For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget
Revenues				
Interest income	\$ -	\$ -	\$ 1,785	\$ 1,785
Total revenues	<u>-</u>	<u>-</u>	<u>1,785</u>	<u>1,785</u>
Expenditures				
Capital outlay				
Public safety	-	509,512	442,937	66,575
Total expenditures	<u>-</u>	<u>509,512</u>	<u>442,937</u>	<u>66,575</u>
Net change in fund balance	-	(509,512)	(441,152)	68,360
Fund balance - beginning	<u>509,512</u>	<u>509,512</u>	<u>509,512</u>	<u>-</u>
Fund balance - ending	<u>\$ 509,512</u>	<u>\$ -</u>	<u>\$ 68,360</u>	<u>\$ 68,360</u>

CALUMET COUNTY, WISCONSIN

County Sales Tax Capital Projects Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance –
 Budget and Actual
 For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget
Revenues				
Taxes	\$ 4,372,663	\$ 4,372,663	\$ 5,643,664	\$ 1,271,001
Total revenues	<u>4,372,663</u>	<u>4,372,663</u>	<u>5,643,664</u>	<u>1,271,001</u>
Expenditures				
Capital outlay:				
General government	420,000	3,723,500	158,846	3,564,654
Public safety	216,000	236,000	73,167	162,833
Public works	4,241,059	4,514,884	2,604,432	1,910,452
Education and recreation	287,000	548,017	267,664	280,353
Total expenditures	<u>5,164,059</u>	<u>9,022,401</u>	<u>3,104,109</u>	<u>5,918,292</u>
Net change in fund balance	(791,396)	(4,649,738)	2,539,555	7,189,293
Fund balance - beginning	<u>3,357,474</u>	<u>3,357,474</u>	<u>3,357,474</u>	<u>-</u>
Fund balance - ending	<u>\$ 2,566,078</u>	<u>\$ (1,292,264)</u>	<u>\$ 5,897,029</u>	<u>\$ 7,189,293</u>

CALUMET COUNTY, WISCONSIN

Statement of Net Position – Proprietary Fund
 Highway Operations Enterprise Fund
 December 31, 2022
 With Comparative Totals as of December 31, 2021

	2022	2021
Assets		
Current assets:		
Cash and investments	\$ 50	\$ 50
Accounts receivable	301,114	287,496
Inventories	542,660	454,360
Prepaid items	780	585
Total current assets	844,604	742,491
Noncurrent Assets:		
Restricted net pension asset	630,620	486,155
Capital assets:		
Land	51,381	51,381
Construction in progress	311,553	75,871
Land improvements	21,496	-
Buildings	7,000,866	7,110,420
Machinery and equipment	2,982,625	3,300,466
Total noncurrent assets	10,998,541	11,024,293
Total Assets	11,843,145	11,766,784
Deferred outflows of resources		
Deferred outflows related to pension	1,242,260	814,303
Deferred outflows related to OPEB	107,399	121,223
Total deferred outflows of resources	1,349,659	935,526
Liabilities		
Current Liabilities:		
Accounts payable	572,594	397,538
Advances from general fund	271,180	344,318
Unearned revenue	76,778	36,095
Compensated absences	76,506	76,506
Total current liabilities	997,058	854,457
Noncurrent liabilities:		
Advances from general fund	675,887	526,522
Compensated absences payable	20,001	8,756
OPEB liability	539,233	502,682
Total noncurrent liabilities	1,235,121	1,037,960
Total Liabilities	2,232,179	1,892,417
Deferred inflows of resources		
Deferred inflows related to pension	1,527,664	1,091,647
Deferred inflows related to OPEB	34,815	39,084
Total deferred inflows of resources	1,562,479	1,130,731
Net Position		
Net investment in capital assets	10,346,425	10,416,531
Restricted for pension benefits	630,620	486,155
Unrestricted (deficit)	(1,578,899)	(1,223,524)
Total Net Position	\$ 9,398,146	\$ 9,679,162

CALUMET COUNTY, WISCONSIN

Statement of Revenues, Expenses and Changes in Net Position– Proprietary Fund
 Highway Operations Enterprise Fund
 For the Year Ended December 31, 2022
 With Comparative Totals for the Year Ended December 31, 2021

