NOTICE OF REMOTE MEETING

FINANCE COMMITTEE

May 13, 2020 - 3:30 PM

Administration Building
508 New York Avenue
Sheboygan, WI 53081

Conference Room 302

The call-in number will be provided separately. If a member of the public would like to participate please call 920-459-3765 for accommodations.

AGENDA

Call to Order
Certification of Compliance with Open Meeting Law
Approval of Minutes
- Finance Committee - Regular Meeting - March 25, 2020 3:30 PM
- Finance Committee - Special Meeting - April 14, 2020 5:15 PM

Correspondence
County Administrator Report
Finance Director Report

Corporation Council
- Consideration of Resolution No. -- --Disallowance of Kurtz Claim Against Sheboygan County

Information Technology Director Report
Information Technology
- Consideration of Information Technology's Vehicle Use Policy

Treasurer
- Consideration of Budget Adjustment – Land Record Funds
- Consideration of WI Act 185
- Consideration of Ordinance No. -- –Eliminating Penalty on Delinquent Payment of Second Installment of 2019 Taxes

Finance Director
- Consideration of Vacant Position Request – Financial Systems Specialist
- Consideration of Hiring Senior Cost Accountant for Transportation Department Above Mid-Point
- Consideration of Non-Departmental Vehicle Use Policy
- Financial Statements – March
- 1st Quarter Variances
- Investment Statements – March

Approval of Vouchers
Approval of Attendance at Other Meetings or Functions
Adjourn
- Next Scheduled Meeting - May 27, 2020 at 3:30 PM in Room 119, Administration Building

Prepared by:
Ashley Meyer William Goehring

Recording Secretary Committee Chairperson

NOTE: A majority of the members of the County Board of Supervisors or of any of its committees may be present at this meeting 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. Badke 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

March 25, 2020 **Called to Order: 3:30 P.M.** **Adjourned: 4:40 P.M.**

MEMBERS PRESENT: William Goehring, Roger Te Stroete, Vernon Koch, Keith Abler, Gerald Jorgensen

MEMBERS ABSENT:

ALSO PRESENT: Adam Payne, Ashley Meyer, Bob Ziegelbauer, Chris Lewinski, Crystal Fieber, Ed Procek, Jeremy Fetterer, Laura Henning-Lorenz, Tom Wegner, Wendy Charnon

Chairperson Goehring called the meeting to order. He verified that the meeting notice was posted on March 20, 2020 at 4:45 P.M.

Supervisor Te Stroete moved to approve the minutes of March 11, 2020. Motion seconded by Supervisor Abler. Motion Carried

Correspondence – None

County Administrator Report – County Administrator, Adam Payne provided the committee with an update on the County's response both medically and economically to the Coronavirus pandemic.

Finance Director Report – Finance Director, Wendy Charnon updated the committee on the bonding process. She also informed them that the finance department is currently working on the 2021 budget and 5-Year Plan.

The Committee discussed Ordinance No. 11 - Creating Chapter 8 - Establishing Sheboygan County Industrial Development and Revolving Loan Agency. Supervisor Abler moved to recommend that the Ordinance be enacted. Motion seconded by Supervisor Koch. Motion Carried

Treasurer, Laura Henning-Lorenz, presented a draft of the Treasurer and Real Property Listing 2019 Annual Report.

Treasurer, Laura Henning-Lorenz presented a request to set minimum bid(s) on the following tax foreclosed properties:

Minimum price on parcel no. 59022314600 and 59022314900 is set at $215,000.
Minimum price on parcel no. 59281501760 is set at $11,000.
Minimum price on parcel no. 59281501910 is set at $2,200.

Supervisor Te Stroete moved to approve the request. Motion seconded by Supervisor Abler. Motion Carried

Treasurer, Laura Henning-Lorenz presented a request for Sheboygan County Historical Research Center to continue the Scanning Project. Supervisor Abler moved to approve the request. Motion seconded by Supervisor Koch. Motion Carried

Treasurer, Laura Henning-Lorenz informed the committee of several Banking Services Changes. No actions needed to be taken at the time.

Finance Director, Wendy Charnon presented recommendations for reassignment of Fund Balances. Supervisor Koch moved to approve the recommendations with the addition of allowing use of part of the Revolving Loan Fund Balance to support local small businesses affected by the current health crisis. Motion seconded by Supervisor Te Stroete. Motion Carried

Vouchers were reviewed. Supervisor Koch made a motion to approve the vouchers and authorize Ashley Meyer to sign them on behalf of Chairman Goehring during the health crisis. Motion seconded by Supervisor Jorgensen. Motion Carried

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

Supervisor Koch moved to adjourn. Motion seconded by Supervisor Te Stroete. Motion Carried

The next scheduled meeting will be Wednesday, April 8, 2020 at 3:30 p.m.

Vernon Koch
Secretary

Ashley Meyer
Recording Secretary

SHEBOYGAN COUNTY FINANCE COMMITTEE MINUTES

Administration Building
508 New York Avenue
Sheboygan WI 53081

April 14, 2020 **Called to Order: 5:15 P.M.** **Adjourned: 5:35 P.M.**

MEMBERS PRESENT: Vernon Koch.
Remote: William Goehring, Roger Te Stroete, Keith Abler, Gerald Jorgensen

MEMBERS ABSENT: No members absent.

ALSO PRESENT: Thomas Wegner, Adam Payne, Wendy Charnon, Chris Liewinski, Crystal Feiber, Jeremy Fetterer, Jon Dolson, Cheryl Savon.
Remote: Brad Viegut

Chairperson Goehring called the meeting to order. He verified that the meeting notice was posted on April 13, 2020 at 5:00 P.M.

Finance Director, Wendy Charnon gave a brief summary of the February Financial Report emphasizing the financials represent the time period prior to the March impact of COVID-19.

Brad Viegut, Baird Public Finance presented a request for bond ratings for the general obligation promissory note. True interest rate is 1.908%. Supervisor Koch moved to approve the request. Motion seconded by Supervisor Te Stroete. Carried

Finance Director, Wendy Charnon presented a request for Authorizing the Issuance and Sale of $4,750,000 General Obligation Notes. Supervisor Abler moved to approve the request. Motion seconded by Supervisor Jorgensen. Carried

Finance Director, Wendy Charnon presented a grant request for the Sheboygan County Chamber of Commerce. Supervisor Jorgensen moved to approve the request. Motion seconded by Supervisor Te Stroete. Carried

Supervisor Te Stroete moved to adjourn. Motion seconded by Supervisor Koch. Motion Carried

The next scheduled meeting will be determined.

Vernon Koch
Secretary

Ashley Meyer
Recording Secretary

SHEBOYGAN COUNTY RESOLUTION NO. _____ (2020/21)

Re: **Disallowance of Kurtz Claim Against Sheboygan County**

WHEREAS, Sheboygan County contracts with Wisconsin County Mutual Insurance Company and other insurers to investigate and adjust certain types of claims made against Sheboygan County, and

WHEREAS, claims representatives employed by the County's insurers make a determination whether each claim should be honored, compromised, or disallowed, and

WHEREAS, based on the investigation by our claims representatives, the undersigned Committee recommends the following claim be disallowed because there appears to be no legal liability against Sheboygan County in this claim:

Claimant	Date of Incident	Amount of Claim
James D. Kurtz	March 25, 2020	$450,000.00

NOW, THEREFORE, BE IT RESOLVED that by the adoption of this Resolution the claim listed above is disallowed pursuant to Wis. Stat. § 893.80, and the County Clerk is directed to prepare and serve upon the claimant a Notice of Disallowance in accordance with statutory provisions.

Respectfully submitted this 19th day of May, 2020.

FINANCE COMMITTEE

William C. Goehring, Chairperson

Roger Te Stroete, Vice-Chairperson

Keith Abler, Secretary

Thomas Wegner

Robert Ziegelbauer

Opposed to Introduction:

SHEBOYGAN COUNTY

Chris Lewinski
Information Technology Director

Vehicle Use Policy
April 30, 2020

The Information Technology Department has one vehicle that is assigned to the Mail Courier. This vehicle is used to transport mail to and from the various County facilities, as well as the U.S. Post Office, and is driven by employees of the Information Technology and Finance Departments for this purpose.

Personal use of this vehicle is prohibited.

Operators of this vehicle shall have valid driver's licenses and be employed by Sheboygan County. Use of this vehicle by any other departments, the University of Wisconsin-Sheboygan or the Sheboygan County Historical Society requires Finance Committee approval.

DRAFT

Telephone (920) 459-0335

Sheboygan County Courthouse
615 North 6th Street
Sheboygan, WI 53081

chris.lewinski@sheboygancounty.com

Asset Number	Unit Number	Description	Date Acquired	Serial Number	License Number	Asset Cost	Date Removed
1016607	1016607	2007 Chev Kodiak C4500 4WD	9/20/2007	1GBE4C3948F401103		$ 52,215.00	

SHEBOYGAN COUNTY TREASURER

Laura Henning-Lorenz
County Treasurer

Jayne Dragan
Administrative Manager

To: Finance Committee

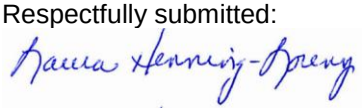
Re: Budget Adjustment for 2020

Date: May 8, 2020

The County Treasurer's Office is respectfully requesting the following budget adjustment. This adjust is being requested in order to re-classify land record funds. Our office originally budgeted for this thinking that we would hire a limited term employee (LTE) to perform this work; however; a new opportunity has presented itself and we would like to have people from the Sheboygan County Historical Research Center (SCHRC) perform this work instead. There is no change in the scope of work. The budget adjustment would re-classify the funds from wage and benefit accounts to consulting.

Account Number	Account Name	Debit	Credit
168.531105	Consulting	$23,090	
168.511105	Regular Wages		$20,204
168.512105	Social Security		$ 1,495
168.512110	Retirement		$ 1,364
168.551115	Group Life Insurance		$ 11
168.551125	Workers Compensation Insurance		$ 16

Respectfully submitted:



Laura Henning-Lorenz
Sheboygan County Treasurer

Assembly Bill 1038, Page 86 – Passed
WI Act 185 - Enacted April 15, 2020 and Published April 16, 2020

Interest on Late Property Tax Payments. Notwithstanding ss. 74.11, 74.12, and 74.87, for property taxes payable in 2020, after making a general or case-by-case finding of hardship, a taxation district may provide that an installment payment that is due and payable after April 1, 2020, and is received after its due date shall not accrue interest or penalties if the total amount due and payable in 2020 is paid on or before October 1, 2020. Interest and penalties shall accrue from October 1, 2020, for any property taxes payable in 2020 that are delinquent after October 1, 2020. A taxation district may not waive interest and penalties as provided in this subsection unless the county board of the county where the taxation district is located first adopts a resolution authorizing such waiver and establishing criteria for determining hardship, and the taxation district subsequently adopts a similar resolution. A county that has adopted a resolution authorizing the waiver of interest and penalties under this subsection shall settle any taxes, interest, and penalties collected on or before July 31, 2020, on August 20, 2020, as provided under s. 74.29 (1), and settle the remaining unpaid taxes, interest, and penalties on September 20, 2020. The August 20, 2020, settlement shall be distributed proportionally to the underlying taxing jurisdictions.

Key Points to WI Act 185

1. Act 185 refers to postponed 2019 taxes only.

2. If the County chooses to participate in WI Act 185, the County Board will need to pass a resolution that states due to the COVID19 crisis and economic conditions postponed taxpayers whose taxes are due by July 31, 2020 will be allowed to not accrue interest and penalties if paid on or before October 1, 2020.

3. If the County chooses to pass the resolution, all municipalities will also need to pass a resolution similar to the County's resolution. If some municipalities pass a resolution and some do not, the interest will only be waived until October 1st for those taxpayers in the municipalities that passed the resolution. The taxpayers from municipalities that did not pass a resolution must still pay by July 31st and within the grace period. If not paid by the grace period, 10 ½% interest and penalties begin on August 1st (calculated by accruing from February 1st through August 1st – 7 months).

4. This could mean taxpayers in different municipalities will pay different interest and penalties. Example: If Town of Greenbush passes the resolution and Jane Doe doesn't pay her second installment taxes until November 15th she will pay 3 ½ % interest and penalties. If Town of Herman does not pass the resolution and Norbert Smith pays his second installment taxes November 15th he will pay 15% interest and penalties. The land record enterprise system will need programming changes in all of these situations.

5. If the County does pass the resolution the County must do a settlement on August 20th with payment only on what has been collected and a second settlement on September 20th for the balance. However, the County could consider doing full settlement on August 20th.

6. If our County Board does not pass the resolution then it is business as usual. Due date would be July 31st with a grace period and then settlement date of August 20th.

7. July 31st is still the due date on the postponed notices we send out whether the resolution is passed or not.

8. If the County's intent is to pass the resolution, all municipalities need to be onboard in passing a resolution similar to the County's resolution. It is important that all municipalities participate similarly. It is also important to know that the municipalities have nothing to lose if they pass this resolution. It will be the County that losses the interest and penalties.

9. All 2019 delinquent taxes as of the end of day August 31st will go to tax certificate on September 1st as usual, regardless if a County resolution is passed or not.

10. All 2019 taxes that are now delinquent will remain delinquent and there is no change for them.

Interest and Penalties Scenarios

<u>If the County Passes a Resolution</u>

Two-installment municipalities who pass a resolution

- Jan 31st first installment not made timely then I&P is calculated from 2/1/2020, so no change to a tax that is already delinquent as of 2/1/2020.
- July 31st second installment is I&P free till Oct. 1st. If not paid by Oct. 1st, then I&P is calculated back to 10/1/20.

Two Installment municipalities who **<u>don't</u>** pass a resolution

- Jan 31st first installment not made timely then I&P is calculated from 2/1/2020, so no change to a tax that is already delinquent as of 2/1/2020.
- July 31st installment is due July 31st and goes delinquent August 1st. No extension to 10/1/2020. I&P is calculated from to 2/1/2020.

<u>If the County Does Not Pass a Resolution</u>

- No land record enterprise software system (assessment, real property listing, tax calculation, and tax collection software system) changes required.
- If any installment is not made, whether County or Municipal collected, I&P will be calculated back to 2/1/2020.

Key Questions – Sheboygan County

1. What is the upside - how much potential good will we be doing for citizens if the County Board and Municipality take action?
    - Helping property owners who are underemployed and unemployed financially.
    - There could be 2 settlements (August 20 and September 20) to help with cash flow issues versus only an August 20th settlement.

2. What is the downside – if the County Board and Municipality take action?
    - Potential cash flow issues for all taxing jurisdictions.

- Even though Sheboygan County could do 2 settlements that still leaves 13 business days after September 20th by which property owners could still pay taxes timely, meaning that the County would be paying settlement prior to collections ending.
- Potential of taxpayers waiting until October 1 to pay taxes. This includes large dollar installment properties.
- Land record enterprise software system (assessment, real property listing, tax calculation, and tax collection software system) would need programming changes.
- Sheboygan County would see a reduction in interest and penalties earned during 2020. That would be 1% interest and ½% penalty times 8 months times the amount of the receivables.
- September 1 certificates could cause confusion with property owners that are intending to pay their installment by October 1.
- Added foot traffic and phone calls to the County Treasurer's Office.

Additional Considerations

If the County passes a resolution, but not **all** municipalities follow suit, then there will be confusion, inconsistent treatment, and inequity (based upon where you live or own property) between our taxpayers from a uniformity basis. Additionally, there will be confusion among our taxpayers, not to mention a unique programming situation at hand. For parcels that ultimately do end up being delinquent after 10/1/2020, we may have this difference in computing I&P for up to the next 4 years or longer. These are things to keep in mind.

County Treasurer's Additional Option to Consider

By Wisconsin State Statute 74.47 (2) each county is authorized to set their penalty. The penalty may not exceed one half (0.50) percent per month or fraction of a month. Sheboygan County Ordinance No. 32, 1989/1990, has set the penalty on delinquent general taxes, special assessments, special charges, and special taxes to be one half (0.50) percent per month or fraction of a month.

In an effort to avoid the complicated issues of WI Act 185 (2019/2020), the Sheboygan County Treasurer's Office is recommending that Sheboygan County take the following action.

1. The Sheboygan County Board pass a resolution that would waive all penalties from August 1 through October 1 for all second installment general taxes.
2. The County Treasurer's Office would follow statutory guidelines of the 5-day grace period, allowing payments to be received up until October 8, 2020 to be timely.
3. After October 8, general property taxes not paid timely would be charged interest and penalties as of February 1, 2020, as usual.

What are the pros of this recommendation?

1. Property owners that have been underemployed and unemployed would be receiving a break on paying their second installment taxes if they were paid between August 1 and October 1, by waiving the penalties.
2. WI Act 185, which has proven at this time to be quite cumbersome in non-multi installment counties, versus doing nothing to help those that need help are extreme and polar options. The recommendation of the County Treasurer's Office meets in the middle and is simple to achieve.
3. This will be simple to explain to property owners.
4. No involvement needed by the legislature and all of our 28 municipalities.

5. Some programming changes would be necessary for the Sheboygan County Treasurer's land record enterprise software system (assessment, real property listing, tax calculation, and tax collection software system).
6. No long-term tracking necessary of these delinquent records.

What are the cons of this recommendation?

1. There still could be large dollar property owners that don't pay their taxes until October 1.
2. There could be temporary negative cash flow issues to the County due to extending the timely payment date to October 1, but still having to pay settlement in August 20.
3. Our land record enterprise software company will need to have our County switch to a new web-based platform, as they will not make changes to 2 different versions of their software products. To my knowledge the new web-based platform has not been released to any counties to date. All counties that plan on passing the WI Act 185 resolution or some other relief package to property owners must switch to this new product. That means that our office will need to be performing some major statutory tasks on newly released software that we have never tested or used. Those tasks include September 1st tax certificates and the calculation of 2020 tax bills. There will be no change, according to the software company to our municipalities and banks. No cost estimate was available for the programming changes at this time.

Additional Resources

WCA April 17, 2020 Webinar – Act 185
https://www.youtube.com/watch?v=MCC46SlqGMs&authuser=0

WCA April 22, 2020 Webinar – Act 185
https://drive.google.com/drive/folders/1uZ9GnulvIE4mLCJuNx9XAySBDVy8iJQE?usp=gmail

WCA April 23, 2020 Specific Questions (and Answers) on Property Tax
https://www.revenue.wi.gov/Documents/Property-Assessment-and-Taxation-Information.pdf

DOR April 24, 2020 Property Tax and Assessment Information
https://files.constantcontact.com/77ea05ac001/e1820e77-087f-43f8-b80d-647ae1a6b3ab.pdf

TRACKING OF ACT 185 BY COUNTY				
	County	2013 Population	Participating in Act 185	Date Passed
1	Adams	20,834	No.	
2	Ashland	16,097	No.	
3	Barron	45,963	Yes. Have multi-installments.	4/21/2020
4	Bayfield	15,088		
5	Brown	251,495		
6	Buffalo	13,630		
7	Burnett	15,496		
8	Calumet	49,405		
9	Chippewa	62,918		
10	Clark	34,721	Finance Comm meeting agenda 5/19 to discuss.	
11	Columbia	56,804		
12	Crawford	16,658	Undecided. May have to borrow to do settlement.	
13	Dane	495,921	Yes	5/7/2020
14	Dodge	88,875		
15	Door	27,966		
16	Douglas	44,279	Undecided, but most likely No.	
17	Dunn	43,887		
18	Eau Claire	99,734	No.	
19	Florence	4,381		
20	Fond Du Lac	101,984	No.	
21	Forest	9,210		
22	Grant	51,723		
23	Green	36,799	No. Unless ALL municipalities request it.	
24	Green Lake	19,093		
25	Iowa	23,740	Cty Brd 5/19, for a Yes	Pending
26	Iron	5,848		
27	Jackson	20,551		
28	Jefferson	83,940		
29	Juneau	26,912		
30	Kenosha	166,915		
31	Kewaunee	20,604	No.	
32	La Crosse	115,928		
33	Lafayette	16,883		
34	Langlade	19,835	No.	
35	Lincoln	29,134	No.	
36	Manitowoc	81,352	Yes. 5/19 Cty Brd meeting.	Pending
37	Marathon	134,679		
38	Marinette	41,732		
39	Marquette	15,376		
40	Menominee	4,221		
41	Milwaukee	950,410		
42	Monroe	45,198		
43	Oconto	37,898		
44	Oneida	36,042		

45	Outagamie	179,117	To Finance May 5th, CE says good idea to pass.	
46	Ozaukee	86,705		
47	Pepin	7,448	5/14 Admin Comm meet will discuss.	
48	Pierce	40,940	No.	
49	Polk	44,213		
50	Portage	70,903	Yes.	4/22/2020
51	Price	14,117	No.	
52	Racine	195,174		
53	Richland	18,015		
54	Rock	160,148		
55	Rusk	14,772		
56	Sauk	85,249		
57	Sawyer	62,041		
58	Shawano	16,670		
59	Sheboygan	41,875		
60	St Croix	115,376		
61	Taylor	20,720		
62	Trempealeau	29,086	No.	
63	Vernon	29,930		
64	Vilas	21,465	No.	
65	Walworth	102,579	No. Waiving 1/2% penalty. Meet 5/12 w/Finance, then goes to Co Board.	
66	Washburn	15,928		
67	Washington	132,612		
68	Waukesha	391,478	No.	
69	Waupaca	52,354		
70	Waushara	24,481		
71	Winnebago	167,862	No.	
72	Wood	74,583	No.	
	16	No's		
	5	Yes's		
	5	Undecided		

AUGUST SETTLEMENT DUE BY TAXING JURISDICTON										
Code	District Name	Total Levy	February Settlement	April Settlement	Levy Balance	Unpaid MFL Settlement	Unpaid Personal Property on Leased Land	August Settlement	Balance Remaining of Total Levy	Balance of August Settlement to Total Levy
0010	Moraine Park Technical College	5,881.73	4,168.42	184.37	1,528.94			1,528.94	26%	26%
0011	Lakeshore Technical College	7,665,288.46	5,453,980.59	214,920.70	1,996,387.17			1,996,387.17	26%	26%
0910	Campbellsport School District	113,915.03	82,297.19	3,732.03	27,885.81			27,885.81	24%	24%
1029	Cedar Grove Belgium School District	2,853,048.00	2,028,608.15	77,470.28	746,969.57			746,969.57	26%	26%
1631	Elkhart Lake Glenbeulah Sc hool District	5,785,009.00	4,077,651.26	97,958.91	1,609,398.83			1,609,398.83	28%	28%
2605	Howards Grove School Distict	4,539,890.00	3,257,559.50	147,585.00	1,134,745.50			1,134,745.50	25%	25%
2800	Kewaskum School District	752,951.18	538,469.92	27,826.71	186,654.55			186,654.55	25%	25%
2828	Kiel School District	512,635.00	363,403.06	11,949.10	137,282.84			137,282.84	27%	27%
2842	Kohler School District	6,058,526.00	4,120,650.43	115,151.34	1,822,724.23			1,822,724.23	30%	30%
3941	New Holstein School District	86,577.18	61,357.94	2,713.89	22,505.35			22,505.35	26%	26%
4137	Oostburg School District	5,338,753.00	3,842,253.06	166,109.81	1,330,390.13			1,330,390.13	25%	25%
4473	Plymouth School District	13,060,970.55	9,506,782.28	357,504.00	3,196,684.27			3,196,684.27	24%	24%
4641	Random Lake School District	4,351,033.00	3,081,606.48	132,716.86	1,136,709.66			1,136,709.66	26%	26%
5271	Sheboygan Area School District	35,736,603.00	25,225,095.68	1,081,628.93	9,429,878.39			9,429,878.39	26%	26%
5278	Sheboygan Falls School District	9,350,200.00	6,820,866.15	282,405.28	2,246,928.57			2,246,928.57	24%	24%
7020	Rhine Sanitary District #3	10,000.00	7,090.40	210.55	2,699.05			2,699.05	27%	27%
7030	Rhine & Plymouth Sanitary District #1	95,260.00	67,579.19	2,194.53	25,486.28			25,486.28	27%	27%
7040	Gibbsville Sanitary District	26,366.00	18,825.78	1,101.43	6,438.79			6,438.79	24%	24%
7050	Greenbush Sanitary District	4,000.00	2,838.30	137.95	1,023.75			1,023.75	26%	26%
7140	Sheboygan Sanitary District #2	60,300.00	43,960.31	1,876.35	14,463.34			14,463.34	24%	24%
7230	Town of Sheboygan Sanitary District #3	100,000.00	73,107.56	3,131.28	23,761.16			23,761.16	24%	24%
7280	Hingham Mill Pond Sanitary District	14,000.00	9,993.94	576.12	3,429.94			3,429.94	24%	24%
8030	Little Elkhart Lake Rehab District	18,687.00	13,250.46	396.74	5,039.80			5,039.80	27%	27%
59002	Town of Greenbush	141,012.75	100,059.29	4,863.15	36,090.31			36,090.31	26%	26%
59004	Town of Herman	473,718.50	333,680.75	15,192.52	124,845.23	71.75		124,916.98	26%	26%
59006	Town of Holland	907,981.81	635,133.12	20,360.80	252,487.89	295.80	-72.99	252,710.70	28%	28%
59008	Town of Lima	355,539.32	253,861.19	14,852.52	86,825.61			86,825.61	24%	24%
59010	Town of Lyndon	536,379.26	380,939.95	14,666.09	140,773.22			140,773.22	26%	26%
59012	Town of Mitchell	332,250.09	240,572.51	10,812.53	80,865.05	17.94		80,882.99	24%	24%
59014	Town of Mosel	216,709.81	137,199.71	4,224.97	75,285.13		-312.48	74,972.65	35%	35%
59016	Town of Plymouth	274,837.59	195,422.27	8,678.07	70,737.25	7.40	-25,089.14	45,655.51	26%	17%
59018	Town of Rhine	531,087.30	376,562.31	11,181.87	143,343.12			143,343.12	27%	27%
59020	Town of Russell	74,939.99	53,096.35	2,297.62	19,546.02			19,546.02	26%	26%
59022	Town of Scott	346,678.36	247,863.92	12,842.64	85,971.80			85,971.80	25%	25%
59024	Town of Sheboygan	1,907,744.46	1,394,705.39	59,736.84	453,302.23		-1,747.09	451,555.14	24%	24%
59026	Town of Sheboygan Falls	360,310.90	245,027.18	9,523.42	105,760.30	28.00	-21,706.68	84,081.62	29%	23%
59028	Town of Sherman	395,384.97	278,618.87	13,582.37	103,183.73			103,183.73	26%	26%
59030	Town of Wilson	735,765.46	525,976.54	22,619.66	187,169.26			187,169.26	25%	25%
59101	Village of Adell	225,891.07	154,941.07	7,385.79	63,564.21			63,564.21	28%	28%
59111	Village of Cascade	167,262.16	125,794.15	7,231.67	34,236.34			34,236.34	20%	20%

59112	Village of Cedar Grove	1,109,282.14	802,245.07	35,629.68	271,407.39			271,407.39	24%	24%
59121	Village of Elkhart Lake	1,976,684.46	1,374,695.27	14,799.47	587,189.72			587,189.72	30%	30%
59131	Village of Glenbeulah	213,902.18	158,979.88	7,324.79	47,597.51			47,597.51	22%	22%
59135	Village of Howards Grove	874,074.09	659,499.91	32,752.84	181,821.34			181,821.34	21%	21%
59141	Village of Kohler	2,543,728.88	1,702,189.75	32,058.32	809,480.81			809,480.81	32%	32%
59165	Village of Oostburg	2,309,636.98	1,715,105.69	70,052.85	524,478.44		-6,454.23	518,024.21	23%	22%
59176	Village of Random Lake	946,167.58	676,671.59	23,782.76	245,713.23			245,713.23	26%	26%
59191	Village of Waldo	203,978.17	147,253.81	7,176.83	49,547.53			49,547.53	24%	24%
59271	City of Plymouth	7,320,529.13	5,477,044.74	161,170.21	1,682,314.18			1,682,314.18	23%	23%
59281	City of Sheboygan	28,863,165.27	20,145,097.66	868,204.36	7,849,863.25		-21,525.60	7,828,337.65	27%	27%
59282	City of Sheboygan Falls	4,320,961.70	3,216,856.42	125,321.95	978,783.33			978,783.33	23%	23%
59999	Sheboygan County	50,599,730.50	36,005,454.41	1,422,117.64	13,172,158.45			13,172,158.45	26%	26%
		205,805,229.01	146,461,944.82	5,769,926.39	53,573,357.80	420.89	-76,908.21	53,496,870.48	26%	25%

Sheboygan County
VACANT POSITION REQUEST

(To be completed for all vacant positions during Hiring Freeze)

WISCONSIN

Date: 5/6/2020
To: Finance Committee Members
From: Wendy A. Charnon

Position Request:
Position: Financial Systems Specialist
Reason for Vacancy: Resignation

Justification:
This position will be responsible for the development, testing and training of the County's Financial System. This position will serve as the subject matter expert for all functions within the financial software and will serve as system trainer and backup for the key system configuration roles identified in the Finance and Human Resource modules. This position will also take the Project Manager role during the implementation of the new County Financial Software, Tyler Munis.

Staffing Consideration:
Department has considered all alternate options as it relates to overall staff needs? Yes ☒ No ☐

Budget Consideration:
Is this position within the Department's annual operation budget? Yes ☒ No ☐
If not, please state the amount over budget as well as the proposed source of funds: Click here to enter text.

Costs:

The annual costs associated with the position (current year's wage & benefit rates):

Wages	Benefits	Total
60,000	30,891	90,891

(Note: Costs for health and dental benefits should be net costs, after subtracting revenue from employee contributions.)

Department Head Signature OK per W. Charnon email Date:
Human Resources Director Signature [signature] Date: 05/07/2020
County Administrator Signature [signature] Date: 5/7/20
Liaison Committee Signature Date:
Human Resources Committee Signature Date:

Form Process:
1. Department Head completes VPR.
2. Department Head refers to Human Resources Director for approval.
3. Human Resources Director and Department Head discuss with County Administrator for approval.
4. County Administrator/Department Head presents VPR to Liaison Committee for approval/signature.
5. Department Head forwards VPR to HR for Human Resources Committee approval/signature **(salaried positions only)**.
6. HR begins recruitment process.

05/2020

SHEBOYGAN COUNTY

Wendy A. Charnon
Finance Director

Jeremy J. Fetterer
Deputy Finance Director

TO: Members of the Sheboygan County Finance Committee

FROM: Wendy A. Charnon, Finance Director

DATE: May 13, 2020

RE: Consideration of Job Offer above Mid-Point for the Senior Cost Accountant for the Transportation Department

Hello,

We have finished our process for the interviews, and I would like to make an offer to an applicant that would be above the mid-point for this position.

The candidate I want to offer this position is currently working in a senior level within the Financial Analysis area for a large manufacturing company in Sheboygan County and has over 20 years of work experience in the field of cost accounting and analysis. I feel we need to take every opportunity to bring this experience to Sheboygan County.

The starting offer I would like to make is $75,500. This is below the candidate's present salary, yet would place the offer 9.8% above the mid-point for the DBM band C43.

I feel extremely fortunate to have had qualified candidates in the pool for this very important position. The two top qualifying candidates are both currently earning more than the $75,500. I believe being able to offer a competing compensation for this position is critical to providing the opportunity to bring this level of expertise to the County.

Thank you for your consideration.

Telephone (920) 459-3007
Facsimile (920) 459-0334

Administration Building
508 New York Avenue - Room 208
Sheboygan, WI 53081-4126

Wendy.Charnon@sheboygancounty.com
Jeremy.Fetterer@sheboygancounty.com
www.sheboygancounty.com

Administrative Vehicle Policy
Non-Departmental
April 2020

This policy will control the usage of county-owned vehicles by employees for travel associated with official county business. The county provides these vehicles as an alternative to usage of personal vehicles by the employee.

The Following vehicles are covered under this policy:

Car 500
Car 501
Car 800

Drivers:
Any person operating one of the vehicles listed herein must have a valid driver's license.

Usage:
The vehicles are to be used for official county use only. Use of the vehicles for personal travel is strictly forbidden except as stated below.

Car 500 & 501:
These vehicles are available for use by all county departments on a first come-first served basis. Employees may reserve these vehicles through the online reservation system. All of the costs associated with these vehicles are charged to the Non-Departmental budget.

Car 800 (County Administrator):
The vehicle assigned to the County Administrator is intended for the sole use of the Administrator. The County Administrator is allowed to use the vehicle for transportation to and from work on a daily basis and compensates the county for this privilege. All costs associated with these vehicles are charged to the County Administrator's budget

Fuel
The vehicles included under this policy are fueled using the county's contract with Kwik Trip.

Mileage:
All use of the vehicles is logged by the person using the vehicle. Each vehicle has a binder /clipboard with the usage log attached.

Maintenance:
Maintenance of the vehicles is monitored by the Purchasing Agent. When a vehicle is due for preventative maintenance or in need of un-planned repairs, the Purchasing Agent arranges for the work with either the Sheriff's Department mechanic or an outside garage as needs dictate.

Replacement:
The vehicles included under this policy are evaluated each year for replacement. Vehicles are replaced based upon a combination of mileage, service history and the availability of suitable vehicles from the Sheriff's Dept. Fleet.

Identification:
All vehicles under this policy are required to display the county logo with the exception of those which the County Administrator/Executive Committee has issued an exemption. Currently, the vehicle assigned to the county administrator is exempt.

Insurance:
Insurance information is in the glove box of each vehicle. The County maintains insurance coverage on these vehicles.

Other:
Persons operating these vehicles are representatives of Sheboygan County Government and as such are expected to:

- Observe and obey all traffic laws
- Be courteous to other drivers
- Maintain the vehicle in a clean condition
- Observe the no smoking rules.

Asset Number	Unit Number	Description	Date Acquired	Serial Number	License Number	Asset Cost	Date Removed
1017327	500	Squad - Utility Interceptor	4/21/2014	1FM5K8AR0EGB59347		$ 30,205.29	
1017168	501	Squad - Taurus Interceptor	4/30/2012	1FAHP2M87DG109554		$ 27,376.00	
1017435	800	Squad - Utility Interceptor	3/25/2015	1FM5K8AR8FGC27363		$ 30,186.00	

Financial Overview

March 2020

Finance Committee & County Administrator Report

Budget Variance Summary

Year to Date March 31, 2020

	Fund					
	General	**Special Revenue**	**Enterprise**	**Internal Service**	**Total**	**Transportation**
Change in Fund Balance	$ (2,193,856)	$ 297,017	$ (42,695)	$ (2,453,075)	$ (4,392,609)	$ 2,559,432
Plus: unbudgeted depreciation			161,869	506,990	$ 668,859	
Adjusted Change in Fund Balance	$ (2,193,856)	$ 297,017	$ 119,174	$ (1,946,085)	$ (3,723,750)	$ 2,559,432
Budgeted Change in Fund Balance to Date	$ (3,670,993)	$ -	$ (414,328)	$ (2,165,925)	$ (6,251,246)	$ 2,183,498
Variance Actual to Budget	$ 1,477,137	$ 297,017	$ 533,502	$ 219,840	$ 2,527,496	$ 375,934
Variance due to Timing	$ (1,155,176)	$ (946,927)	$ (294,574)	$ (129,904)	$ (2,526,581)	$ -
Unrestricted Fund Balance/Net Position	$ 16,134,215		$ 3,954,807	$ 8,637,700		$ -
Nonspendable/Committed/Restricted	$ 2,978,034	$ 432,521	$ 7,331,855	$ 38,086,655		$ 6,039,199
Note: General Fund are balances at 12/31/19						
Unassigned Fund Balance Policy Actual %	19%					

Department Budget Variance Summary

Year to Date March 31, 2020

Department	Total Variance
General Fund	
Airport	$ 332,172
Bldg Services	$ 672,213
Clerk of Crts	$ 10,377
Corp Counsel	$ 508
County Administrator	$ 4,454
County Board	$ 6,002
County Clerk	$ (24,278)
Court Commissioner	$ 2,356
DA	$ 23,600
Finance	$ 50,283
Human Resources	$ 56,654
Medical Examiner	$ 3,497
Nondepart'l	$ 26,620
Planning & Conservation	$ (51,372)
Register of Deeds	$ 162,935
Sheriff	$ 163,431
Tax Foreclosures	$ (2,899)
Treasurer	$ 15,664
UW Extension	$ 10,515
UW GB - Sheboygan Campus	$ 4,057
Veterans' Comm	$ 4,788
Veterans' Service	$ 5,559
Total - General Fund	**$ 1,477,137**

Department	Total Variance
Special Revenue	
Community Programs	$ (1,236,280)
Economic Support	$ 163,160
Elder Services	$ 37,780
HHS Administration	$ (14,059)
Public Health Service	$ 6,295
Social Services	$ 1,353,361
Total HHS	$ 310,257
Public Safety - Spec Rev	$ (13,240)
Total - Special Revenue	**297,017**

Department	Total Variance
Health Care Centers	
Rocky Knoll	$ 533,502
Total - HCC	**$ 533,502**

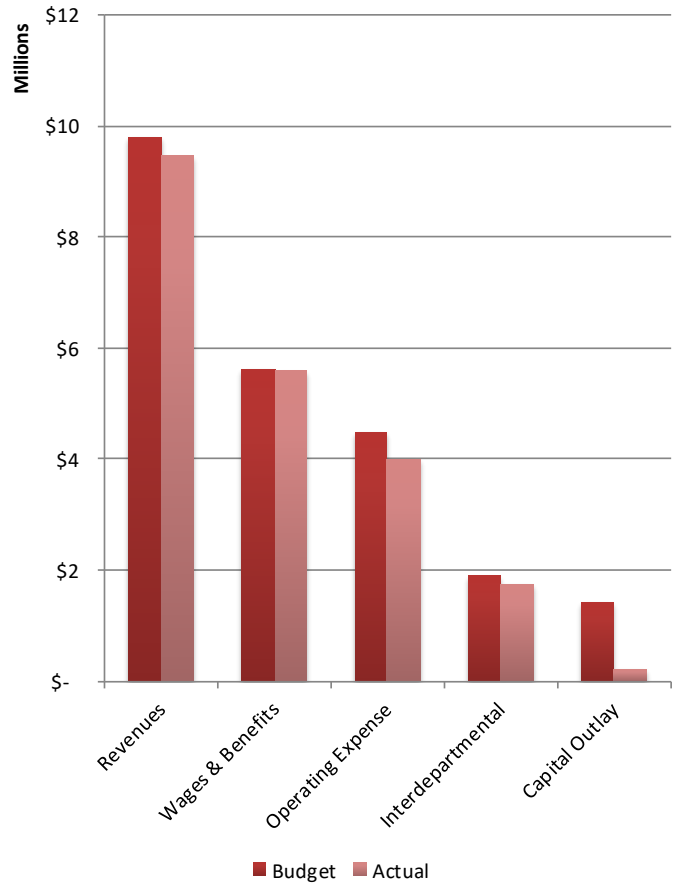
Department	Total Variance
Internal Services	
Employee Benefits	$ (157,604)
Highway	$ 308,976
Info Technology	$ 68,468
Prop Ins	$ -
Total - Internal Servs	**219,840**

Department	Total Variance
Transportation	
Transportation	$ 375,934
Total - Transportation	**$ 375,934**

General Fund (Budget to Actual)

Year to Date March 31, 2020

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 9,798,408	$ 9,463,635	$ (334,773)	97%
Wages & Benefits	(5,624,777)	(5,600,403)	24,374	100%
Operating Expense	(4,487,214)	(4,013,614)	473,600	89%
Interdepartmental	(1,885,743)	(1,731,111)	154,632	92%
Capital Outlay	(1,407,182)	(205,479)	1,201,703	15%
Total Expenses	(13,404,916)	(11,550,607)	1,854,309	86%
Other Financing	(64,485)	(106,879)	(42,394)	166%
Change in Fund Balance	$ (3,670,993)	$ (2,193,851)	$ 1,477,142	60%



General Fund (Variance Change)

Year to Date March 31, 2020

	Prior Month	Variance Current Month	Change
Revenues	$ 179,390	$ (334,773)	$ (514,163)
Wages & Benefits	39,530	24,374	(15,156)
Operating Expense	414,536	473,600	59,064
Interdepartmental	66,024	154,632	88,608
Capital Outlay	119,646	1,201,703	1,082,057
Total Expenses	639,736	1,854,309	1,214,573
Other Financing	(23,794)	(42,394)	(18,600)
Change in Fund Balance	$ 795,332	$ 1,477,142	$ 681,810

- Revenue negative variance is mainly due to less than budgeted grant funds for capital outlay purchases for Airport not yet purchased along with timing of miscellaneous sales of equipment
- Wages & Benefits expense variance mainly due to position vacancies
- Positive Operating expense variance reflects less than budgeted expenses. The variance is mainly due to timing of structural and repair and maintenance projects
- Capital Outlay variance reflects less than budgeted expenses. The current month change is due to budgeted purchases for building improvements, airport security, and vehicle purchases for Sheriff Dept that will happen in the upcoming months

General Fund – Department Analysis

Year to Date March 31, 2020

Overall Budget

Department	Revenues	Expenditures	Variances Other Financing	Total	% of Outflow
Airport	$ (369,961)	$ 702,133	$ -	$ 332,172	40.17%
Building Services	4,168	673,910	(5,865)	672,213	43.74%
Clerk of Courts	80,765	(70,388)	-	10,377	1.52%
Corporation Counsel	2,314	(1,806)	-	508	0.41%
County Administrator	(5)	4,459	-	4,454	6.20%
County Board	-	6,002	-	6,002	8.24%
County Clerk	(6,242)	(18,036)	-	(24,278)	-22.89%
Court Commissioner	(2,563)	4,919	-	2,356	2.69%
District Attorney	(10,131)	33,731	-	23,600	8.25%
Finance	(33,020)	83,303	-	50,283	11.49%
Human Resources	(1,689)	58,343	-	56,654	28.51%
Medical Examiner	(1,932)	5,429	-	3,497	5.36%
Non-Departmental	(11,380)	83,579	(45,579)	26,620	1.57%
Planning & Conservation	56,181	(106,627)	(926)	(51,372)	-9.21%
Register of Deeds	24,141	95,302	43,492	162,935	50.56%
Sheriff	(72,404)	235,838	(3)	163,431	2.79%
Tax Foreclosures	(75)	(2,824)	-	(2,899)	N/A
Treasurer	4,856	44,322	(33,514)	15,664	6.80%
UW GB - Sheboygan Campus	-	4,057	-	4,057	7.63%
UW Extension	1,189	9,326	-	10,515	8.72%
Veterans Commission	1	4,787	-	4,788	72.38%
Veteran's Services	1,014	4,545	-	5,559	7.73%
Total General Fund	**$ (334,773)**	**$ 1,854,304**	**$ (42,395)**	**$ 1,477,136**	**11.02%**