	<u>2022</u>	<u>2021</u>
OPERATING REVENUES		
Charges for services		
Public	\$ 40,196	\$ 33,547
Intergovernmental	1,928,496	1,635,072
Interdepartmental	5,760,258	5,489,983
Total Operating Revenues	<u>7,728,950</u>	<u>7,158,602</u>
OPERATING EXPENSES		
Salaries	1,453,616	1,421,860
Benefits	418,184	453,323
Contract services	1,827,325	142,727
Operating	3,737,810	4,805,270
Depreciation	598,131	630,627
Total Operating Expenses	<u>8,035,066</u>	<u>7,453,807</u>
Operating loss	<u>(306,116)</u>	<u>(295,205)</u>
NONOPERATING REVENUES		
Gain (loss) on disposal of capital assets	5,464	(16,772)
Total Nonoperating Revenues	<u>5,464</u>	<u>(16,772)</u>
Loss before Contributions and Transfers	(300,652)	(311,977)
CONTRIBUTIONS AND TRANSFERS		
Capital contributions	19,636	-
Transfers in	-	2,751,894
Total Contributions and Transfers	<u>19,636</u>	<u>2,751,894</u>
Change in Net Position	(281,016)	2,439,917
Total net position - beginning	<u>9,679,162</u>	<u>7,239,245</u>
Total net position - ending	<u>\$ 9,398,146</u>	<u>\$ 9,679,162</u>

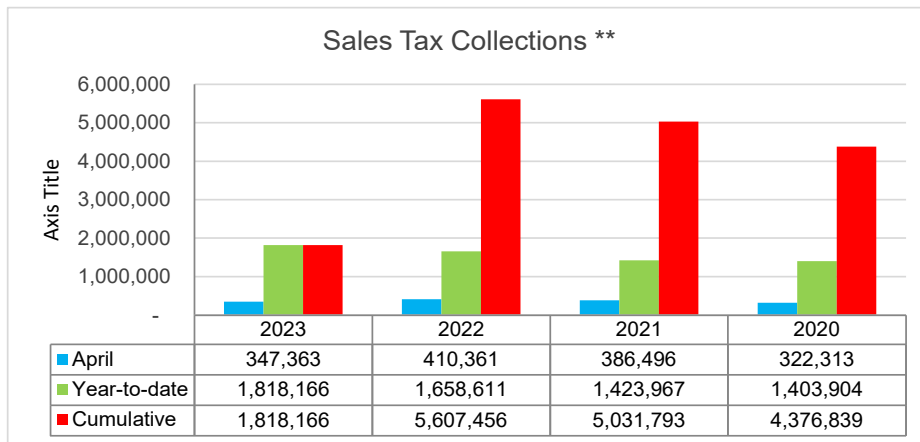
CALUMET COUNTY, WISCONSIN

Statement of Cash Flows– Proprietary Fund
 Highway Operations Enterprise Fund
 For the Year Ended December 31, 2022
 With Comparative Totals for the Year Ended December 31, 2021

	<u>2022</u>	<u>2021</u>
Cash flows from operating activities		
Receipts from customers and users	\$ 1,995,757	\$ 1,680,079
Receipts from interfund services provided	5,760,258	5,489,983
Payments to suppliers	(5,356,967)	(4,989,134)
Payments to employees	(1,950,854)	(1,984,309)
Net cash provided by (used in) operating activities	<u>448,194</u>	<u>196,619</u>
Cash flows from noncapital financing activities		
Advances received from (returned) to the general fund	76,227	(2,281,792)
Nonoperating transfer in - general fund	-	2,751,894
Nonoperating transfer out - general fund	-	-
Net cash provided by noncapital financing activities	<u>76,227</u>	<u>470,102</u>
Cash flows from capital and related financing activities		
Contributions	19,636	-
Proceeds from sale of assets	7,850	5,250
Purchase of capital assets	(551,907)	(671,971)
Net cash used in capital and related financing activities	<u>(524,421)</u>	<u>(666,721)</u>
Net change in cash and cash equivalents	-	-
Cash and cash equivalents - January 1	<u>50</u>	<u>50</u>
Cash and cash equivalents - December 31	<u>\$ 50</u>	<u>\$ 50</u>
Reconciliation of operating loss to net cash provided by (used in) operating activities:		
Operating loss	\$ (306,116)	\$ (295,205)
Adjustments to reconcile operating loss to net cash provided by (used in) operating activities:		
Depreciation	598,131	630,627
Changes in assets, deferred outflows, liabilities and deferred inflows		
Accounts receivable	(13,618)	(24,635)
Inventories and prepaid items	(88,495)	(109,760)
Net pension asset / liability	(144,465)	(224,256)
Net pension related deferred outflows	(427,957)	(228,417)
Change in WRS pension related deferred inflows	436,017	318,067
Accounts payable	175,056	190,230
Less: Capital related accounts payable	121,607	(121,607)
Unearned revenue	40,683	36,095
Compensated absences payable	11,245	(14,127)
OPEB liability	36,551	58,171
OPEB related deferred outflows	13,824	(34,011)
OPEB related deferred inflows	(4,269)	15,447
Net cash provided by (used in) operating activities	<u>\$ 448,194</u>	<u>\$ 196,619</u>