Overtime

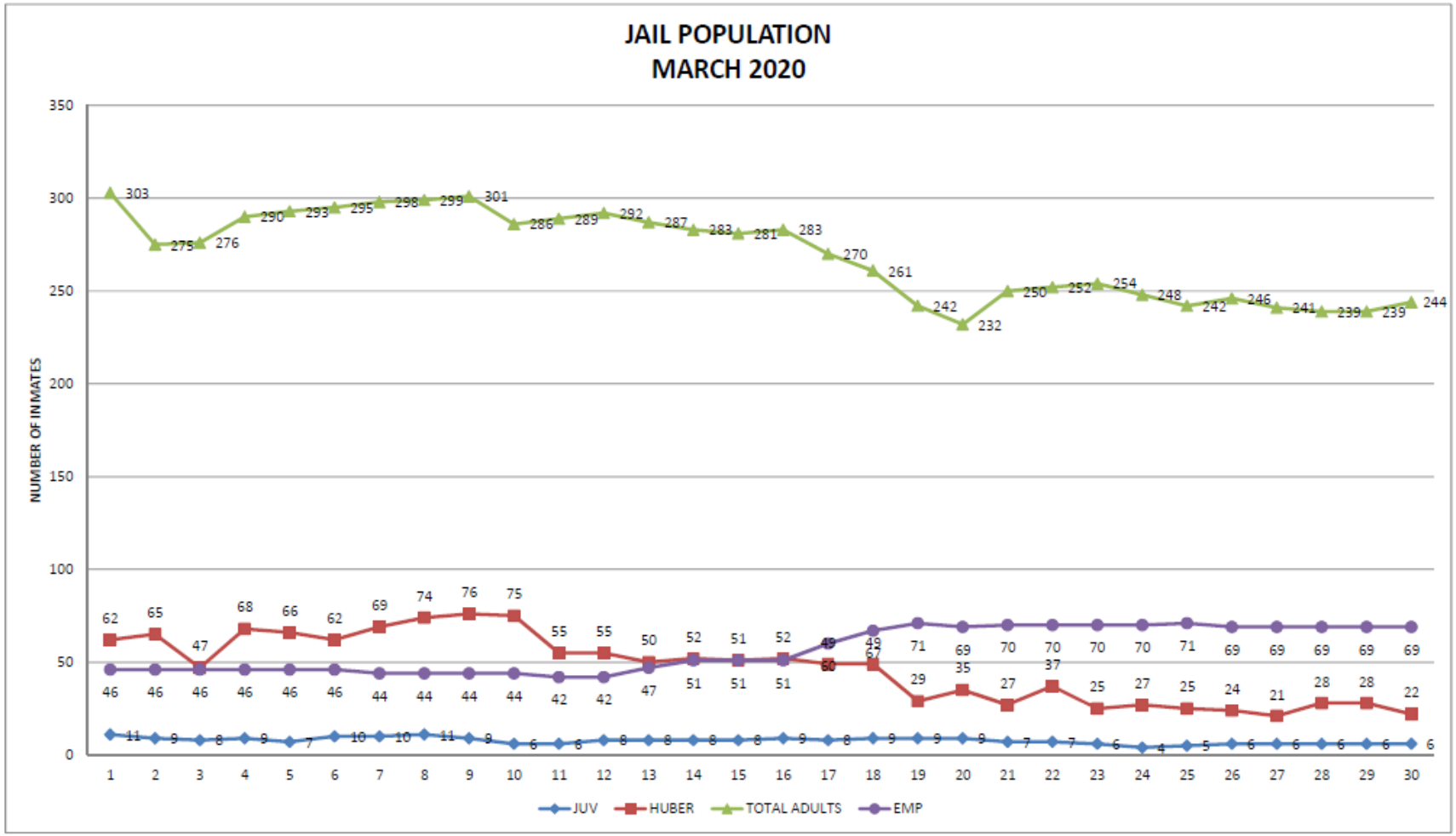
Department	Overtime Budget	Actual	$ Variance	% of Variance
Airport	$ 3,600	$ 4,647	$ (1,047)	-29.08%
Building Services	6,106	6,223	(117)	-1.92%
Clerk of Courts	490	375	115	23.47%
Corporation Counsel	-	-	-	0.00%
County Administrator	-	-	-	0.00%
County Board	-	-	-	0.00%
County Clerk	200	71	129	64.50%
Court Commissioner	-	-	-	0.00%
District Attorney	-	-	-	0.00%
Finance	249	14	235	94.38%
Human Resources	-	-	-	0.00%
Medical Examiner	-	-	-	0.00%
Non-Departmental	-	-	-	0.00%
Planning & Conservation	-	-	-	0.00%
Register of Deeds	-	-	-	0.00%
Sheriff	129,643	282,441	(152,798)	-117.86%
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	**$ 140,288**	**$ 293,771**	**$ (153,483)**	-109.41%

- Airport – Revenue variance due to grant funds budgeted for capital outlay equipment not yet purchased; Expenditure variance due to funds for the security cameras project and related interdepartmental work with highway which will be done in conjunction with the Customs Facility
- Building Services – Expenditure variance due to professional services, utilities, maintenance and repairs less than budgeted and capital outlay not yet started or in progress
- County Clerk – Expenditure variance due to waiting on reimbursement from election equipment vendor
- Finance – Expenditure variance due to vacancy savings and change in employee health insurance
- Human Resources – Expenditure variance due to vacancy savings and advertising requests below budget
- Planning – Revenue variance due to more tree sales than budgeted; expenditure variance due to more expense incurred for Brownsfield , Forest Services grant, and tree sales
- Register of Deeds – Expenditure variance due to timing issue on payout for scanning project
- Veterans Commission – Expenditure variance due to request for assistance being down

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

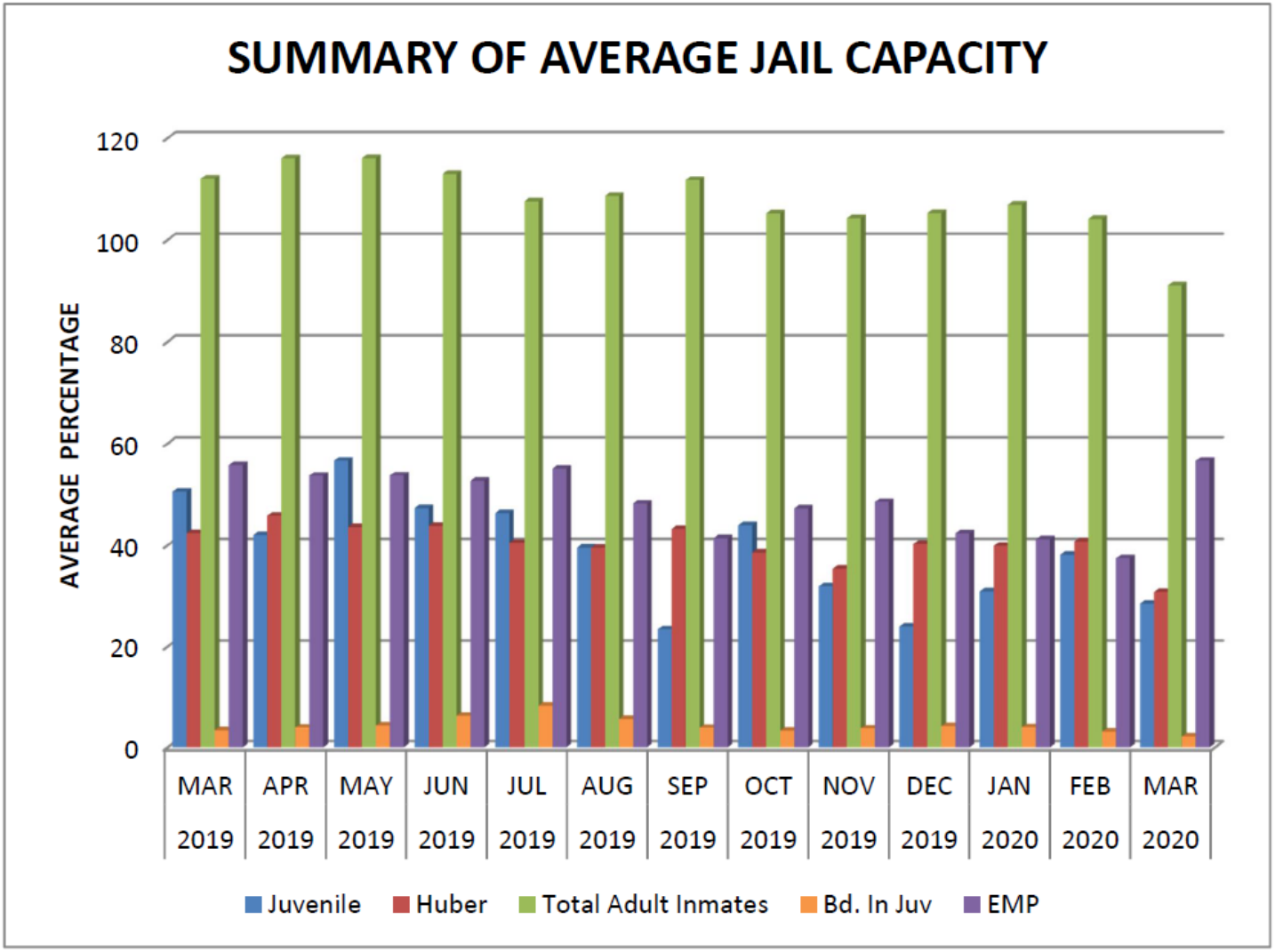
General Fund – Sheriff's Department

March 31, 2020



General Fund – Sheriff's Department

March 31, 2020 (12 Month History)



Airport

2020 – 1st Quarter Financial Report

General Operating (1st Quarter - 2020)

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 507,648	$ 137,687	$ (369,961)	27.12%
Wages & Benefits	(58,297)	(56,411)	1,886	96.76%
Operating Expense	(34,417)	(49,198)	(14,781)	142.95%
Interdepartmental	(48,972)	(19,228)	29,744	39.26%
Capital Outlay	(685,285)	-	685,285	0.00%
Total Expenses	(826,971)	(124,837)	702,134	15.10%
Other Financing	-	-	-	N/A
Change in Fund Balance	$ (319,323)	$ 12,850	$ 332,173	4.02%
Required Operating Levy	$ 359,255	Annual		

Debt Service (Annual Costs - 2020)

	Principal	Interest	Total	% of Total
2010 BABS - B Bonds	17,100	329	17,429	2.00%
2014 GO Bond	34,300	5,418	39,718	2.00%
2015 GO Bond	-	-	-	
2017 GO Bond	16,450	3,184	19,634	1.75%
2018 GO Bond	22,792	2,570	25,362	1.52%
	-	-	-	
	-	-	-	
Total Debt Service	$ 90,642	$ 11,501	$ 102,143	
Required Debt Levy	$ 102,143	Annual		

Total Annual Levy **$ 461,398**

5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
Reconstruct GA hanger area & ramps (18)	2,030,000	88,248	1,941,752	4%
Customs Facility (19, 20)	4,200,000	117,226	4,082,774	3%
Reconstruction Taxiway B Center Lane (20)	85,000		85,000	0%
Total	$ 6,315,000	$ 205,474	$ 6,109,526	

Building Services

2020 – 1st Quarter Financial Report

General Operating (1st Quarter - 2020)

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 927,793	$ 931,961	$ 4,168	100.45%
Wages & Benefits	(383,856)	(363,002)	20,854	94.57%
Operating Expense	(766,449)	(345,913)	420,536	45.13%
Interdepartmental	(153,947)	(153,935)	12	99.99%
Capital Outlay	(232,649)	(141)	232,508	0.06%
Total Expenses	(1,536,901)	(862,991)	673,910	56.15%
Other Financing	5,865	-	(5,865)	0.00%
Change in Fund Balance	$ (603,243)	$ 68,970	$ 672,213	11.43%
Required Operating Lew	$ 3,028,241	Annual		

Debt Service (Annual Costs - 2020)

	Principal	Interest	Total	% of Total
2010 BABS - B Bonds	$ 34,200	$ 658	$ 34,858	4.00%
2014 GO Bond	120,050	18,963	139,013	7.00%
2015 GO Bond	184,800	27,816	212,616	15.94%
2017 GO Bond	141,000	27,289	168,289	15.03%
2018 GO Bond	240,118	27,077	267,195	16.01%
	-	-	-	
	-	-	-	
Total Debt Service	$ 720,168	$ 101,803	$ 821,971	
Required Debt Lew	$ 821,971	Annual		

Total Annual Levy **$ 3,850,212**

5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
Key Card Upgrade (15-18)	296,000	173,002	$ 122,998	58%
HVAC Upgrade (15-20)	1,908,200	1,674,769	233,431	88%
Fire Alarm System Upgrade (16-19)	536,000	379,771	156,229	71%
Roof Replacement (18, 20)	572,500	481,924	90,576	84%
ADRC Remodel (19, 20)	192,440	128,159	64,281	67%
Courthouse Boiler Replacement (20)	124,000	3,106	120,894	3%
Elevator Upgrade (20)	35,000		35,000	0%
HHS Parking Lot Replacement (20)	440,000		440,000	0%
Total	$ 4,104,140	$ 2,840,731	$ 1,263,409	

Clerk of Courts

2020 – 1st Quarter Financial Report

General Operating (1st Quarter - 2020)

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 633,591	$ 714,356	$ 80,765	112.75%
Wages & Benefits	(310,300)	(313,697)	(3,397)	101.09%
Operating Expense	(186,184)	(287,710)	(101,526)	154.53%
Interdepartmental	(139,254)	(128,779)	10,475	92.48%
Capital Outlay	(46,737)	(22,677)	24,060	48.52%
Total Expenses	(682,475)	(752,863)	(70,388)	110.31%
Other Financing	-	-	-	N/A
Change in Fund Balance	$ (48,884)	$ (38,507)	$ 10,377	78.77%
Required Operating Levy	$ 1,131,835	Annual		

Debt Service (Annual Costs - 2020)

	Principal	Interest	Total	% of Total
2010 BABS - B Bonds	-	-	-	
2014 GO Bond	-	-	-	
2015 GO Bond	-	-	-	
2017 GO Bond	-	-	-	
2018 GO Bond	-	-	-	
	-	-	-	
	-	-	-	
Total Debt Service	$ -	$ -	$ -	
Required Debt Levy	$ -	Annual		

Total Annual Levy **$ 1,131,835**

5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
Project 1	$ -	$ -	$ -	0%
Project 2	-	-	-	0%
Project 3	-	-	-	0%
Total	$ -	$ -	$ -	

Corporation Counsel

2020 – 1st Quarter Financial Report

General Operating (1st Quarter - 2020)

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 124,196	$ 126,510	$ 2,314	101.86%
Wages & Benefits	(20,897)	(23,826)	(2,929)	114.02%
Operating Expense	(96,615)	(96,537)	78	99.92%
Interdepartmental	(6,820)	(5,775)	1,045	84.68%
Capital Outlay	-	-	-	N/A
Total Expenses	(124,332)	(126,138)	(1,806)	101.45%
Other Financing	-	-	-	N/A
Change in Fund Balance	$ (136)	$ 372	$ 508	273.53%
Required Operating Levy	$ 234,709	Annual		

Debt Service (Annual Costs - 2020)

	Principal	Interest	Total	% of Total
2010 BABS - B Bonds	-	-	-	
2014 GO Bond	-	-	-	
2015 GO Bond	-	-	-	
2017 GO Bond	-	-	-	
2018 GO Bond	-	-	-	
	-	-	-	
	-	-	-	
Total Debt Service	$ -	$ -	$ -	
Required Debt Levy	$ -	Annual		

Total Annual Levy **$ 234,709**

5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
Project 1	$ -	$ -	$ -	0%
Project 2	-	-	-	0%
Project 3	-	-	-	0%
Total	$ -	$ -	$ -	

County Administrator

2020 – 1st Quarter Financial Report

General Operating (1st Quarter - 2020)

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 69,759	$ 69,754	$ (5)	99.99%
Wages & Benefits	(53,147)	(52,183)	964	98.19%
Operating Expense	(4,706)	(3,537)	1,169	75.16%
Interdepartmental	(13,961)	(11,634)	2,327	83.33%
Capital Outlay	-	-	-	N/A
Total Expenses	(71,814)	(67,354)	4,460	93.79%
Other Financing	-	-	-	N/A
Change in Fund Balance	$ (2,055)	$ 2,400	$ 4,455	116.79%
Required Operating Levy	$ 278,674	Annual		

Debt Service (Annual Costs - 2020)

	Principal	Interest	Total	% of Total
2010 BABS - B Bonds	-	-	-	
2014 GO Bond	-	-	-	
2015 GO Bond	-	-	-	
2017 GO Bond	-	-	-	
2018 GO Bond	-	-	-	
	-	-	-	
	-	-	-	
Total Debt Service	$ -	$ -	$ -	
Required Debt Levy	$ -	Annual		

Total Annual Levy **$ 278,674**

5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
Project 1	$ -	$ -	$ -	0%
Project 2	-	-	-	0%
Project 3	-	-	-	0%
Total	$ -	$ -	$ -	

County Board

2020 – 1st Quarter Financial Report

General Operating (1st Quarter - 2020)

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 59,775	$ 59,775	$ -	100.00%
Wages & Benefits	(37,979)	(33,335)	4,644	87.77%
Operating Expense	(25,038)	(23,725)	1,313	94.76%
Interdepartmental	(9,842)	(9,797)	45	99.54%
Capital Outlay	-	-	-	N/A
Total Expenses	(72,859)	(66,857)	6,002	91.76%
Other Financing	-	-	-	N/A
Change in Fund Balance	$ (13,084)	$ (7,082)	$ 6,002	54.13%
Required Operating Levy	$ 239,096	Annual		

Debt Service (Annual Costs - 2020)

	Principal	Interest	Total	% of Total
2010 BABS - B Bonds	-	-	-	
2014 GO Bond	-	-	-	
2015 GO Bond	-	-	-	
2017 GO Bond	-	-	-	
2018 GO Bond	-	-	-	
	-	-	-	
	-	-	-	
Total Debt Service	$ -	$ -	$ -	
Required Debt Levy	$ -	Annual		

Total Annual Levy **$ 239,096**

5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
Project 1	$ -	$ -	$ -	0%
Project 2	-	-	-	0%
Project 3	-	-	-	0%
Total	$ -	$ -	$ -	

County Clerk

2020 – 1st Quarter Financial Report

General Operating (1st Quarter - 2020)

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 84,614	$ 78,372	$ (6,242)	92.62%
Wages & Benefits	(44,747)	(45,575)	(828)	101.85%
Operating Expense	(34,010)	(33,165)	845	97.52%
Interdepartmental	(27,304)	(45,356)	(18,052)	166.11%
Capital Outlay	-	-	-	N/A
Total Expenses	(106,061)	(124,096)	(18,035)	117.00%
Other Financing	-	-	-	N/A
Change in Fund Balance	$ (21,447)	$ (45,724)	$ (24,277)	213.20%
Required Operating Levy	$ 246,726	Annual		

Debt Service (Annual Costs - 2020)

	Principal	Interest	Total	% of Total
2010 BABS - B Bonds	2,565	49	2,614	0.30%
2014 GO Bond	-	-	-	
2015 GO Bond	-	-	-	
2017 GO Bond	47,000	9,096	56,096	5.00%
2018 GO Bond	-	-	-	
	-	-	-	
	-	-	-	
Total Debt Service	$ 49,565	$ 9,145	$ 58,710	
Required Debt Levy	$ 58,710	Annual		

Total Annual Levy **$ 305,436**

5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
Project 1	$ -	$ -	$ -	0%
Project 2	-	-	-	0%
Project 3	-	-	-	0%
Total	$ -	$ -	$ -	

Court Commissioner

2020 – 1st Quarter Financial Report

General Operating (1st Quarter - 2020)

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 88,977	$ 86,414	$ (2,563)	97.12%
Wages & Benefits	(64,391)	(64,532)	(141)	100.22%
Operating Expense	(11,546)	(7,387)	4,159	63.98%
Interdepartmental	(11,647)	(10,746)	901	92.26%
Capital Outlay	-	-	-	N/A
Total Expenses	(87,584)	(82,665)	4,919	94.38%
Other Financing	-	-	-	N/A
Change in Fund Balance	$ 1,393	$ 3,749	$ 2,356	269.13%
Required Operating Levy	$ 288,013	Annual		

Debt Service (Annual Costs - 2020)

	Principal	Interest	Total	% of Total
2010 BABS - B Bonds	-	-	-	
2014 GO Bond	-	-	-	
2015 GO Bond	-	-	-	
2017 GO Bond	-	-	-	
2018 GO Bond	-	-	-	
	-	-	-	
	-	-	-	
Total Debt Service	$ -	$ -	$ -	
Required Debt Levy	$ -	Annual		

Total Annual Levy **$ 288,013**

5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
Project 1	$ -	$ -	$ -	0%
Project 2	-	-	-	0%
Project 3	-	-	-	0%
Total	$ -	$ -	$ -	

District Attorney

2020 – 1st Quarter Financial Report

General Operating (1st Quarter - 2020)

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 224,811	$ 214,680	$ (10,131)	95.49%
Wages & Benefits	(192,686)	(176,704)	15,982	91.71%
Operating Expense	(29,380)	(15,603)	13,777	53.11%
Interdepartmental	(64,117)	(60,145)	3,972	93.81%
Capital Outlay	-	-	-	N/A
Total Expenses	(286,183)	(252,452)	33,731	88.21%
Other Financing	-	-	-	N/A
Change in Fund Balance	$ (61,372)	$ (37,772)	$ 23,600	61.55%
Required Operating Levy	$ 833,138	Annual		

Debt Service (Annual Costs - 2020)

	Principal	Interest	Total	% of Total
2010 BABS - B Bonds	-	-	-	
2014 GO Bond	-	-	-	
2015 GO Bond	-	-	-	
2017 GO Bond	-	-	-	
2018 GO Bond	-	-	-	
	-	-	-	
	-	-	-	
Total Debt Service	$ -	$ -	$ -	
Required Debt Levy	$ -	Annual		

Total Annual Levy **$ 833,138**

5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
Project 1	$ -	$ -	$ -	0%
Project 2	-	-	-	0%
Project 3	-	-	-	0%
Total	$ -	$ -	$ -	

Finance

2020 – 1st Quarter Financial Report

General Operating (1st Quarter - 2020)

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 434,610	$ 401,590	$ (33,020)	92.40%
Wages & Benefits	(330,761)	(283,455)	47,306	85.70%
Operating Expense	(18,594)	(3,047)	15,547	16.39%
Interdepartmental	(88,345)	(67,895)	20,450	76.85%
Capital Outlay	-	-	-	N/A
Total Expenses	(437,700)	(354,397)	83,303	80.97%
Other Financing	-	-	-	N/A
Change in Fund Balance	$ (3,090)	$ 47,193	$ 50,283	1527.28%
Required Operating Levy	$ 1,119,326	Annual		

Debt Service (Annual Costs - 2020)

	Principal	Interest	Total	% of Total
2010 BABS - B Bonds	-	-	-	
2014 GO Bond	-	-	-	
2015 GO Bond	-	-	-	
2017 GO Bond	-	-	-	
2018 GO Bond	-	-	-	
	-	-	-	
	-	-	-	
Total Debt Service	$ -	$ -	$ -	
Required Debt Levy	$ -	Annual		

Total Annual Levy **$ 1,119,326**

5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
New Financial System	$ 1,400,000	$ 430,256	$ 969,744	0%
Project 2	-	-	-	0%
Project 3	-	-	-	0%
Total	$ 1,400,000	$ 430,256	$ 969,744	

Human Resources

2020 – 1st Quarter Financial Report

General Operating (1st Quarter - 2020)

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 197,400	$ 195,711	$ (1,689)	99.14%
Wages & Benefits	(123,497)	(90,251)	33,246	73.08%
Operating Expense	(35,656)	(24,628)	11,028	69.07%
Interdepartmental	(39,579)	(25,510)	14,069	64.45%
Capital Outlay	-	-	-	N/A
Total Expenses	(198,732)	(140,389)	58,343	70.64%
Other Financing	-	-	-	N/A
Change in Fund Balance	$ (1,332)	$ 55,322	$ 56,654	4153.30%
Required Operating Levy	$ 659,212	Annual		

Debt Service (Annual Costs - 2020)

	Principal	Interest	Total	% of Total
2010 BABS - B Bonds	-	-	-	
2014 GO Bond	-	-	-	
2015 GO Bond	-	-	-	
2017 GO Bond	-	-	-	
2018 GO Bond	-	-	-	
	-	-	-	
	-	-	-	
Total Debt Service	$ -	$ -	$ -	
Required Debt Levy	$ -	Annual		

Total Annual Levy **$ 659,212**

5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
Project 1	$ -	$ -	$ -	0%
Project 2	-	-	-	0%
Project 3	-	-	-	0%
Total	$ -	$ -	$ -	

Medical Examiner

2020 – 1st Quarter Financial Report

General Operating (1st Quarter - 2020)

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 54,398	$ 52,466	$ (1,932)	96.45%
Wages & Benefits	(26,170)	(32,780)	(6,610)	125.26%
Operating Expense	(32,770)	(20,633)	12,137	62.96%
Interdepartmental	(6,343)	(6,441)	(98)	101.55%
Capital Outlay	-	-	-	N/A
Total Expenses	(65,283)	(59,854)	5,429	91.68%
Other Financing	-	-	-	N/A
Change in Fund Balance	$ (10,885)	$ (7,388)	$ 3,497	67.87%
Required Operating Levy	$ 78,747	Annual		

Debt Service (Annual Costs - 2020)

	Principal	Interest	Total	% of Total
2010 BABS - B Bonds	-	-	-	
2014 GO Bond	-	-	-	
2015 GO Bond	-	-	-	
2017 GO Bond	-	-	-	
2018 GO Bond	-	-	-	
	-	-	-	
	-	-	-	
Total Debt Service	$ -	$ -	$ -	
Required Debt Levy	$ -	Annual		

Total Annual Levy **$ 78,747**

5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
Project 1	$ -	$ -	$ -	0%
Project 2	-	-	-	0%
Project 3	-	-	-	0%
Total	$ -	$ -	$ -	

Non-Departmental

2020 – 1st Quarter Financial Report

General Operating (1st Quarter - 2020)

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ (292,622)	$ (304,002)	$ (11,380)	103.89%
Wages & Benefits	-	-	-	N/A
Operating Expense	(1,691,545)	(1,608,017)	83,528	95.06%
Interdepartmental	(714)	(779)	(65)	109.10%
Capital Outlay	-	-	-	N/A
Total Expenses	(1,692,259)	(1,608,796)	83,463	95.07%
Other Financing	(284,700)	(330,279)	(45,579)	116.01%
Change in Fund Balance	$ (2,269,581)	$ (2,243,077)	$ 26,504	98.83%
Required Operating Levy	$ (3,295,637)	Annual		

Debt Service (Annual Costs - 2020)

	Principal	Interest	Total	% of Total
2010 BABS - B Bonds	-	-	-	
2014 GO Bond	-	-	-	
2015 GO Bond	-	-	-	
2017 GO Bond	-	-	-	
2018 GO Bond	-	-	-	
	-	-	-	
	-	-	-	
Total Debt Service	$ -	$ -	$ -	
Required Debt Levy	$ -	Annual		

Total Annual Levy **$ (3,295,637)**

5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
Project 1	$ -	$ -	$ -	0%
Project 2	-	-	-	0%
Project 3	-	-	-	0%
Total	$ -	$ -	$ -	

Planning & Conservation

2020 – 1st Quarter Financial Report

General Operating (1st Quarter - 2020)

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 561,250	$ 617,431	$ 56,181	110.01%
Wages & Benefits	(222,832)	(218,904)	3,928	98.24%
Operating Expense	(202,093)	(307,217)	(105,124)	152.02%
Interdepartmental	(92,881)	(97,212)	(4,331)	104.66%
Capital Outlay	(40,000)	(41,101)	(1,101)	102.75%
Total Expenses	(557,806)	(664,434)	(106,628)	119.12%
Other Financing	17,513	16,588	(926)	94.72%
Change in Fund Balance	$ 20,957	$ (30,416)	$ (51,373)	145.13%
Required Operating Levy	$ 1,146,714	Annual		

Debt Service (Annual Costs - 2020)

	Principal	Interest	Total	% of Total
2010 BABS - B Bonds	$ 17,100	$ 329	$ 17,429	2.00%
2014 GO Bond	-	-	-	
2015 GO Bond	11,550	1,739	13,289	1.00%
2017 GO Bond	9,400	1,819	11,219	1.00%
2018 GO Bond	15,719	1,773	17,492	1.05%
	-	-	-	
	-	-	-	
Total Debt Service	$ 53,769	$ 5,660	$ 59,429	
Required Debt Levy	$ 59,429	Annual		
Total Annual Levy	**$**	**1,206,143**		

5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
Amsterdam Dunes (15-19)	1,062,400	106,937	955,463	10%
Marsh Campground Upgrade - South Area (15-16)	192,000	27,642	164,358	14%
Marsh Multi-Purpose Building & Storage Facilities (16-19)	350,000		350,000	0%
Marsh Bypass & Dam Reconstruction (17, 19)	180,500	49,699	130,801	28%
Total	$ 1,784,900	$ 184,278	$ 1,600,622	

Register of Deeds

2020 – 1st Quarter Financial Report

General Operating (1st Quarter - 2020)

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 154,488	$ 178,629	$ 24,141	115.63%
Wages & Benefits	(95,029)	(94,434)	595	99.37%
Operating Expense	(186,535)	(91,029)	95,506	48.80%
Interdepartmental	(40,702)	(41,501)	(799)	101.96%
Capital Outlay	-	-	-	N/A
Total Expenses	(322,266)	(226,964)	95,302	70.43%
Other Financing	35,200	78,692	43,492	223.56%
Change in Fund Balance	$ (132,578)	$ 30,357	$ 162,935	22.90%
Required Operating Levy	$ (106,346)	Annual		

Debt Service (Annual Costs - 2020)

	Principal	Interest	Total	% of Total
2010 BABS - B Bonds	-	-	-	
2014 GO Bond	-	-	-	
2015 GO Bond	-	-	-	
2017 GO Bond	-	-	-	
2018 GO Bond	-	-	-	
	-	-	-	
	-	-	-	
Total Debt Service	$ -	$ -	$ -	
Required Debt Levy	$ -	Annual		

Total Annual Levy **$ (106,346)**

5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
Project 1	$ -	$ -	$ -	0%
Project 2	-	-	-	0%
Project 3	-	-	-	0%
Total	$ -	$ -	$ -	

Sheriff

2020 – 1st Quarter Financial Report

General Operating (1st Quarter - 2020)

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 5,510,410	$ 5,441,638	$ (68,772)	98.75%
Wages & Benefits	(3,482,162)	(3,583,945)	(101,783)	102.92%
Operating Expense	(937,564)	(958,367)	(20,803)	102.22%
Interdepartmental	(1,050,475)	(954,677)	95,798	90.88%
Capital Outlay	(382,511)	(136,757)	245,754	35.75%
Total Expenses	(5,852,712)	(5,633,746)	218,966	96.26%
Other Financing	126,512	126,509	(3)	100.00%
Change in Fund Balance	$ (215,790)	$ (65,599)	$ 150,191	30.40%
Required Operating Levy	$ 19,712,362	Annual		

Debt Service (Annual Costs - 2020)

	Principal	Interest	Total	% of Total
2010 BABS - B Bonds	$ 17,100	$ 329	$ 17,429	2.00%
2014 GO Bond	1,217,650	192,339	1,409,989	71.00%
2015 GO Bond	11,550	1,739	13,289	1.18%
2017 GO Bond	-	-	-	
2018 GO Bond	-	-	-	
	-	-	-	
	-	-	-	
Total Debt Service	$ 1,246,300	$ 194,407	$ 1,440,707	
Required Debt Levy	$ 1,440,707	Annual		

Total Annual Levy **$ 21,153,069**

5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
Project 1	-	-	$ -	
Project 2	-	-	-	
Project 3	-	-	-	
Total	$ -	$ -	$ -	

Note this detailed tab includes the Public Safety Special Revenue

Treasurer

2020 – 1st Quarter Financial Report

General Operating (1st Quarter - 2020)

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 539,527	$ 554,990	$ 15,463	102.87%
Wages & Benefits	(108,501)	(100,610)	7,891	92.73%
Operating Expense	(93,844)	(37,755)	56,089	40.23%
Interdepartmental	(138,581)	(137,002)	1,579	98.86%
Capital Outlay	(20,000)	(50,998)	(30,998)	254.99%
Total Expenses	(360,926)	(326,365)	34,561	90.42%
Other Financing	35,125	1,611	(33,514)	4.59%
Change in Fund Balance	$ 213,726	$ 230,236	$ 16,510	107.73%
Required Operating Levy	$ 568,798	Annual		

Debt Service (Annual Costs - 2020)

	Principal	Interest	Total	% of Total
2010 BABS - B Bonds	-	-	-	
2014 GO Bond	-	-	-	
2015 GO Bond	-	-	-	
2017 GO Bond	-	-	-	
2018 GO Bond	-	-	-	
	-	-	-	
	-	-	-	
Total Debt Service	$ -	$ -	$ -	
Required Debt Levy	$ -	Annual		

Total Annual Levy **$ 568,798**

5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
Project 1				0%
Project 2				0%
Project 3	-	-	-	0%
Total	$ -	$ -	$ -	

UW - Campus

2020 – 1st Quarter Financial Report

General Operating (1st Quarter - 2020)

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 27,615	$ 27,615	$ -	100.00%
Wages & Benefits	-	-	-	N/A
Operating Expense	(48,175)	(42,800)	5,375	88.84%
Interdepartmental	(5,030)	(6,348)	(1,318)	126.20%
Capital Outlay	-	-	-	N/A
Total Expenses	(53,205)	(49,148)	4,057	92.37%
Other Financing	-	-	-	N/A
Change in Fund Balance	$ (25,590)	$ (21,533)	$ 4,057	84.15%
Required Operating Levy	$ 110,461	Annual		

Debt Service (Annual Costs - 2020)

	Principal	Interest	Total	% of Total
2010 BABS - B Bonds	$ 34,200	$ 658	$ 34,858	4.00%
2014 GO Bond	-	-	-	
2015 GO Bond	150,150	22,601	172,751	12.66%
2017 GO Bond	-	-	-	
2018 GO Bond	-	-	-	
	-	-	-	
	-	-	-	
Total Debt Service	$ 184,350	$ 23,259	$ 207,609	
Required Debt Levy	$ 207,609	Annual		

Total Annual Levy **$ 318,070**

5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
UWS - Fine Arts Add & Remodel (16)	35,000	-	35,000	0%
Project 2		-	-	
		-	-	
Total	$ 35,000	$ -	$ 35,000	

UW - Extension

2020 – 1st Quarter Financial Report

General Operating (1st Quarter - 2020)

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 119,220	$ 120,409	$ 1,189	101.00%
Wages & Benefits	(22,865)	(22,433)	432	98.11%
Operating Expense	(80,039)	(71,890)	8,149	89.82%
Interdepartmental	(17,631)	(16,885)	746	95.77%
Capital Outlay	-	-	-	N/A
Total Expenses	(120,535)	(111,208)	9,327	92.26%
Other Financing	-	-	-	N/A
Change in Fund Balance	$ (1,315)	$ 9,201	$ 10,516	699.70%
Required Operating Levy	$ 421,217	Annual		

Debt Service (Annual Costs - 2020)

	Principal	Interest	Total	% of Total
2010 BABS - B Bonds	-	-	-	
2014 GO Bond	-	-	-	
2015 GO Bond	-	-	-	
2017 GO Bond	-	-	-	
2018 GO Bond	-	-	-	
	-	-	-	
	-	-	-	
Total Debt Service	$ -	$ -	$ -	
Required Debt Levy	$ -	Annual		

Total Annual Levy **$ 421,217**

5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
Project 1	$ -	$ -	$ -	0%
Project 2	-	-	-	0%
Project 3	-	-	-	0%
Total	$ -	$ -	$ -	

Veterans Commission

2020 – 1st Quarter Financial Report

General Operating (1st Quarter - 2020)

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 5,483	$ 5,484	$ 1	100.02%
Wages & Benefits	(533)	(86)	447	16.14%
Operating Expense	(6,070)	(1,730)	4,340	28.50%
Interdepartmental	(12)	(12)	-	100.00%
Capital Outlay	-	-	-	N/A
Total Expenses	(6,615)	(1,828)	4,787	27.63%
Other Financing	-	-	-	N/A
Change in Fund Balance	$ (1,132)	$ 3,656	$ 4,788	322.97%
Required Operating Levy	$ 21,930	Annual		

Debt Service (Annual Costs - 2020)

	Principal	Interest	Total	% of Total
2010 BABS - B Bonds	-	-	-	
2014 GO Bond	-	-	-	
2015 GO Bond	-	-	-	
2017 GO Bond	-	-	-	
2018 GO Bond	-	-	-	
	-	-	-	
	-	-	-	
Total Debt Service	$ -	$ -	$ -	
Required Debt Levy	$ -	Annual		

Total Annual Levy **$ 21,930**

5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
Project 1	$ -	$ -	$ -	0%
Project 2	-	-	-	0%
Project 3	-	-	-	0%
Total	$ -	$ -	$ -	

Veterans Service

2020 – 1st Quarter Financial Report

General Operating (1st Quarter - 2020)

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 83,107	$ 84,121	$ 1,014	101.22%
Wages & Benefits	(46,127)	(44,240)	1,887	95.91%
Operating Expense	(3,487)	(1,614)	1,873	46.29%
Interdepartmental	(22,302)	(21,517)	785	96.48%
Capital Outlay	-	-	-	N/A
Total Expenses	(71,916)	(67,371)	4,545	93.68%
Other Financing	-	-	-	N/A
Change in Fund Balance	$ 11,191	$ 16,750	$ 5,559	149.67%
Required Operating Levy	$ 280,425	Annual		

Debt Service (Annual Costs - 2020)

	Principal	Interest	Total	% of Total
2010 BABS - B Bonds	-	-	-	
2014 GO Bond	-	-	-	
2015 GO Bond	-	-	-	
2017 GO Bond	-	-	-	
2018 GO Bond	-	-	-	
	-	-	-	
	-	-	-	
Total Debt Service	$ -	$ -	$ -	
Required Debt Levy	$ -	Annual		

Total Annual Levy **$ 280,425**

5 Year Plan Status

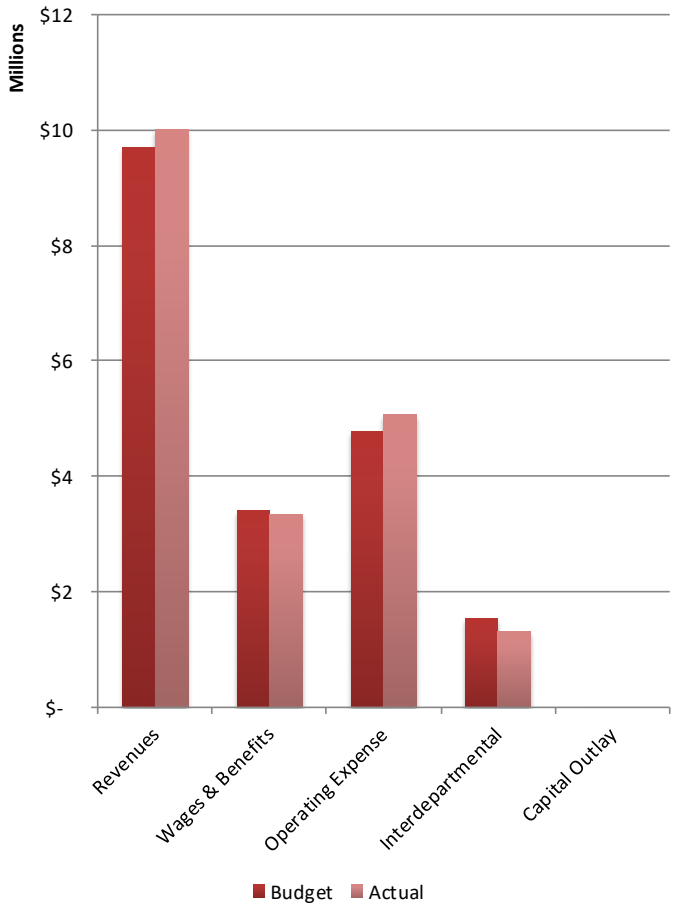
Project/Year	Budget	Spent	Remaining	Status
Project 1	$ -	$ -	$ -	0%
Project 2	-	-	-	0%
Project 3	-	-	-	0%
Total	$ -	$ -	$ -	

Special Revenue Fund

(Budget to Actual)

Year to Date March 31, 2020

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 9,711,477	$ 10,020,666	$ 309,189	103%
Wages & Benefits	(3,409,258)	(3,346,935)	62,323	98%
Operating Expense	(4,786,774)	(5,065,083)	(278,309)	106%
Interdepartmental	(1,515,445)	(1,311,631)	203,814	87%
Capital Outlay	-	-	-	N/A
Total Expenses	(9,711,477)	(9,723,649)	(12,172)	100%
Other Financing	-	-	-	N/A
Change in Fund Balance	$ -	$ 297,017	$ 297,017	N/A



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

Special Revenue Fund (Variance Change)

Year to Date March 31, 2020

	Prior Month	Variance Current Month	Change
Revenues	$ 298,366	$ 309,189	$ 10,823
Wages & Benefits	54,951	62,323	7,372
Operating Expense	(157,545)	(278,309)	(120,764)
Interdepartmental	73,134	203,814	130,680
Capital Outlay	-	-	-
Total Expenses	(29,460)	(12,172)	17,288
Other Financing	-	-	-
Change in Fund Balance	$ 268,906	$ 297,017	$ 28,111

- Revenues are more than budgeted. State grants are more than budgeted due to grants claiming as supported by allowable expenses but HHS Services is less than budgeted due to fluctuations of client eligibility and enrollment
- Positive Wage & Benefits positive variance due to several position vacancies but negative variance for overtime due to child protective services and long term support case increases and staffing for Covid-19 crisis
- Operating Expense negative variance due to fluctuations based on client needs specifically relating to state corrections, IMD, CBRF, AFH's, and other administrative payments
- Interdepartmental positive variance due to several position vacancies

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

Special Revenue Fund – Department/Division Analysis

Year to Date March 31, 2020

Overall Budget

Department	Revenue	Variances Expenditures	Other Financing	Total	% of Outflow
Community Programs	$ (1,374,177)	$ 137,897	$ -	$ (1,236,280)	-26.10%
Economic Support	62,598	100,562	-	163,160	15.58%
Elder Services	22,988	14,792	-	37,780	9.79%
HHS Administration	649	(14,708)	-	(14,059)	-72.54%
Public Health Service	26,730	(20,435)	-	6,295	0.88%
Social Services	1,566,769	(213,408)	-	1,353,361	48.21%
Total HHS	**$ 305,557**	**$ 4,700**	**$ -**	**$ 310,257**	3.19%
Public Safety Sp Rev	3,632	(16,872)	-	(13,240)	0.00%

Overtime

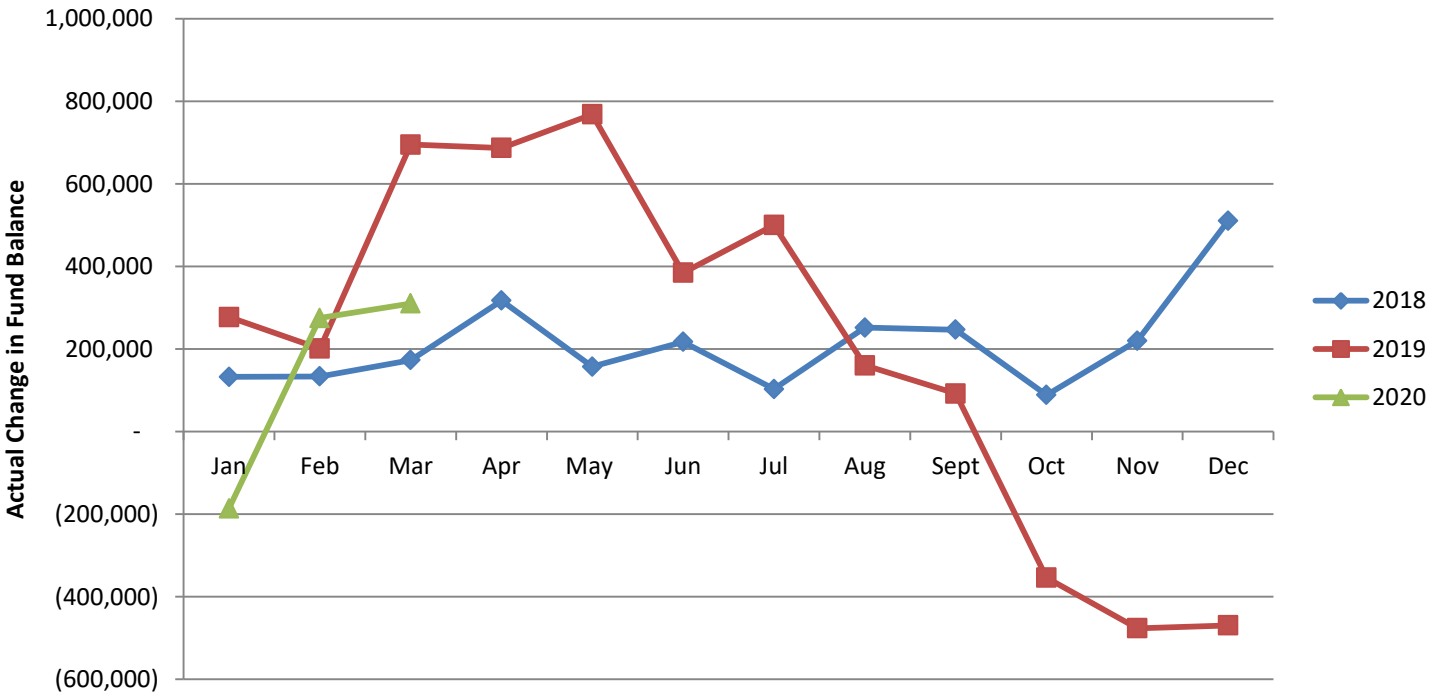
Department	Overtime Budget	Actual	$ Variance	% Variance
Community Programs	$ 4,575	$ 1,898	$ 2,677	58.51%
Economic Support	747	358	389	52.07%
Elder Services	908	169	739	81.39%
HHS Administration	300	(165)	465	155.00%
Public Health Service	411	15,088	(14,677)	-3571.05%
Social Services	8,523	14,522	(5,999)	-70.39%
Total	**$ 15,464**	**$ 31,870**	**$ (16,406)**	-106.09%
Public Safety Sp Rev	-	-	-	0.00%