**CALUMET COUNTY
INVESTMENT REPORT
April 30, 2023**

Financial Inst.	Int Rate	Amount
General Investments		
Nicolet National Bank - MM Acct	0.50%	\$ 146,013.77
Nicolet National Bank - ICS Account	4.55%	3,649,869.34
Local Gov Invest Pool	4.80%	23,760,537.52
Associated Bank MM Acct*	0.75%	526,486.17
BMO CDBG Planning Grant	0.00%	100.00
BMO Savings Account*	1.00%	372,387.98
BMO Harris Financial Advisors	0.70%	4,506,969.12
Sub-Total General Investments		32,962,363.90
ARPA Investments		
Local Gov Invest Pool	4.80%	7,862,218.45
Sub-Total ARPA Investments		7,862,218.45
Bond Proceed Investments		
BMO Harris Savings Account*	1.00%	207,055.34
Total County Investments		\$ 41,031,637.69

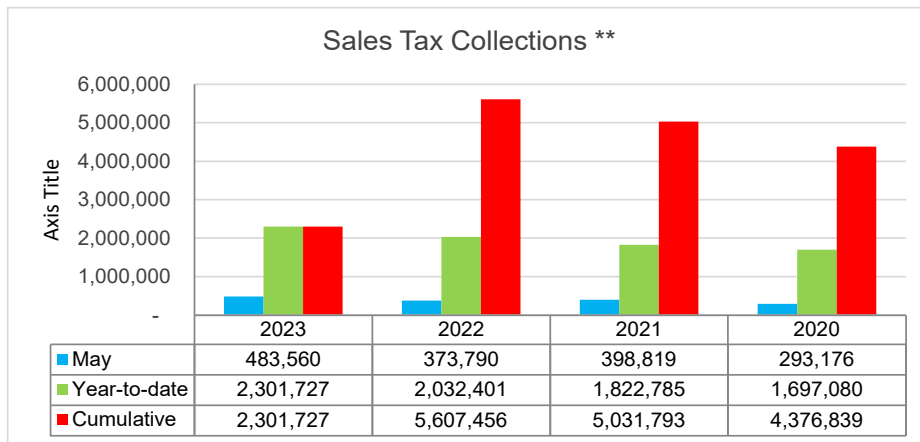


* Collateralized investment

** Represent a cash basis collection

**CALUMET COUNTY
INVESTMENT REPORT
May 31, 2023**

Financial Inst.	Int Rate	Amount
General Investments		
Nicolet National Bank - MM Acct	0.50%	\$ 146,079.78
Nicolet National Bank - ICS Account	4.85%	3,664,633.57
Local Gov Invest Pool	5.01%	21,010,286.34
Associated Bank MM Acct*	0.75%	526,821.53
BMO CDBG Planning Grant	0.00%	100.00
BMO Savings Account*	1.00%	372,702.80
BMO Harris Financial Advisors	0.70%	4,489,326.64
Sub-Total General Investments		30,209,950.66
ARPA Investments		
Local Gov Invest Pool	5.01%	7,371,068.47
Sub-Total ARPA Investments		7,371,068.47
Bond Proceed Investments		
BMO Harris Savings Account*	1.00%	207,231.20
Total County Investments		\$ 37,788,250.33



* Collateralized investment

** Represent a cash basis collection