- Community Programs – Revenue variance due to less than budgeted state grants and medical assistance due to client program eligibility and enrollment fluctuations; Expense variance due to wages and benefits related to position vacancies
- Economic Support – Revenue variance due to prior year state payments ; Expense variance due wages and benefits related to position vacancies
- Social Services – Revenue variance due to grants being claimed as supported by allowable expenses (budget adjustments will be completed); Expense variance due to costs high cost children at department of corrections, more child caring institution children, and related administrative payments

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

Special Revenue Fund

(Actual Change in Fund Balance Analysis by Month)
Year to Date March 31, 2020



Health & Human Services

2020 – 1st Quarter Financial Report

General Operating (1st Quarter - 2020)

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 9,711,477	$ 10,017,034	$ 305,557	103.15%
Wages & Benefits	(3,409,258)	(3,346,935)	62,323	98.17%
Operating Expense	(4,786,774)	(5,048,211)	(261,437)	105.46%
Interdepartmental	(1,515,445)	(1,311,631)	203,814	86.55%
Capital Outlay	-	-	-	N/A
Total Expenses	(9,711,477)	(9,706,777)	4,700	99.95%
Other Financing	-	-	-	N/A
Change in Fund Balance	$ -	$ 310,257	$ 310,257	N/A
Required Operating Levy	$ 14,011,572	Annual		

Debt Service (Annual Costs - 2020)

	Principal	Interest	Total	% of Total
2010 BABS - B Bonds	$ 21,375	$ 411	$ 21,786	3.00%
2014 GO Bond	-	-	-	
2015 GO Bond	-	-	-	
2017 GO Bond	-	-	-	
2018 GO Bond	-	-	-	
	-	-	-	
	-	-	-	
Total Debt Service	$ 21,375	$ 411	$ 21,786	
Required Debt Levy	$ 21,786	Annual		

Total Annual Levy **$ 14,033,358**

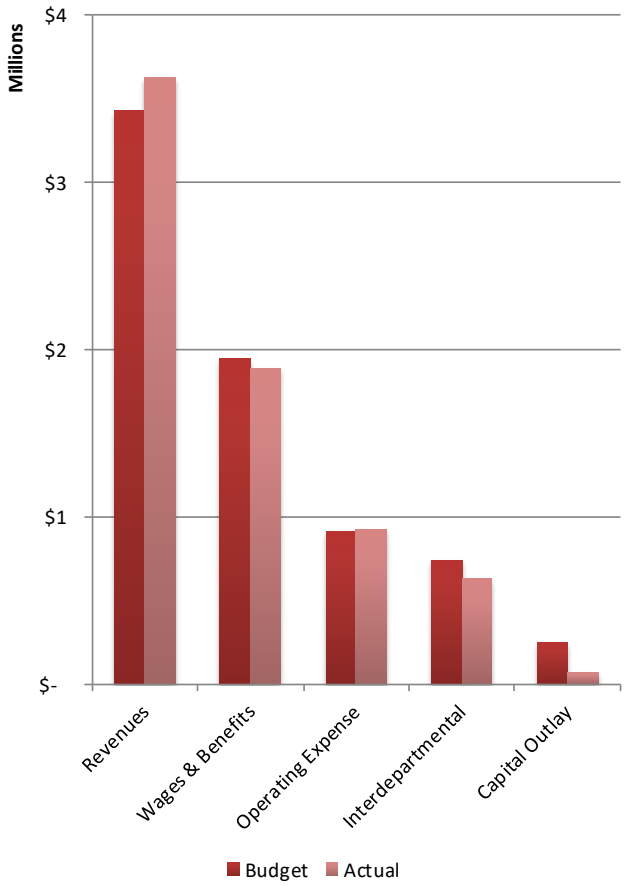
5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
HHS Software Upgrade (14)	1,060,911	590,037	$ 470,874	56%
Project 2	-	-	-	0%
Project 3	-	-	-	0%
Total	$ 1,060,911	$ 590,037	$ 470,874	

Enterprise Fund (Budget to Actual)

Year to Date March 31, 2020

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 3,425,230	$ 3,629,253	$ 204,023	106%
Wages & Benefits	(1,946,780)	(1,887,310)	59,470	97%
Operating Expense	(911,276)	(927,239)	(15,963)	102%
Interdepartmental	(740,202)	(628,503)	111,699	85%
Capital Outlay	(241,300)	(67,028)	174,272	28%
Total Expenses	(3,839,558)	(3,510,080)	329,478	91%
Other Financing	-	-	-	N/A
Change in Fund Balance	$ (414,328)	$ 119,173	$ 533,501	29%



Enterprise Fund includes Rocky Knoll

Enterprise Fund (Variance Change)

Year to Date March 31, 2020

	Prior Month	Current Month	Variance Change
Revenues	$ 190,943	$ 204,023	$ 13,080
Wages & Benefits	(17,795)	59,470	77,265
Operating Expense	15,213	(15,963)	(31,176)
Interdepartmental	62,693	111,699	49,006
Capital Outlay	145,272	174,272	29,000
Total Expenses	205,383	329,478	124,095
Other Financing	-	-	-
Change in Fund Balance	$ 396,326	$ 533,501	$ 137,175

- Revenue variance due to more than budgeted health care services revenue. Current month change due to Focus on Energy reimbursement for LED lights. Budgeted census for March was 129.0, average census for March was 123.03
- Positive Wages & Benefits expense change due to vacant positions
- Operating Expense variance is due to more than budgeted contracted services but less than budgeted structural repairs and food supplies
- Positive Interdepartmental expenses variance are a result of lower than budgeted health insurance expenses due to open positions and staff benefit plan options selected
- Capital Outlay current month variance due to approved purchases utilizing the CPE funds from 2019 not purchased yet

Enterprise Fund is Rocky Knoll

Enterprise Fund – Department Analysis

Year to Date March 31, 2020

Overall Budget

Department	Variances Revenue	Expenditures	Other Financing	Total	% of Outflow
Rocky Knoll	$ 204,023	$ 329,479	$ -	$ 533,502	13.89%
Total	**$ 204,023**	**$ 329,479**	**$ -**	**$ 533,502**	

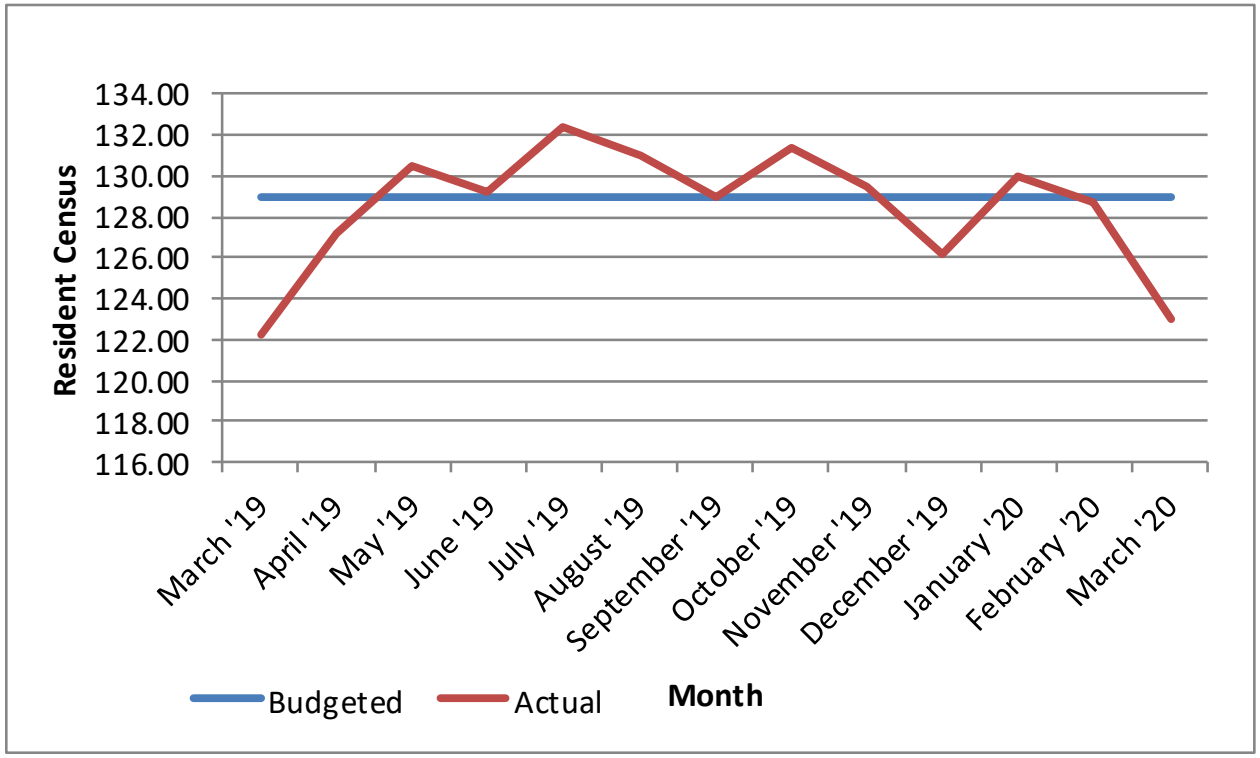
Overtime

Department	Overtime Budget	Actual	$ Variance	% Variance
Rocky Knoll	$ 76,703	$ 87,727	$ (11,024)	-14.37%
Total	**$ 76,703**	**$ 87,727**	**$ (11,024)**	

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

Enterprise Fund (Budget to Actual Census)

March 31, 2020 (12 Month History)



Rocky Knoll

2020 – 1st Quarter Financial Report

General Operating (1st Quarter - 2020)

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 3,425,230	$ 3,629,253	$ 204,023	105.96%
Wages & Benefits	(1,946,780)	(1,887,310)	59,470	96.95%
Operating Expense	(911,276)	(927,239)	(15,963)	101.75%
Interdepartmental	(740,202)	(628,503)	111,699	84.91%
Capital Outlay	(241,300)	(67,028)	174,272	27.78%
Total Expenses	(3,839,558)	(3,510,080)	329,478	91.42%
Other Financing	-	-	-	N/A
Change in Fund Balance	$ (414,328)	$ 119,173	$ 533,501	28.76%
Required Operating Levy	$ 846,506	Annual		

Debt Service (Annual Costs - 2020)

	Principal	Interest	Total	% of Total
2010 BABS - B Bonds	$ 25,650	$ 494	$ 26,144	3.00%
2014 GO Bond	-	-	-	
2015 GO Bond	34,650	5,216	39,866	3.00%
2017 GO Bond	14,100	2,729	16,829	1.50%
2018 GO Bond	24,701	2,785	27,486	1.65%
	-	-	-	
	-	-	-	
	-	-	-	
Total Debt Service	$ 99,101	$ 11,224	$ 110,325	
Required Debt Levy	$ 110,325	Annual		

Total Annual Levy **$ 956,831**

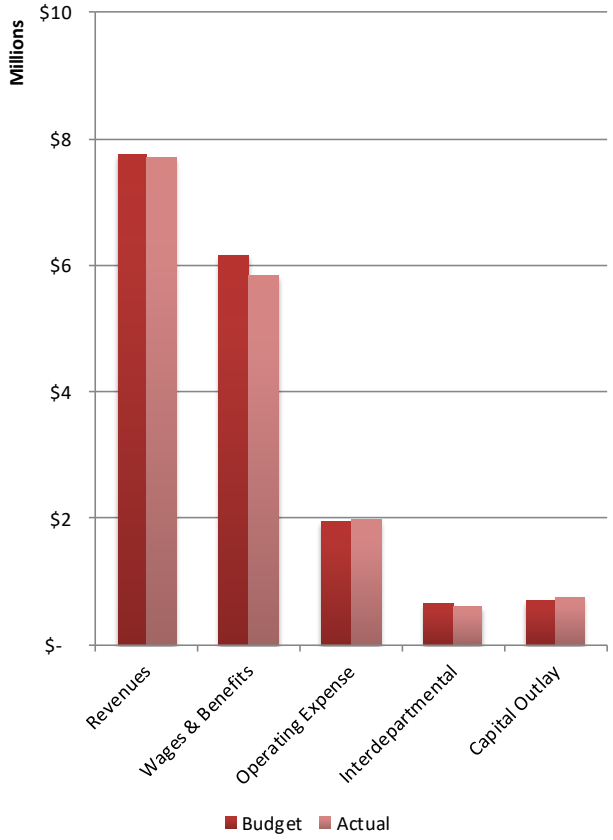
5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
Woodland Village boiler Install (19)	100,000	90,326	9,674	90%
Resident Alert/Security System (19)	180,500	165,496	15,004	92%
Onsite Child Care (20)	118,484	4,748	113,736	4%
Project 4			-	
Total	$ 398,984	$ 260,570	$ 138,414	

Internal Services (Budget to Actual)

Year to Date March 31, 2020

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 7,761,741	$ 7,697,575	$ (64,166)	99%
Wages & Benefits	(6,161,662)	(5,827,275)	334,387	95%
Operating Expense	(1,955,496)	(1,973,153)	(17,657)	101%
Interdepartmental	(642,622)	(602,207)	40,415	94%
Capital Outlay	(695,226)	(753,144)	(57,918)	108%
Total Expenses	(9,455,006)	(9,155,779)	299,227	97%
Other Financing	(472,660)	(487,880)	(15,220)	103%
Change in Fund Balance	$ (2,165,925)	$ (1,946,084)	$ 219,841	90%



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

Internal Services (Variance Change)

Year to Date March 31, 2020

	Prior Month	Variance Current Month	Change
Revenues	$ 140,537	$ (64,166)	$ (204,703)
Wages & Benefits	138,991	334,387	195,396
Operating Expense	(103,464)	(17,657)	85,807
Interdepartmental	24,050	40,415	16,365
Capital Outlay	(362,746)	(57,918)	304,828
Total Expenses	(303,169)	299,227	602,396
Other Financing	(5,720)	(15,220)	(9,500)
Change in Fund Balance	$ (168,352)	$ 219,841	$ 388,193

- March revenues are less than budgeted due to less than budgeted employee benefits & insurance interdepartmental health insurance revenue but more than budgeted state and municipal charges and state transportation aids for Highway
- Positive Wage & Benefits variance due to less than budgeted health, dental, life, and workers compensation expenses for Employee Benefits & Insurance but more than budgeted OT for Highway
- Operating Expenses variance reflects more than budgeted expenses. The current month change mainly due to less than budgeted software maintenance for IT and roadway for Highway but more than budgeted auto parts and maintenance of equipment for Highway
- Interdepartmental variance due to actual department charges for health versus budgeted
- Capital Outlay current month change due to purchases budgeted for vehicles for Highway that were purchased in a prior month

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

Internal Service Fund – Department Analysis

Year to Date March 31, 2020

Overall Budget

Department	Variances Revenue	Expenditures	Other Financing	Total	% of Outflow
Employee Benefits & Insurance	$ (600,314)	$ 442,710	$ -	$ (157,604)	-3.55%
Highway	523,971	(214,875)	(120)	308,976	7.24%
Information Technology	12,178	71,390	(15,100)	68,468	11.68%
Insurance	(1)	1	-	-	0.00%
Total	**$ (64,166)**	**$ 299,226**	**$ (15,220)**	**$ 219,840**	

Overtime

Department	Overtime Budget	Actual	$ Variance	% Variance
Employee Benefits & Insurance	$ -	$ -	$ -	0.00%
Highway	124,046	223,324	(99,278)	-80.03%
Information Systems	-	182	(182)	-100.00%
Insurance	-	-	-	0.00%
Total	**$ 124,046**	**$ 223,506**	**$ (99,460)**	-80.18%

- Employee benefits & insurance – Revenue variance due to budgeted employee enrollment for health and being lower than actual enrollment; Expenditure variance due to less than budgeted health, dental, life, and workers compensation, while fitness membership was more than budgeted
  - **Health insurance reserve - $4.53M as of 3/31/2020 compared to $4.77M as of February month end**
- Highway – Revenue variance due to higher than budgeted transportation aids along with more than budgeted charges to the state and municipalities for snow plowing; Expenditure variance due to more than budgeted snow plowing overtime, auto parts and unbudgeted right of way purchases
- IT – Expenditure variance is due to timing of software renewal contracts and computer hardware purchases

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

Employee Benefits & Insurance

2020 – 1st Quarter Financial Report

General Operating (1st Quarter - 2020)

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 4,460,106	$ 3,859,792	$ (600,314)	86.54%
Wages & Benefits	(4,367,434)	(3,942,481)	424,953	90.27%
Operating Expense	(47,219)	(31,611)	15,608	66.95%
Interdepartmental	(29,998)	(27,849)	2,149	92.84%
Capital Outlay	-	-	-	N/A
Total Expenses	(4,444,651)	(4,001,941)	442,710	90.04%
Other Financing	-	-	-	N/A
Change in Fund Balance	$ 15,455	$ (142,149)	$ (157,604)	919.76%
Required Operating Levy	$ -	Annual		

Debt Service (Annual Costs - 2020)

	Principal	Interest	Total	% of Total
2010 BABS - B Bonds	-	-	-	
2014 GO Bond	-	-	-	
2015 GO Bond	-	-	-	
2017 GO Bond	-	-	-	
2018 GO Bond	-	-	-	
	-	-	-	
	-	-	-	
Total Debt Service	$ -	$ -	$ -	
Required Debt Levy	$ -	Annual		

Total Annual Levy **$ -**

5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
Project 1	$ -	$ -	$ -	0%
Project 2	-	-	-	0%
Project 3	-	-	-	0%
Total	$ -	$ -	$ -	

Highway

2020 – 1st Quarter Financial Report

General Operating (1st Quarter - 2020)

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 2,567,714	$ 3,091,685	$ 523,971	120.41%
Wages & Benefits	(1,642,138)	(1,732,384)	(90,246)	105.50%
Operating Expense	(1,351,667)	(1,455,792)	(104,125)	107.70%
Interdepartmental	(578,052)	(540,638)	37,414	93.53%
Capital Outlay	(695,226)	(753,144)	(57,918)	108.33%
Total Expenses	(4,267,083)	(4,481,958)	(214,875)	105.04%
Other Financing	7,000	6,880	(120)	98.28%
Change in Fund Balance	$ (1,692,369)	$ (1,383,393)	$ 308,976	81.74%
Required Operating Levy	$ 2,696,121	Annual		

Debt Service (Annual Costs - 2020)

	Principal	Interest	Total	% of Total
2010 BABS - B Bonds	$ 625,860	$ 12,048	$ 637,908	73.20%
2014 GO Bond	343,000	54,180	397,180	20.00%
2015 GO Bond	669,900	100,833	770,733	58.10%
2017 GO Bond	683,850	132,350	816,200	72.75%
2018 GO Bond	1,196,671	134,945	1,331,616	79.78%
	-	-	-	
	-	-	-	
Total Debt Service	$ 3,519,281	$ 434,356	$ 3,953,637	
Required Debt Levy	$ 3,953,637	Annual		

Total Annual Levy **$ 6,649,758**

5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
Bridge on CTH RR (15, 17)	310,000	109,865	200,135	35%
Reconstruction of CTH OK from CTH EE to CTH V (15-17)	2,843,760	3,181,411	(337,651)	112%
Transportation Complex (16-18)	22,523,248	22,476,656	46,592	100%
Total	$ 25,677,008	$ 25,767,932	$ (90,924)	

Information Technology

2020 – 1st Quarter Financial Report

General Operating (1st Quarter - 2020)

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 576,640	$ 588,818	$ 12,178	102.11%
Wages & Benefits	(152,090)	(152,410)	(320)	100.21%
Operating Expense	(399,329)	(328,470)	70,859	82.26%
Interdepartmental	(34,572)	(33,720)	852	97.54%
Capital Outlay	-	-	-	N/A
Total Expenses	(585,991)	(514,600)	71,391	87.82%
Other Financing	(479,660)	(494,760)	(15,100)	103.15%
Change in Fund Balance	$ (489,011)	$ (420,542)	$ 68,469	86.00%
Required Operating Levy	$ -	Annual		

Debt Service (Annual Costs - 2020)

	Principal	Interest	Total	% of Total
2010 BABS - B Bonds	$ 59,850	$ 1,152	$ 61,002	7.00%
2014 GO Bond	-	-	-	
2015 GO Bond	92,400	13,908	106,308	8.08%
2017 GO Bond	28,200	5,458	33,658	3.00%
2018 GO Bond	-	-	-	
	-	-	-	
	-	-	-	
Total Debt Service	$ 180,450	$ 20,518	$ 200,968	
Required Debt Levy	$ 200,968	Annual		

Total Annual Levy **$ 200,968**

5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
Payroll Conversion (12)	527,832	521,594	$ 6,238	99%
Microsoft Upgrade (19)	228,586	152,415	76,171	67%
Rocky Knoll Network Upgrade (20)	111,760		111,760	0%
Replace Data Center Hardware (20)	473,000	416,237	56,763	88%
Total	$ 1,341,178	$ 1,090,246	$ 250,932	

Insurance

2020 – 1st Quarter Financial Report

General Operating (1st Quarter - 2020)

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 157,281	$ 157,280	$ (1)	100.00%
Wages & Benefits	-	-	-	N/A
Operating Expense	(157,281)	(157,280)	1	100.00%
Interdepartmental	-	-	-	N/A
Capital Outlay	-	-	-	N/A
Total Expenses	(157,281)	(157,280)	1	100.00%
Other Financing	-	-	-	N/A
Change in Fund Balance	$ -	$ -	$ -	N/A
Required Operating Levy	$ -	Annual		

Debt Service (Annual Costs -2020

	Principal	Interest	Total	% of Total
2010 BABS - B Bonds	-	-	-	
2014 GO Bond	-	-	-	
2015 GO Bond	-	-	-	
2017 GO Bond	-	-	-	
2018 GO Bond	-	-	-	
	-	-	-	
	-	-	-	
Total Debt Service	$ -	$ -	$ -	
Required Debt Levy	$ -	Annual		
Total Annual Levy	**$**	**-**		

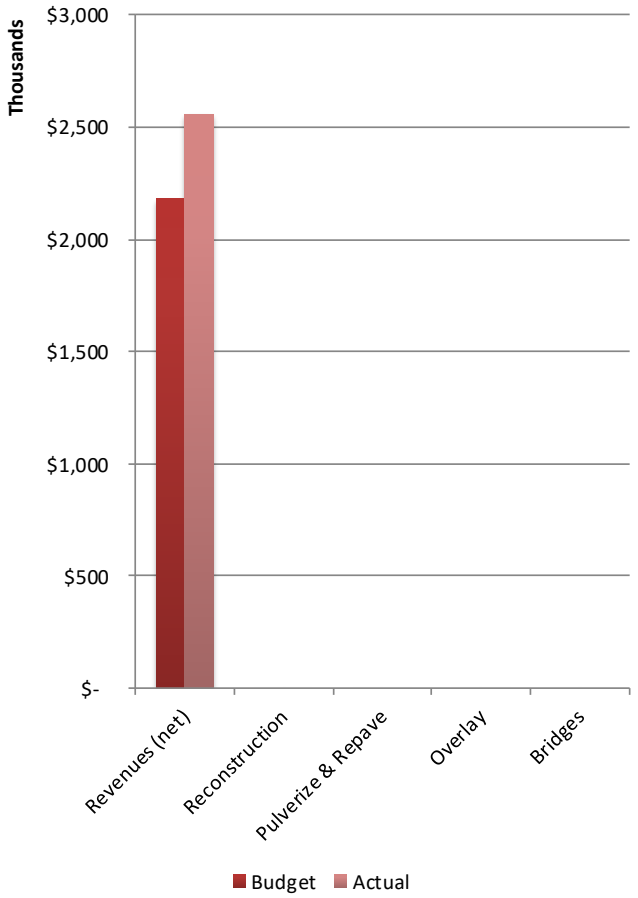
5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
Project 1	$ -	$ -	$ -	0%
Project 2	-	-	-	0%
Project 3	-	-	-	0%
Total	$ -	$ -	$ -	

Transportation Fund (Budget to Actual)

Year to Date March 31, 2020

	Budget	Actual	Variance	% Actual to Budget
County Sales Tax	$ 2,183,498	$ 2,559,432	$ 375,934	117%
Sales Tax Distribution			-	N/A
Total Revenues	2,183,498	2,559,432	375,934	117%
Reconstruction			-	N/A
Pulverize & Repave			-	N/A
Overlay			-	N/A
Bridges			-	N/A
Total Expenses	-	-	-	N/A
Other Financing	-	-	-	N/A
Change in Fund Balance	$ 2,183,498	$ 2,559,432	$ 375,934	117%



Transportation Fund (Variance Change)

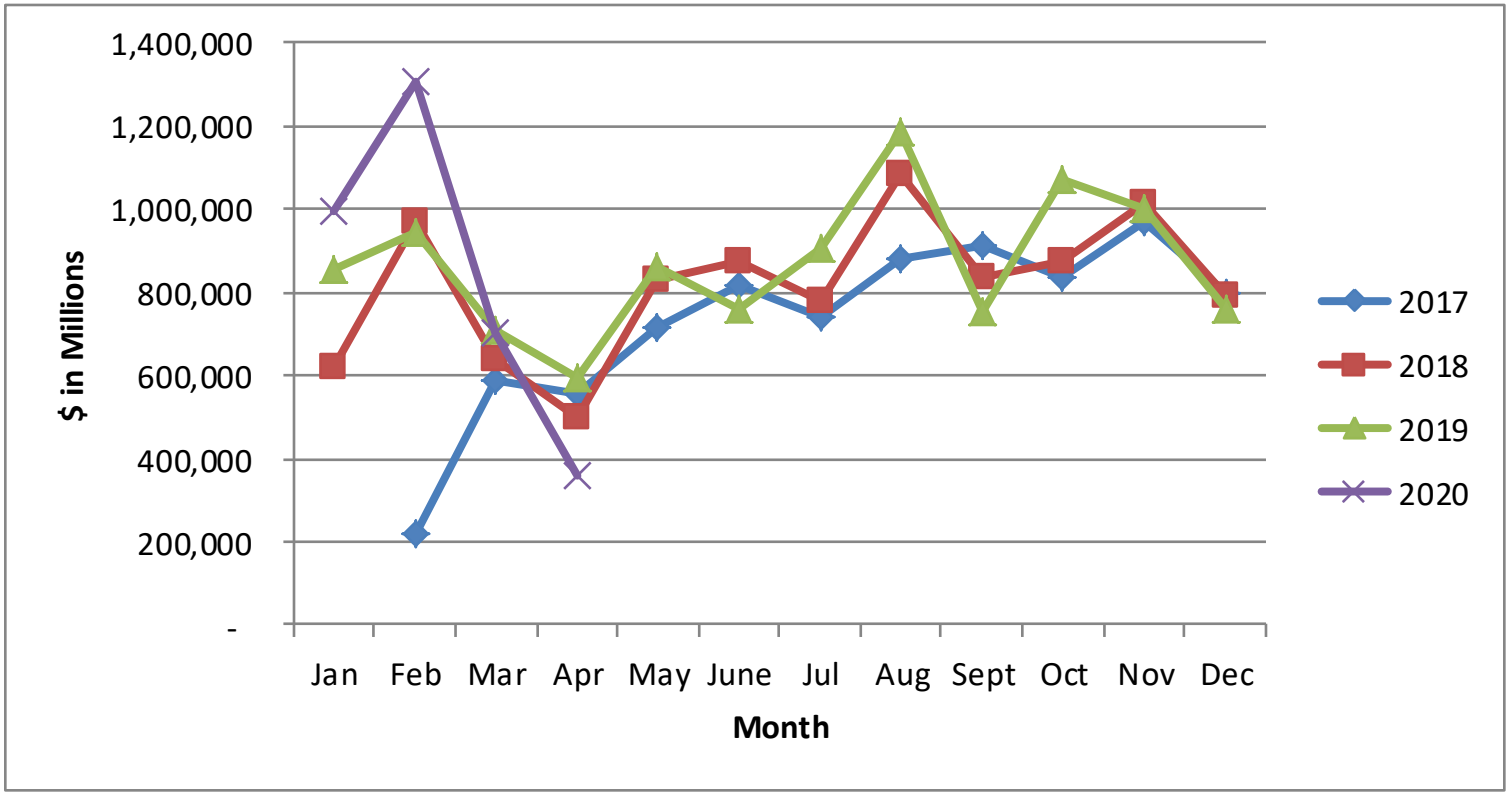
Year to Date March 31, 2020

	Prior Month	Current Month	Variance Change
County Sales Tax	$ 502,854	$ 375,934	$ (126,920)
Sales Tax Distribution	-	$ -	-
Total Revenues	502,854	375,934	(126,920)
Reconstruction	-	-	-
Pulverize & Repave	-	-	-
Overlay	-	-	-
Bridges	-	-	-
Total Expenses	-	-	-
Other Financing	-	-	-
Change in Fund Balance	$ 502,854	$ 375,934	$ (126,920)

- Sales tax revenue overall is more than budgeted

Transportation Fund

(Actual County Sales Tax Received by Month)



Questions…

1st Quarter Variances

Ending

March 31, 2020

QUARTERLY VARIANCE INDEX

GENERAL FUND	TOTAL VARIANCE	PAGE
Airport	332,171.88	75 - 77
Building Services	672,212.76	78 - 80
Clerk of Courts	10,376.61	81 - 83
Corporation Counsel	508.41	84 - 86
County Administrator	4,453.76	87 - 89
County Board	6,001.65	90 - 92
County Clerk	(24,278.49)	93 - 95
Court Commissioner	2,356.05	96 - 98
District Attorney	23,599.69	99 - 101
Finance	50,282.99	102 - 104
Human Resources	56,654.32	105 - 107
Medical Examiner	3,496.79	108 - 109
Non-Departmental	26,620.32	110 - 112
Planning & Resources	(51,371.37)	113 - 116
Register of Deeds	162,935.41	117 - 119
Sheriff	163,431.40	120 - 123
Treasurer	12,764.68	124 - 127
UW Extension	10,515.42	128 - 130
UW Green Bay - Sheboygan Campus	4,056.77	131 - 132
Veterans Commission	4,788.38	133 - 134
Veterans Service	5,559.03	135 137
H&HS FUND		
Health & Human Services Fund	310,255.82	138 141
ENTERPRISE FUND		
Rocky Knoll Health Care Center	371,632.90	142 145
INTERNAL SERVICE FUND		
Employee Benefits & Insurance	(157,603.82)	146 - 148
Highway	(155,778.66)	149 - 152
Information Technology	26,231.16	153 - 155
Insurance	0.18	156 157

*This report shows variance limits that are equal to or greater than $1,000.00.

The Sheriff's Department, Health & Human Service Fund, Rocky Knoll, Employee Benefits & Insurance, Highway, and Insurance shows variance limits that are equal to or greater than $2,000.00.

VARIANCE REPORT FOR DEPARTMENT -- COUNTY AIRPORT
FOR THE QUARTER ENDING 03/31/2020

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Intergovernmental Revenues		
X	Federal Grants	(300,000.00)	Related to Capital Outlay for equipment not yet purchased
X	State Grants	(23,482.00)	Related to Capital Outlay for equipment not yet purchased
	Public Charges for Services		
	Public Works	(1,683.40)	Decreased fuel purchases
	Interest and Other Revenue		
X	Other Misc. Revenue	(44,796.00)	Related to Capital outlay Equipment that has not been traded in currently
	Personnel Related Expenditure		
	Wages	3,081.16	Less hours used by casual labor
	Overtime	(1,046.66)	Snow plowing airport
	Operating Expenses		
	Purchased Services	(3,167.39)	Electric usage greater than budget
	Repairs and Maintenance	(1,100.15)	replace pump service tanks plumbing, equipment parts
	General Operating	(10,584.91)	Ryder Cup Ommni Planning, Sanitary Camera inspection, De-icer purchase
	Interdepartmental Charges		
	Employee Related Insurance	6,189.93	New employee did not elect health coverage
X	Repairs & Maintenance Charges	23,613.01	Timing of ID work
X	**Capital Outlay**	685,285.00	Equipment not yet purchased, carryover for Security upgrades
	Variances Less Than Justification Threshold	**(136.71)**	
	TOTAL	**332,171.88**	

County of Sheboygan
Variance Analysis by Company
As of 3/31/2020

County Airport

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
29,938.00	7.2	29,938.00	67.2			411000 Property Tax Levy	89,814.00	17.7	89,814.00	65.2		
29,938.00	7.2	29,938.00	67.2			410000 Taxes	89,814.00	17.7	89,814.00	65.2		
						420000 Intergovernmental Rev						
300,000.00	72.2			300,000.00-	100.0	421000 Federal Grants	300,000.00	59.1			300,000.00-	100.0
23,482.00	5.7			23,482.00-	100.0	423000 State Grants	23,482.00	4.6			23,482.00-	100.0
323,482.00	77.8			323,482.00-	100.0	420000 Intergovernmental Rev	323,482.00	63.7			323,482.00-	100.0
						450000 Public Charges for Se						
17,152.00	4.1	14,416.68	32.3	2,735.32-	15.9	453000 Public Works	48,896.00	9.6	47,212.60	34.3	1,683.40-	3.4
17,152.00	4.1	14,416.68	32.3	2,735.32-	15.9	450000 Public Charges for Se	48,896.00	9.6	47,212.60	34.3	1,683.40-	3.4
						460000 Interest and Other Re						
44,796.00	10.8			44,796.00-	100.0	466000 Other Miscellaneous	44,796.00	8.8			44,796.00-	100.0
44,796.00	10.8			44,796.00-	100.0	460000 Interest and Other Re	44,796.00	8.8			44,796.00-	100.0
						470000 Interdepartmental Rev						
220.00	.1	220.00	.5			476000 Other Interdepartmen	660.00	.1	660.00	.5		
220.00	.1	220.00	.5			470000 Interdepartmental Rev	660.00	.1	660.00	.5		
415,588.00	100.0	44,574.68	100.0	371,013.32-	89.3	400000 Revenues	507,648.00	100.0	137,686.60	100.0	369,961.40-	72.9
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
17,040.00	4.1	14,981.12	33.6	2,058.88	12.1	511000 Wages	51,581.00	10.2	49,546.50	36.0	2,034.50	3.9
2,273.00	.5	2,103.32	4.7	169.68	7.5	512000 Benefits	6,716.00	1.3	6,864.85	5.0	148.85-	2.2
19,313.00	4.6	17,084.44	38.3	2,228.56	11.5	510000 Personnel Related Exp	58,297.00	11.5	56,411.35	41.0	1,885.65	3.2
						530000 Operating Expenses						
3,305.00	.8	4,095.36	9.2	790.36-	23.9	531000 Purchased Services	10,639.00	2.1	13,806.39	10.0	3,167.39-	29.8
1,486.00	.4	762.44	1.7	723.56	48.7	532000 Repair & Maintenance	5,508.00	1.1	6,608.15	4.8	1,100.15-	20.0
4,642.00	1.1	1,058.57	2.4	3,583.43	77.2	533000 General Operating	18,082.00	3.6	28,666.91	20.8	10,584.91-	58.5
63.00		58.30	.1	4.70	7.5	534000 Fixed Charges	188.00		116.60	.1	71.40	38.0
9,496.00	2.3	5,974.67	13.4	3,521.33	37.1	530000 Operating Expenses	34,417.00	6.8	49,198.05	35.7	14,781.05-	42.9
						550000 Interdepartmental Cha						
3,642.00	.9	1,850.69	4.2	1,791.31	49.2	551000 Employee Related Ins	12,754.00	2.5	6,564.07	4.8	6,189.93	48.5
847.00	.2	846.50	1.9	.50	.1	551900 Insurance Charges	2,541.00	.5	2,539.50	1.8	1.50	.1

County of Sheboygan
Variance Analysis by Company
As of 3/31/2020

County Airport

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
1,000.00	.2	1,011.79	2.3	11.79-	1.2	552000 Repairs & Maintenanc	29,357.00	5.8	5,743.99	4.2	23,613.01	80.4
740.00	.2	740.24	1.7	.24-		553000 System Operation Cha	2,271.00	.4	2,220.77	1.6	50.23	2.2
683.00	.2	683.33	1.5	.33-		556000 Other Interdepartmen	2,049.00	.4	2,159.99	1.6	110.99-	5.4
6,912.00	1.7	5,132.55	11.5	1,779.45	25.7	550000 Interdepartmental Cha	48,972.00	9.6	19,228.32	14.0	29,743.68	60.7
						560000 Capital Outlay						
						564500 Other Improvements	164,834.00	32.5			164,834.00	100.0
452,346.00	108.8			452,346.00	100.0	565000 Machinery & Equipmen	452,346.00	89.1			452,346.00	100.0
68,105.00	16.4			68,105.00	100.0	567000 Vehicles	68,105.00	13.4			68,105.00	100.0
520,451.00	125.2			520,451.00	100.0	560000 Capital Outlay	685,285.00	135.0			685,285.00	100.0
						570000 Depreciation						
556,172.00	133.8	28,191.66	63.2	527,980.34	94.9	500000 Expense/Expenditure	826,971.00	162.9	124,837.72	90.7	702,133.28	84.9
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
140,584.00-	33.8	16,383.02	36.8	156,967.02	111.7	Current Change in Fund Balance	319,323.00-	62.9	12,848.88	9.3	332,171.88	104.0

VARIANCE REPORT FOR DEPARTMENT -- BUILDING SERVICES
FOR THE QUARTER ENDING 03/31/2020

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Interest and Other Revenue		
X	Other Misc. Revenue	(19,839.88)	Museum chiller replacement not completed; anticipated revenue from Historical Society not received (per signed Lease Agreement).
	Interdepartmental Revenue		
	Repairs & Maintenance Services	7,146.72	Electrician services to other Departments higher than budgeted.
	Other Interdept'l Revenue	16,112.35	Health & Human Services related expenses 11% higher than budgeted.
	Personnel Related Expenditure		
	Wages	17,380.78	Vacant positions reduced wages 6% to date.
	Benefits	3,590.48	Vacant positions reduced benefits 8% to date.
	Operating Expenses		
	Purchased Services	67,536.26	Natural gas usage down 26%; electricity usage down 10%.
X	Repairs and Maintenance	291,430.03	Structural repairs/replacements not started (primarily Administration Building carpet replacement).
	General Operating	61,569.27	Contingency requests lower than budgeted.
	Interdepartmental Charges		
	Employee Related Insurance	8,089.55	Vacant positions resulted in reduced insurance expenses 7% to date.
	Repairs & Maintenance Charges	(8,269.40)	Highway Department snow removal higher than historical.
X	**Capital Outlay**	232,508.10	Building improvements not bid yet.
	Variances Less Than Justification Threshold	**(5,041.50)**	
	TOTAL	**672,212.76**	

County of Sheboygan
Variance Analysis by Company
As of 3/31/2020

Building Services

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
252,354.00	78.2	252,353.00	82.1	1.00-		411000 Property Tax Levy	757,060.00	81.6	757,059.00	81.2	1.00-	
252,354.00	78.2	252,353.00	82.1	1.00-		410000 Taxes	757,060.00	81.6	757,059.00	81.2	1.00-	
						420000 Intergovernmental Rev						
						450000 Public Charges for Se						
						460000 Interest and Other Re						
		125.00		125.00		462000 Rent Revenue			750.00	.1	750.00	
20,048.00	6.2	171.84	.1	19,876.16-	99.1	466000 Other Miscellaneous	20,144.00	2.2	304.12		19,839.88-	98.5
20,048.00	6.2	296.84	.1	19,751.16-	98.5	460000 Interest and Other Re	20,144.00	2.2	1,054.12	.1	19,089.88-	94.8
						470000 Interdepartmental Rev						
1,458.00	.5	3,649.20	1.2	2,191.20	150.3	472000 Repairs & Maintenanc	4,374.00	.5	11,520.72	1.2	7,146.72	163.4
48,739.00	15.1	51,148.25	16.6	2,409.25	4.9	476000 Other Interdepartmen	146,215.00	15.8	162,327.35	17.4	16,112.35	11.0
50,197.00	15.6	54,797.45	17.8	4,600.45	9.2	470000 Interdepartmental Rev	150,589.00	16.2	173,848.07	18.7	23,259.07	15.4
322,599.00	100.0	307,447.29	100.0	15,151.71-	4.7	400000 Revenues	927,793.00	100.0	931,961.19	100.0	4,168.19	.4
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
110,472.00	34.2	105,745.35	34.4	4,726.65	4.3	511000 Wages	336,626.00	36.3	319,362.68	34.3	17,263.32	5.1
15,497.00	4.8	14,679.15	4.8	817.85	5.3	512000 Benefits	47,230.00	5.1	43,639.52	4.7	3,590.48	7.6
125,969.00	39.0	120,424.50	39.2	5,544.50	4.4	510000 Personnel Related Exp	383,856.00	41.4	363,002.20	39.0	20,853.80	5.4
						530000 Operating Expenses						
73,928.00	22.9	53,245.90	17.3	20,682.10	28.0	531000 Purchased Services	223,010.00	24.0	155,473.74	16.7	67,536.26	30.3
88,846.00	27.5	49,491.84	16.1	39,354.16	44.3	532000 Repair & Maintenance	437,783.00	47.2	146,352.97	15.7	291,430.03	66.6
7,846.00	2.4	24,374.33	7.9	16,528.33-	210.7	533000 General Operating	105,656.00	11.4	44,086.73	4.7	61,569.27	58.3
170,620.00	52.9	127,112.07	41.3	43,507.93	25.5	530000 Operating Expenses	766,449.00	82.6	345,913.44	37.1	420,535.56	54.9
						550000 Interdepartmental Cha						
52,324.00	16.2	32,516.76	10.6	19,807.24	37.9	551000 Employee Related Ins	121,992.00	13.1	113,902.45	12.2	8,089.55	6.6
1,997.00	.6	1,996.01	.6	.99		551900 Insurance Charges	5,987.00	.6	5,987.91	.6	.91-	
83.00		727.30	.2	644.30-	776.3	552000 Repair & Maint Charg	9,749.00	1.1	18,018.40	1.9	8,269.40-	84.8
5,408.00	1.7	5,307.49	1.7	100.51	1.9	553000 System Operation Cha	16,219.00	1.7	16,026.13	1.7	192.87	1.2
59,812.00	18.5	40,547.56	13.2	19,264.44	32.2	550000 Interdepartmental Cha	153,947.00	16.6	153,934.89	16.5	12.11	

County of Sheboygan
Variance Analysis by Company
As of 3/31/2020

Building Services

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						560000 Capital Outlay						
68,500.00	21.2	140.90		68,359.10	99.8	564000 Building Improvement	148,649.00	16.0	140.90		148,508.10	99.9
84,000.00	26.0			84,000.00	100.0	565000 Machinery & Equipmen	84,000.00	9.1			84,000.00	100.0
152,500.00	47.3	140.90		152,359.10	99.9	560000 Capital Outlay	232,649.00	25.1	140.90		232,508.10	99.9
						570000 Depreciation						
						580000 Debt Service						
508,901.00	157.8	288,225.03	93.7	220,675.97	43.4	500000 Expense/Expenditure	1,536,901.00	165.7	862,991.43	92.6	673,909.57	43.8
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
						631000 General Fund	5,865.00	.6			5,865.00	100.0
						630000 Opt'g Transfers from	5,865.00	.6			5,865.00	100.0
						600000 Other Financing Source	5,865.00	.6			5,865.00	100.0
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
186,302.00-	57.8	19,222.26	6.3	205,524.26	110.3	Current Change in Fund Balance	603,243.00-	65.0	68,969.76	7.4	672,212.76	111.4

VARIANCE REPORT FOR DEPARTMENT -- CLERK OF COURTS
FOR THE QUARTER ENDING 03/31/2020

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Intergovernmental Revenues		
	State Grants	21,006.32	Requested & received $20,045.33 from the state emergency interpreter reimbursement fund. Expenses resulting from needing two interpreters per day for a jury trial that lasted 19 days in October of 2019.
	Fines, Forfeits, & Penalties		
	Law & Ordinance Violations	8,364.29	Use of state tax refund intercept program along with other daily collection efforts.
	Public Charges for Services		
	General Government	51,215.25	Use of state tax refund intercept program along with other daily collection efforts.
	Personnel Related Expenditure		
X	Wages	(4,046.78)	Wages were higher than expected due to a vacancy being filled in the first quarter.
	Operating Expenses		
	Purchased Services	(99,558.94)	Greater than budgeted costs for indigent counsel appointments, guardian ad litem appointments, psychologists and interpreters.
X	Repairs and Maintenance	(1,792.26)	Should have been allocated over twelve months.
	Interdepartmental Charges		
	Employee Related Insurance	11,135.65	Employees elected different insurance coverages than what was budgeted.
X	**Capital Outlay**	24,060.42	Video conferencing equipment not yet completed.
	Variances Less Than Justification Threshold	**(7.34)**	
	TOTAL	**10,376.61**	

County of Sheboygan
Variance Analysis by Company
As of 3/31/2020

Clerk Of Courts

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
94,320.00	44.7	94,320.00	35.8			411000 Property Tax Levy	282,960.00	44.7	282,960.00	39.6		
94,320.00	44.7	94,320.00	35.8			410000 Taxes	282,960.00	44.7	282,960.00	39.6		
						420000 Intergovernmental Rev						
44,656.00	21.1	65,021.66	24.7	20,365.66	45.6	423000 State Grants	133,968.00	21.1	154,974.32	21.7	21,006.32	15.7
44,656.00	21.1	65,021.66	24.7	20,365.66	45.6	420000 Intergovernmental Rev	133,968.00	21.1	154,974.32	21.7	21,006.32	15.7
						440000 Fines, Forfeits and P						
26,666.00	12.6	28,936.73	11.0	2,270.73	8.5	441000 Law and Ordinance Vi	79,998.00	12.6	88,362.29	12.4	8,364.29	10.5
26,666.00	12.6	28,936.73	11.0	2,270.73	8.5	440000 Fines, Forfeits and P	79,998.00	12.6	88,362.29	12.4	8,364.29	10.5
						450000 Public Charges for Se						
41,924.00	19.9	72,214.42	27.4	30,290.42	72.3	451000 General Government	125,772.00	19.9	176,987.25	24.8	51,215.25	40.7
41,924.00	19.9	72,214.42	27.4	30,290.42	72.3	450000 Public Charges for Se	125,772.00	19.9	176,987.25	24.8	51,215.25	40.7
						460000 Interest and Other Re						
						470000 Interdepartmental Rev						
3,631.00	1.7	3,097.78	1.2	533.22-	14.7	476000 Other Interdepartmen	10,893.00	1.7	11,071.66	1.5	178.66	1.6
3,631.00	1.7	3,097.78	1.2	533.22-	14.7	470000 Interdepartmental Rev	10,893.00	1.7	11,071.66	1.5	178.66	1.6
211,197.00	100.0	263,590.59	100.0	52,393.59	24.8	400000 Revenues	633,591.00	100.0	714,355.52	100.0	80,764.52	12.7
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
89,197.00	42.2	93,292.62	35.4	4,095.62-	4.6	511000 Wages	271,836.00	42.9	275,768.04	38.6	3,932.04-	1.4
12,621.00	6.0	12,818.61	4.9	197.61-	1.6	512000 Benefits	38,464.00	6.1	37,928.94	5.3	535.06	1.4
101,818.00	48.2	106,111.23	40.3	4,293.23-	4.2	510000 Personnel Related Exp	310,300.00	49.0	313,696.98	43.9	3,396.98-	1.1
						530000 Operating Expenses						
56,542.00	26.8	126,805.89	48.1	70,263.89-	124.3	531000 Purchased Services	169,626.00	26.8	269,184.94	37.7	99,558.94-	58.7
377.00	.2	70.42		306.58	81.3	532000 Repair & Maintenance	1,129.00	.2	2,921.26	.4	1,792.26-	158.7
4,525.00	2.1	6,794.04	2.6	2,269.04-	50.1	533000 General Operating	13,899.00	2.2	13,623.10	1.9	275.90	2.0
510.00	.2	961.09	.4	451.09-	88.4	534000 Fixed Charges	1,530.00	.2	1,980.87	.3	450.87-	29.5
61,954.00	29.3	134,631.44	51.1	72,677.44-	117.3	530000 Operating Expenses	186,184.00	29.4	287,710.17	40.3	101,526.17-	54.5
						550000 Interdepartmental Cha						
53,999.00	25.6	32,818.68	12.5	21,180.32	39.2	551000 Employee Related Ins	125,903.00	19.9	114,767.35	16.1	11,135.65	8.8

County of Sheboygan
Variance Analysis by Company
As of 3/31/2020

Clerk Of Courts

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
1,032.00	.5	1,031.66	.4	.34		551900 Insurance Charges	3,096.00	.5	3,095.06	.4	.94	
3,395.00	1.6	4,303.30	1.6	908.30-	26.8	553000 System Operation Cha	10,183.00	1.6	10,845.05	1.5	662.05-	6.5
24.00		23.92		.08	.3	556000 Other Interdepartmen	72.00		71.72		.28	.4
58,450.00	27.7	38,177.56	14.5	20,272.44	34.7	550000 Interdepartmental Cha	139,254.00	22.0	128,779.18	18.0	10,474.82	7.5
						560000 Capital Outlay						
		22,676.58	8.6	22,676.58-		565000 Machinery & Equipmen			22,676.58	3.2	22,676.58-	
						566100 Communications Equip	46,737.00	7.4			46,737.00	100.0
		22,676.58	8.6	22,676.58-		560000 Capital Outlay	46,737.00	7.4	22,676.58	3.2	24,060.42	51.5
						570000 Depreciation						
222,222.00	105.2	301,596.81	114.4	79,374.81-	35.7	500000 Expense/Expenditure	682,475.00	107.7	752,862.91	105.4	70,387.91-	10.3
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
11,025.00-	5.2	38,006.22-	14.4	26,981.22-	244.7	Current Change in Fund Balance	48,884.00-	7.7	38,507.39-	5.4	10,376.61	21.2

VARIANCE REPORT FOR DEPARTMENT -- CORPORATION COUNSEL
FOR THE QUARTER ENDING 03/31/2020

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Interdepartmental Revenue		
	Other Interdept'l Revenue	2,284.79	Assistant Corp Counsel vacancy.
	Personnel Related Expenditure		
	Wages	(2,912.05)	Assistant Corp Counsel services provided by Hopp Neumann Humke during FMLA leave and post-separation of CSEA/HHS Attorney.
	Interdepartmental Charges		
	Employee Related Insurance	1,043.71	Assistant Corp Counsel vacancy.
	Variances Less Than Justification Threshold	**91.96**	
	TOTAL	**508.41**	

County of Sheboygan
Variance Analysis by Company
As of 3/31/2020

Corporation Counsel

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
19,559.00	47.2	19,559.00	44.7			411000 Property Tax Levy	58,677.00	47.2	58,677.00	46.4		
19,559.00	47.2	19,559.00	44.7			410000 Taxes	58,677.00	47.2	58,677.00	46.4		
						450000 Public Charges for Se						
						460000 Interest and Other Re						
29.00	.1			29.00-	100.0	466000 Other Miscellaneous	87.00	.1	116.35	.1	29.35	33.7
29.00	.1			29.00-	100.0	460000 Interest and Other Re	87.00	.1	116.35	.1	29.35	33.7
						470000 Interdepartmental Rev						
21,811.00	52.7	24,223.57	55.3	2,412.57	11.1	476000 Other Interdepartmen	65,432.00	52.7	67,716.79	53.5	2,284.79	3.5
21,811.00	52.7	24,223.57	55.3	2,412.57	11.1	470000 Interdepartmental Rev	65,432.00	52.7	67,716.79	53.5	2,284.79	3.5
41,399.00	100.0	43,782.57	100.0	2,383.57	5.8	400000 Revenues	124,196.00	100.0	126,510.14	100.0	2,314.14	1.9
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
6,158.00	14.9	9,304.79	21.3	3,146.79-	51.1	511000 Wages	18,194.00	14.6	21,106.05	16.7	2,912.05-	16.0
828.00	2.0	1,108.12	2.5	280.12-	33.8	512000 Benefits	2,703.00	2.2	2,719.59	2.1	16.59-	.6
6,986.00	16.9	10,412.91	23.8	3,426.91-	49.1	510000 Personnel Related Exp	20,897.00	16.8	23,825.64	18.8	2,928.64-	14.0
						530000 Operating Expenses						
32,033.00	77.4	32,032.66	73.2	.34		531000 Purchased Services	96,099.00	77.4	96,097.98	76.0	1.02	
189.00	.5	132.96	.3	56.04	29.7	533000 General Operating	516.00	.4	438.88	.3	77.12	14.9
32,222.00	77.8	32,165.62	73.5	56.38	.2	530000 Operating Expenses	96,615.00	77.8	96,536.86	76.3	78.14	.1
						550000 Interdepartmental Cha						
1,715.00	4.1	832.02	1.9	882.98	51.5	551000 Employee Related Ins	5,999.00	4.8	4,955.29	3.9	1,043.71	17.4
59.00	.1	59.25	.1	.25-	.4	551900 Insurance Charges	177.00	.1	177.75	.1	.75-	.4
215.00	.5	214.10	.5	.90	.4	553000 System Operation Cha	644.00	.5	642.19	.5	1.81	.3
1,989.00	4.8	1,105.37	2.5	883.63	44.4	550000 Interdepartmental Cha	6,820.00	5.5	5,775.23	4.6	1,044.77	15.3
						560000 Capital Outlay						
						570000 Depreciation						
						580000 Debt Service						

County of Sheboygan
Variance Analysis by Company
As of 3/31/2020

Corporation Counsel

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
41,197.00	99.5	43,683.90	99.8	2,486.90-	6.0	500000 Expense/Expenditure	124,332.00	100.1	126,137.73	99.7	1,805.73-	1.5
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
202.00	.5	98.67	.2	103.33-	51.2	Current Change in Fund Balance	136.00-	.1	372.41	.3	508.41	373.8

VARIANCE REPORT FOR DEPARTMENT -- COUNTY ADMINISTRATOR
FOR THE QUARTER ENDING 03/31/2020

TIMING / G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
Interdepartmental Charges		
Other Interdepartmental Charges	**1,696.35**	Expenses not yet incurred
Variances Less Than Justification Threshold	**2,757.41**	
TOTAL	**4,453.76**	

County of Sheboygan
Variance Analysis by Company
As of 3/31/2020

County Administrator

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
23,223.00	99.9	23,223.00	99.9			411000 Property Tax Levy	69,669.00	99.9	69,669.00	99.9		
23,223.00	99.9	23,223.00	99.9			410000 Taxes	69,669.00	99.9	69,669.00	99.9		
						460000 Interest and Other Re						
30.00	.1	28.35	.1	1.65-	5.5	466000 Other Miscellaneous	90.00	.1	85.05	.1	4.95-	5.5
30.00	.1	28.35	.1	1.65-	5.5	460000 Interest and Other Re	90.00	.1	85.05	.1	4.95-	5.5
						470000 Interdepartmental Rev						
23,253.00	100.0	23,251.35	100.0	1.65-		400000 Revenues	69,759.00	100.0	69,754.05	100.0	4.95-	
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
15,758.00	67.8	15,840.77	68.1	82.77-	.5	511000 Wages	46,558.00	66.7	45,653.80	65.4	904.20	1.9
2,231.00	9.6	2,265.52	9.7	34.52-	1.5	512000 Benefits	6,589.00	9.4	6,529.65	9.4	59.35	.9
17,989.00	77.4	18,106.29	77.9	117.29-	.7	510000 Personnel Related Exp	53,147.00	76.2	52,183.45	74.8	963.55	1.8
						530000 Operating Expenses						
54.00	.2	42.64	.2	11.36	21.0	531000 Purchased Services	162.00	.2	127.91	.2	34.09	21.0
67.00	.3	39.35	.2	27.65	41.3	532000 Repair & Maintenance	201.00	.3	39.35	.1	161.65	80.4
510.00	2.2	2,000.40	8.6	1,490.40-	292.2	533000 General Operating	4,298.00	6.2	3,355.01	4.8	942.99	21.9
						534000 Fixed Charges	45.00	.1	15.08		29.92	66.5
631.00	2.7	2,082.39	9.0	1,451.39-	230.0	530000 Operating Expenses	4,706.00	6.7	3,537.35	5.1	1,168.65	24.8
						550000 Interdepartmental Cha						
2,097.00	9.0	1,992.31	8.6	104.69	5.0	551000 Employee Related Ins	7,239.00	10.4	6,737.19	9.7	501.81	6.9
62.00	.3	61.33	.3	.67	1.1	551900 Insurance Charges	185.00	.3	184.03	.3	.97	.5
17.00	.1			17.00	100.0	552000 Repairs & Maint Char	51.00	.1			51.00	100.0
579.00	2.5	553.54	2.4	25.46	4.4	553000 System Operation Cha	1,737.00	2.5	1,660.62	2.4	76.38	4.4
1,583.00	6.8	1,033.00	4.4	550.00	34.7	556000 Other Interdepartmen	4,749.00	6.8	3,052.65	4.4	1,696.35	35.7
4,338.00	18.7	3,640.18	15.7	697.82	16.1	550000 Interdepartmental Cha	13,961.00	20.0	11,634.49	16.7	2,326.51	16.7
						570000 Depreciation						
						580000 Debt Service						
22,958.00	98.7	23,828.86	102.5	870.86-	3.8	500000 Expense/Expenditure	71,814.00	102.9	67,355.29	96.6	4,458.71	6.2
						600000 Other Financing Source						

County of Sheboygan
Variance Analysis by Company
As of 3/31/2020

County Administrator

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						630000 Opt'g Transfers from						
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
295.00	1.3	577.51-	2.5	872.51-	295.8	Current Change in Fund Balance	2,055.00-	2.9	2,398.76	3.4	4,453.76	216.7

VARIANCE REPORT FOR DEPARTMENT -- COUNTY BOARD
FOR THE QUARTER ENDING 03/31/2020

TIMING / G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
Personnel Related Expenditure		
Wages	4,389.63	Less meetings attended than anticipated
Operating Expenses		
General Operating	1,259.43	Expenses not yet incurred
Variances Less Than Justification Threshold	**352.59**	
TOTAL	**6,001.65**	

County of Sheboygan
Variance Analysis by Company
As of 3/31/2020

County Board

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
19,925.00	100.0	19,925.00	100.0			411000 Property Tax Levy	59,775.00	100.0	59,775.00	100.0		
19,925.00	100.0	19,925.00	100.0			410000 Taxes	59,775.00	100.0	59,775.00	100.0		
						460000 Interest and Other Re						
						470000 Interdepartmental Rev						
19,925.00	100.0	19,925.00	100.0			400000 Revenues	59,775.00	100.0	59,775.00	100.0		
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
11,731.00	58.9	7,581.14	38.0	4,149.86	35.4	511000 Wages	34,847.00	58.3	30,457.37	51.0	4,389.63	12.6
1,047.00	5.3	734.80	3.7	312.20	29.8	512000 Benefits	3,132.00	5.2	2,878.11	4.8	253.89	8.1
12,778.00	64.1	8,315.94	41.7	4,462.06	34.9	510000 Personnel Related Exp	37,979.00	63.5	33,335.48	55.8	4,643.52	12.2
						530000 Operating Expenses						
1,729.00	8.7	1,737.41	8.7	8.41-	.5	533000 General Operating	24,984.00	41.8	23,724.57	39.7	1,259.43	5.0
18.00	.1			18.00	100.0	534000 Fixed Charges	54.00	.1			54.00	100.0
1,747.00	8.8	1,737.41	8.7	9.59	.5	530000 Operating Expenses	25,038.00	41.9	23,724.57	39.7	1,313.43	5.2
						550000 Interdepartmental Cha						
365.00	1.8	344.00	1.7	21.00	5.8	551000 Employee Related Ins	1,258.00	2.1	1,434.26	2.4	176.26-	14.0
138.00	.7	138.25	.7	.25-	.2	551900 Insurance Charges	414.00	.7	414.75	.7	.75-	.2
2,724.00	13.7	2,649.30	13.3	74.70	2.7	553000 System Operation Cha	8,170.00	13.7	7,948.29	13.3	221.71	2.7
3,227.00	16.2	3,131.55	15.7	95.45	3.0	550000 Interdepartmental Cha	9,842.00	16.5	9,797.30	16.4	44.70	.5
						560000 Capital Outlay						
						570000 Depreciation						
						580000 Debt Service						
17,752.00	89.1	13,184.90	66.2	4,567.10	25.7	500000 Expense/Expenditure	72,859.00	121.9	66,857.35	111.8	6,001.65	8.2
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						

County of Sheboygan
Variance Analysis by Company
As of 3/31/2020

County Board

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
2,173.00	10.9	6,740.10	33.8	4,567.10	210.2	Current Change in Fund Balance	13,084.00-	21.9	7,082.35-	11.8	6,001.65	45.9

VARIANCE REPORT FOR DEPARTMENT -- COUNTY CLERK OFFICE
FOR THE QUARTER ENDING 03/31/2020

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Licenses & Permits		
X	Non-Business Licenses	(6,037.00)	Dog Licensing revenue from municipalities
	Operating Expenses		
X	Purchased Services	1,000.00	Election Consulting not used for April but likely for November
X	Repairs and Maintenance	(17,923.78)	Waiting for reimbursement from election equipment vendor
X	General Operating	17,743.45	Printing and Advertising for Elections
	Interdepartmental Charges		
X	System Operation Charges	(18,552.19)	Reimbursement from municipalities and school districts for ballot printing
	Variances Less Than Justification Threshold	**(508.97)**	
	TOTAL	**(24,278.49)**	

County of Sheboygan
Variance Analysis by Company
As of 3/31/2020

County Clerk Office

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
20,561.00	72.1	20,561.00	83.1			411000 Property Tax Levy	61,682.00	72.9	61,683.00	78.7	1.00	
20,561.00	72.1	20,561.00	83.1			410000 Taxes	61,682.00	72.9	61,683.00	78.7	1.00	
						420000 Intergovernmental Rev						
						430000 Licenses and Permits						
6,814.00	23.9	3,325.00	13.4	3,489.00-	51.2	432000 Nonbusiness Licenses	19,042.00	22.5	13,005.00	16.6	6,037.00-	31.7
6,814.00	23.9	3,325.00	13.4	3,489.00-	51.2	430000 Licenses and Permits	19,042.00	22.5	13,005.00	16.6	6,037.00-	31.7
						450000 Public Charges for Se						
34.00	.1	3.75		30.25-	89.0	451000 General Government	102.00	.1	12.25		89.75-	88.0
1,083.00	3.8	786.80	3.2	296.20-	27.3	452000 Public Safety	3,249.00	3.8	3,579.47	4.6	330.47	10.2
1,117.00	3.9	790.55	3.2	326.45-	29.2	450000 Public Charges for Se	3,351.00	4.0	3,591.72	4.6	240.72	7.2
						460000 Interest and Other Re						
33.00	.1	56.35	.2	23.35	70.8	466000 Other Miscellaneous	499.00	.6	91.85	.1	407.15-	81.6
33.00	.1	56.35	.2	23.35	70.8	460000 Interest and Other Re	499.00	.6	91.85	.1	407.15-	81.6
						470000 Interdepartmental Rev						
						473000 System Operation Rev	40.00				40.00-	100.0
						470000 Interdepartmental Rev	40.00				40.00-	100.0
28,525.00	100.0	24,732.90	100.0	3,792.10-	13.3	400000 Revenues	84,614.00	100.0	78,371.57	100.0	6,242.43-	7.4
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
12,805.00	44.9	13,526.96	54.7	721.96-	5.6	511000 Wages	39,225.00	46.4	40,107.26	51.2	882.26-	2.2
1,812.00	6.4	1,853.19	7.5	41.19-	2.3	512000 Benefits	5,522.00	6.5	5,468.02	7.0	53.98	1.0
14,617.00	51.2	15,380.15	62.2	763.15-	5.2	510000 Personnel Related Exp	44,747.00	52.9	45,575.28	58.2	828.28-	1.9
						530000 Operating Expenses						
500.00	1.8			500.00	100.0	531000 Purchased Services	1,000.00	1.2			1,000.00	100.0
1,797.00	6.3	3,166.68	12.8	1,369.68-	76.2	532000 Repair & Maintenance	6,036.00	7.1	23,959.78	30.6	17,923.78-	296.9
18,634.00	65.3	3,982.67	16.1	14,651.33	78.6	533000 General Operating	26,949.00	31.8	9,205.55	11.7	17,743.45	65.8
						534000 Fixed Charges	25.00				25.00	100.0
20,931.00	73.4	7,149.35	28.9	13,781.65	65.8	530000 Operating Expenses	34,010.00	40.2	33,165.33	42.3	844.67	2.5
						550000 Interdepartmental Cha						

County of Sheboygan
Variance Analysis by Company
As of 3/31/2020

County Clerk Office

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
6,120.00	21.5	3,961.92	16.0	2,158.08	35.3	551000 Employee Related Ins	14,366.00	17.0	13,866.79	17.7	499.21	3.5
93.00	.3	92.75	.4	.25	.3	551900 Insurance Charges	279.00	.3	278.25	.4	.75	.3
6,741.00	23.6	18,665.94	75.5	11,924.94-	176.9	553000 System Operation Cha	12,655.00	15.0	31,207.19	39.8	18,552.19-	146.6
2.00		1.42		.58	29.0	556000 Other Interdepartmen	4.00		4.22		.22-	5.5
12,956.00	45.4	22,722.03	91.9	9,766.03-	75.4	550000 Interdepartmental Cha	27,304.00	32.3	45,356.45	57.9	18,052.45-	66.1
						560000 Capital Outlay						
						570000 Depreciation						
48,504.00	170.0	45,251.53	183.0	3,252.47	6.7	500000 Expense/Expenditure	106,061.00	125.3	124,097.06	158.3	18,036.06-	17.0
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
19,979.00-	70.0	20,518.63-	83.0	539.63-	2.7	Current Change in Fund Balance	21,447.00-	25.3	45,725.49-	58.3	24,278.49-	113.2

VARIANCE REPORT FOR DEPARTMENT -- COURT COMMISSIONER
FOR THE QUARTER ENDING 03/31/2020

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Public Charges for Services		
	Health Care Services	(2,235.00)	Lower demand for mediation services.
	Operating Expenses		
	Purchased Services	3,378.00	Lower demand for mediation services.
	Variances Less Than Justification Threshold	**1,213.05**	
	TOTAL	**2,356.05**	

County of Sheboygan
Variance Analysis by Company
As of 3/31/2020

Court Commissioner

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
24,001.00	80.9	24,001.00	87.7			411000 Property Tax Levy	72,003.00	80.9	72,003.00	83.3		
24,001.00	80.9	24,001.00	87.7			410000 Taxes	72,003.00	80.9	72,003.00	83.3		
						430000 Licenses and Permits						
						450000 Public Charges for Se						
333.00	1.1	302.00	1.1	31.00-	9.3	451000 General Government	999.00	1.1	935.00	1.1	64.00-	6.4
3,925.00	13.2	2,195.00	8.0	1,730.00-	44.1	454000 Health Care Services	11,775.00	13.2	9,540.00	11.0	2,235.00-	19.0
4,258.00	14.4	2,497.00	9.1	1,761.00-	41.4	450000 Public Charges for Se	12,774.00	14.4	10,475.00	12.1	2,299.00-	18.0
						460000 Interest and Other Re						
400.00	1.3	180.00	.7	220.00-	55.0	462000 Rent Revenue	1,200.00	1.3	945.00	1.1	255.00-	21.3
400.00	1.3	180.00	.7	220.00-	55.0	460000 Interest and Other Re	1,200.00	1.3	945.00	1.1	255.00-	21.3
						470000 Interdepartmental Rev						
1,000.00	3.4	698.17	2.6	301.83-	30.2	476000 Other Interdepartmen	3,000.00	3.4	2,990.76	3.5	9.24-	.3
1,000.00	3.4	698.17	2.6	301.83-	30.2	470000 Interdepartmental Rev	3,000.00	3.4	2,990.76	3.5	9.24-	.3
29,659.00	100.0	27,376.17	100.0	2,282.83-	7.7	400000 Revenues	88,977.00	100.0	86,413.76	100.0	2,563.24-	2.9
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
19,092.00	64.4	19,315.68	70.6	223.68-	1.2	511000 Wages	56,409.00	63.4	56,603.42	65.5	194.42-	.3
2,702.00	9.1	2,705.78	9.9	3.78-	.1	512000 Benefits	7,982.00	9.0	7,928.41	9.2	53.59	.7
21,794.00	73.5	22,021.46	80.4	227.46-	1.0	510000 Personnel Related Exp	64,391.00	72.4	64,531.83	74.7	140.83-	.2
						530000 Operating Expenses						
3,316.00	11.2	1,710.00	6.2	1,606.00	48.4	531000 Purchased Services	9,948.00	11.2	6,570.00	7.6	3,378.00	34.0
29.00	.1			29.00	100.0	532000 Repair & Maintenance	87.00	.1	382.67	.4	295.67-	339.9
437.00	1.5	299.01	1.1	137.99	31.6	533000 General Operating	1,310.00	1.5	434.63	.5	875.37	66.8
67.00	.2			67.00	100.0	535000 Bad Debt Expense	201.00	.2			201.00	100.0
3,849.00	13.0	2,009.01	7.3	1,839.99	47.8	530000 Operating Expenses	11,546.00	13.0	7,387.30	8.5	4,158.70	36.0
						550000 Interdepartmental Cha						
2,376.00	8.0	2,289.53	8.4	86.47	3.6	551000 Employee Related Ins	8,321.00	9.4	8,012.54	9.3	308.46	3.7
99.00	.3	98.83	.4	.17	.2	551900 Insurance Charges	297.00	.3	296.53	.3	.47	.2
1,011.00	3.4	758.34	2.8	252.66	25.0	553000 System Operation Cha	3,029.00	3.4	2,436.51	2.8	592.49	19.6
3,486.00	11.8	3,146.70	11.5	339.30	9.7	550000 Interdepartmental Cha	11,647.00	13.1	10,745.58	12.4	901.42	7.7

County of Sheboygan
Variance Analysis by Company
As of 3/31/2020

Court Commissioner

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						560000 Capital Outlay						
						570000 Depreciation						
29,129.00	98.2	27,177.17	99.3	1,951.83	6.7	500000 Expense/Expenditure	87,584.00	98.4	82,664.71	95.7	4,919.29	5.6
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
530.00	1.8	199.00	.7	331.00-	62.5	Current Change in Fund Balance	1,393.00	1.6	3,749.05	4.3	2,356.05	169.1

VARIANCE REPORT FOR DEPARTMENT -- DISTRICT ATTORNEY
FOR THE QUARTER ENDING 03/31/2020

TIMING / G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
Public Charges for Services		
General Government	(10,080.16)	1Q Revenue from State of WI booked using April G/L ($8,666.80). Also, less revenue generated from Court Fees and Charges than expected.
Personnel Related Expenditure		
Wages	13,361.82	Vacant Special Prosecutor position.
Benefits	2,620.04	Vacant Special Prosecutor position.
Operating Expenses		
Purchased Services	(2,524.00)	More Evidence/Witness expenses than expected (varies on a case-by-case basis). Also, more Service of Process Charges expenses incurred than expected.
Repairs and Maintenance	(1,338.31)	Incurred expenses for entire year of MBM services.
General Operating	17,640.90	Budgeted dollars are for the new District Attorney's Office rolled over from 2019.
Interdepartmental Charges		
Employee Related Insurance	4,021.48	Health Insurance premiums increased less than the budgeted assumption.
Variances Less Than Justification Threshold	**(102.08)**	
TOTAL	**23,599.69**	

County of Sheboygan
Variance Analysis by Company
As of 3/31/2020

District Attorney

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
69,428.00	92.6	69,428.00	752.0			411000 Property Tax Levy	208,284.00	92.6	208,284.00	97.0		
69,428.00	92.6	69,428.00	752.0			410000 Taxes	208,284.00	92.6	208,284.00	97.0		
						420000 Intergovernmental Rev						
		79,317.27-	859.2	79,317.27-		423000 State Grants						
		79,317.27-	859.2	79,317.27-		420000 Intergovernmental Rev						
						450000 Public Charges for Se						
5,492.00	7.3	657.27	7.1	4,834.73-	88.0	451000 General Government	16,476.00	7.3	6,395.84	3.0	10,080.16-	61.2
5,492.00	7.3	657.27	7.1	4,834.73-	88.0	450000 Public Charges for Se	16,476.00	7.3	6,395.84	3.0	10,080.16-	61.2
						460000 Interest and Other Re						
						470000 Interdepartmental Rev						
17.00				17.00-	100.0	476000 Other Interdepartmen	51.00				51.00-	100.0
17.00				17.00-	100.0	470000 Interdepartmental Rev	51.00				51.00-	100.0
74,937.00	100.0	9,232.00-	100.0	84,169.00-	112.3	400000 Revenues	224,811.00	100.0	214,679.84	100.0	10,131.16-	4.5
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
57,154.00	76.3	52,263.35	566.1	4,890.65	8.6	511000 Wages	168,886.00	75.1	155,524.18	72.4	13,361.82	7.9
8,055.00	10.7	7,071.04	76.6	983.96	12.2	512000 Benefits	23,800.00	10.6	21,179.96	9.9	2,620.04	11.0
65,209.00	87.0	59,334.39	642.7	5,874.61	9.0	510000 Personnel Related Exp	192,686.00	85.7	176,704.14	82.3	15,981.86	8.3
						530000 Operating Expenses						
1,865.00	2.5	647.00	7.0	1,218.00	65.3	531000 Purchased Services	5,595.00	2.5	8,119.00	3.8	2,524.00-	45.1
452.00	.6	291.42	3.2	160.58	35.5	532000 Repair & Maintenance	1,355.00	.6	2,693.31	1.3	1,338.31-	98.8
2,457.00	3.3	2,154.59	23.3	302.41	12.3	533000 General Operating	22,370.00	10.0	4,729.10	2.2	17,640.90	78.9
20.00		20.45	.2	.45-	2.3	534000 Fixed Charges	60.00		61.35		1.35-	2.3
4,794.00	6.4	3,113.46	33.7	1,680.54	35.1	530000 Operating Expenses	29,380.00	13.1	15,602.76	7.3	13,777.24	46.9
						550000 Interdepartmental Cha						
24,771.00	33.1	15,196.89	164.6	9,574.11	38.7	551000 Employee Related Ins	57,755.00	25.7	53,733.52	25.0	4,021.48	7.0
266.00	.4	264.76	2.9	1.24	.5	551900 Insurance Charges	794.00	.4	794.16	.4	.16-	
						552000 Repairs & Maintenanc			17.73		17.73-	
1,856.00	2.5	1,760.21	19.1	95.79	5.2	553000 System Operation Cha	5,568.00	2.5	5,599.84	2.6	31.84-	.6
26,893.00	35.9	17,221.86	186.5	9,671.14	36.0	550000 Interdepartmental Cha	64,117.00	28.5	60,145.25	28.0	3,971.75	6.2

County of Sheboygan
Variance Analysis by Company
As of 3/31/2020

District Attorney

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						560000 Capital Outlay						
						570000 Depreciation						
96,896.00	129.3	79,669.71	863.0	17,226.29	17.8	500000 Expense/Expenditure	286,183.00	127.3	252,452.15	117.6	33,730.85	11.8
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
21,959.00-	29.3	88,901.71-	963.0	66,942.71-	304.9	Current Change in Fund Balance	61,372.00-	27.3	37,772.31-	17.6	23,599.69	38.5

VARIANCE REPORT FOR DEPARTMENT -- FINANCE
FOR THE QUARTER ENDING 03/31/2020

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Interest and Other Revenue		
X	Other Misc. Revenue	(2,743.47)	Insurance Dividend from WCA
	Interdepartmental Revenue		
	Other Interdept'l Revenue	(30,601.23)	Accounting adjustment needed for HHS allocated position
	Personnel Related Expenditure		
	Wages	40,862.77	Accounting adjustment needed for HHS allocated position
	Benefits	6,207.97	Same as above
	Operating Expenses		
X	Purchased Services	10,240.49	Timing of billings for end of year Audit and Cost Report
X	General Operating	5,096.12	Timing of computer purchases and training
	Interdepartmental Charges		
	Employee Related Insurance	20,448.81	Accounting adjustment needed for HHS allocated position
	Variances Less Than Justification Threshold	**771.53**	
	TOTAL	**50,282.99**	

County of Sheboygan
Variance Analysis by Company
As of 3/31/2020

Finance

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
93,277.00	64.4	93,277.00	63.4			411000 Property Tax Levy	279,831.00	64.4	279,831.00	69.7		
93,277.00	64.4	93,277.00	63.4			410000 Taxes	279,831.00	64.4	279,831.00	69.7		
						420000 Intergovernmental Rev						
5,267.00	3.6	5,501.74	3.7	234.74	4.5	426000 Chges - Other Local	15,801.00	3.6	16,125.56	4.0	324.56	2.1
5,267.00	3.6	5,501.74	3.7	234.74	4.5	420000 Intergovernmental Rev	15,801.00	3.6	16,125.56	4.0	324.56	2.1
						450000 Public Charges for Se						
						460000 Interest and Other Re						
4,417.00	3.0	4,242.88	2.9	174.12-	3.9	466000 Other Miscellaneous	13,251.00	3.0	10,507.53	2.6	2,743.47-	20.7
4,417.00	3.0	4,242.88	2.9	174.12-	3.9	460000 Interest and Other Re	13,251.00	3.0	10,507.53	2.6	2,743.47-	20.7
						470000 Interdepartmental Rev						
41,909.00	28.9	44,143.66	30.0	2,234.66	5.3	476000 Other Interdepartmen	125,727.00	28.9	95,125.77	23.7	30,601.23-	24.3
41,909.00	28.9	44,143.66	30.0	2,234.66	5.3	470000 Interdepartmental Rev	125,727.00	28.9	95,125.77	23.7	30,601.23-	24.3
144,870.00	100.0	147,165.28	100.0	2,295.28	1.6	400000 Revenues	434,610.00	100.0	401,589.86	100.0	33,020.14-	7.6
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
95,069.00	65.6	84,567.81	57.5	10,501.19	11.0	511000 Wages	289,730.00	66.7	248,631.73	61.9	41,098.27	14.2
13,688.00	9.4	11,843.82	8.0	1,844.18	13.5	512000 Benefits	41,031.00	9.4	34,823.03	8.7	6,207.97	15.1
108,757.00	75.1	96,411.63	65.5	12,345.37	11.4	510000 Personnel Related Exp	330,761.00	76.1	283,454.76	70.6	47,306.24	14.3
						530000 Operating Expenses						
1,005.00	.7	86.84	.1	918.16	91.4	531000 Purchased Services	10,539.00	2.4	298.51	.1	10,240.49	97.2
163.00	.1	93.25	.1	69.75	42.8	532000 Repair & Maintenance	489.00	.1	283.92	.1	205.08	41.9
1,633.00	1.1	633.43	.4	999.57	61.2	533000 General Operating	6,867.00	1.6	1,770.88	.4	5,096.12	74.2
233.00	.2	231.29	.2	1.71	.7	534000 Fixed Charges	699.00	.2	693.87	.2	5.13	.7
3,034.00	2.1	1,044.81	.7	1,989.19	65.6	530000 Operating Expenses	18,594.00	4.3	3,047.18	.8	15,546.82	83.6
						550000 Interdepartmental Cha						
31,462.00	21.7	15,329.10	10.4	16,132.90	51.3	551000 Employee Related Ins	74,000.00	17.0	53,551.19	13.3	20,448.81	27.6
320.00	.2	320.33	.2	.33-	.1	551900 Insurance Charges	960.00	.2	961.03	.2	1.03-	.1
4,460.00	3.1	4,458.95	3.0	1.05		553000 System Operation Cha	13,379.00	3.1	13,377.93	3.3	1.07	
2.00		1.58		.42	21.0	556000 Other Interdepartmen	6.00		4.78		1.22	20.3
36,244.00	25.0	20,109.96	13.7	16,134.04	44.5	550000 Interdepartmental Cha	88,345.00	20.3	67,894.93	16.9	20,450.07	23.1

County of Sheboygan
Variance Analysis by Company
As of 3/31/2020

Finance

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						560000 Capital Outlay						
						570000 Depreciation						
148,035.00	102.2	117,566.40	79.9	30,468.60	20.6	500000 Expense/Expenditure	437,700.00	100.7	354,396.87	88.2	83,303.13	19.0
						600000 Other Financing Source						
						630000 Operat'g Transfers fr						
						700000 Other Financing Uses						
						720000 Oper'tg Transfer to O						
3,165.00-	2.2	29,598.88	20.1	32,763.88	*******	Current Change in Fund Balance	3,090.00-	.7	47,192.99	11.8	50,282.99	*******

VARIANCE REPORT FOR DEPARTMENT -- HUMAN RESOURCES DEPARTMENT
FOR THE QUARTER ENDING 03/31/2020

TIMING / G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
Interdepartmental Revenue		
Other Interdept'l Revenue	(1,696.35)	HR Coordinator shared position costs were less than budgeted based on wage and benefits.
Personnel Related Expenditure		
Wages	29,033.99	Two vacancies existed; one was filled at the end of February while the other remains vacant.
Benefits	4,212.48	Two vacancies existed; one was filled at the end of February while the other remains vacant.
Operating Expenses		
Purchased Services	3,260.64	Management professional training budget for possible fall training has yet to be determined as well as Neo-Gov and cellular service were less than budgeted for the quarter.
Repairs and Maintenance	2,169.06	New copy machine was leased at a lesser cost.
General Operating	5,597.98	Advertising requests are below budgeted expectations. Recognition supplies are currently adequate and have not required replinishment
Interdepartmental Charges		
Employee Related Insurance	14,227.01	Two vacancies existed; one was filled at the end of February while the other remains vacant.
Variances Less Than Justification Threshold	**(150.49)**	
TOTAL	**56,654.32**	

County of Sheboygan
Variance Analysis by Company
As of 3/31/2020

Human Resources Department

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
54,934.00	83.5	54,934.00	84.2			411000 Property Tax Levy	164,802.00	83.5	164,802.00	84.2		
54,934.00	83.5	54,934.00	84.2			410000 Taxes	164,802.00	83.5	164,802.00	84.2		
						450000 Public Charges for Se						
						460000 Interest and Other Re						
		.93		.93		466000 Other Miscellaneous			7.39		7.39	
		.93		.93		460000 Interest and Other Re			7.39		7.39	
						470000 Interdepartmental Rev						
10,866.00	16.5	10,316.00	15.8	550.00-	5.1	476000 Other Interdepartmen	32,598.00	16.5	30,901.65	15.8	1,696.35-	5.2
10,866.00	16.5	10,316.00	15.8	550.00-	5.1	470000 Interdepartmental Rev	32,598.00	16.5	30,901.65	15.8	1,696.35-	5.2
65,800.00	100.0	65,250.93	100.0	549.07-	.8	400000 Revenues	197,400.00	100.0	195,711.04	100.0	1,688.96-	.9
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
36,078.00	54.8	32,433.00	49.7	3,645.00	10.1	511000 Wages	108,233.00	54.8	79,199.01	40.5	29,033.99	26.8
5,088.00	7.7	4,536.26	7.0	551.74	10.8	512000 Benefits	15,264.00	7.7	11,051.52	5.6	4,212.48	27.6
41,166.00	62.6	36,969.26	56.7	4,196.74	10.2	510000 Personnel Related Exp	123,497.00	62.6	90,250.53	46.1	33,246.47	26.9
						530000 Operating Expenses						
6,153.00	9.4	5,131.29	7.9	1,021.71	16.6	531000 Purchased Services	18,459.00	9.4	15,198.36	7.8	3,260.64	17.7
436.00	.7	315.00	.5	121.00	27.8	532000 Repair & Maintenance	3,072.00	1.6	902.94	.5	2,169.06	70.6
4,709.00	7.2	594.22	.9	4,114.78	87.4	533000 General Operating	14,125.00	7.2	8,527.02	4.4	5,597.98	39.6
11,298.00	17.2	6,040.51	9.3	5,257.49	46.5	530000 Operating Expenses	35,656.00	18.1	24,628.32	12.6	11,027.68	30.9
						550000 Interdepartmental Cha						
10,062.00	15.3	5,656.00	8.7	4,406.00	43.8	551000 Employee Related Ins	30,185.00	15.3	15,957.99	8.2	14,227.01	47.1
141.00	.2	140.49	.2	.51	.4	551900 Insurance Charges	423.00	.2	421.59	.2	1.41	.3
2,990.00	4.5	3,399.43	5.2	409.43-	13.7	553000 System Operation Cha	8,968.00	4.5	9,128.32	4.7	160.32-	1.8
1.00		.67		.33	33.0	556000 Other Interdepartmen	3.00		1.97		1.03	34.3
13,194.00	20.1	9,196.59	14.1	3,997.41	30.3	550000 Interdepartmental Cha	39,579.00	20.1	25,509.87	13.0	14,069.13	35.5
						560000 Capital Outlay						
						570000 Depreciation						
65,658.00	99.8	52,206.36	80.0	13,451.64	20.5	500000 Expense/Expenditure	198,732.00	100.7	140,388.72	71.7	58,343.28	29.4

County of Sheboygan
Variance Analysis by Company
As of 3/31/2020

Human Resources Department

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
142.00	.2	13,044.57	20.0	12,902.57	*******	Current Change in Fund Balance	1,332.00-	.7	55,322.32	28.3	56,654.32	*******

VARIANCE REPORT FOR DEPARTMENT -- MEDICAL EXAMINER
FOR THE QUARTER ENDING 03/31/2020

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Interest and Other Revenue		
	Other Misc. Revenue	(1,932.00)	Decrease in number of Medical Examiner Investigationed Cases.
	Personnel Related Expenditure		
	Wages	(6,083.20)	Increase in training, for COVID 19.
	Operating Expenses		
X	Purchased Services	1,399.17	Not all bills in yet.
X	General Operating	10,707.54	Have not made purchases yet.
	Variances Less Than Justification Threshold	**(594.72)**	
	TOTAL	**3,496.79**	

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
6,562.00	36.2	6,562.00	42.6			411000 Property Tax Levy	19,686.00	36.2	19,686.00	37.5		
6,562.00	36.2	6,562.00	42.6			410000 Taxes	19,686.00	36.2	19,686.00	37.5		
						450000 Public Charges for Se						
						460000 Interest and Other Re						
11,571.00	63.8	8,845.00	57.4	2,726.00-	23.6	466000 Other Miscellaneous	34,712.00	63.8	32,780.00	62.5	1,932.00-	5.6
11,571.00	63.8	8,845.00	57.4	2,726.00-	23.6	460000 Interest and Other Re	34,712.00	63.8	32,780.00	62.5	1,932.00-	5.6
18,133.00	100.0	15,407.00	100.0	2,726.00-	15.0	400000 Revenues	54,398.00	100.0	52,466.00	100.0	1,932.00-	3.6
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
8,247.00	45.5	9,673.36	62.8	1,426.36-	17.3	511000 Wages	24,367.00	44.8	30,450.20	58.0	6,083.20-	25.0
610.00	3.4	740.01	4.8	130.01-	21.3	512000 Benefits	1,803.00	3.3	2,329.45	4.4	526.45-	29.2
8,857.00	48.8	10,413.37	67.6	1,556.37-	17.6	510000 Personnel Related Exp	26,170.00	48.1	32,779.65	62.5	6,609.65-	25.3
						530000 Operating Expenses						
4,759.00	26.2	5,081.93	33.0	322.93-	6.8	531000 Purchased Services	14,276.00	26.2	12,876.83	24.5	1,399.17	9.8
10.00	.1			10.00	100.0	532000 Repair & Maintenance	30.00	.1			30.00	100.0
919.00	5.1	3,845.43	25.0	2,926.43-	318.4	533000 General Operating	18,464.00	33.9	7,756.46	14.8	10,707.54	58.0
5,688.00	31.4	8,927.36	57.9	3,239.36-	57.0	530000 Operating Expenses	32,770.00	60.2	20,633.29	39.3	12,136.71	37.0
						550000 Interdepartmental Cha						
116.00	.6	135.89	.9	19.89-	17.1	551000 Employee Related Ins	405.00	.7	499.13	1.0	94.13-	23.2
72.00	.4	72.41	.5	.41-	.6	551900 Insurance Charges	216.00	.4	217.31	.4	1.31-	.6
1,908.00	10.5	1,901.27	12.3	6.73	.4	553000 System Operation Cha	5,722.00	10.5	5,724.83	10.9	2.83-	
2,096.00	11.6	2,109.57	13.7	13.57-	.6	550000 Interdepartmental Cha	6,343.00	11.7	6,441.27	12.3	98.27-	1.5
						560000 Capital Outlay						
						570000 Depreciation						
16,641.00	91.8	21,450.30	139.2	4,809.30-	28.9	500000 Expense/Expenditure	65,283.00	120.0	59,854.21	114.1	5,428.79	8.3
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
1,492.00	8.2	6,043.30-	39.2	7,535.30-	505.0	Current Change in Fund Balance	10,885.00-	20.0	7,388.21-	14.1	3,496.79	32.1

VARIANCE REPORT FOR DEPARTMENT -- NON-DEPARTMENTAL
FOR THE QUARTER ENDING 03/31/2020

TIMING / G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
Public Charges for Services		
General Government	1,522.00	More than budgeted land record fees
Public Safety	(3,140.11)	Less than budgeted jail assessment fees
Interest and Other Revenue		
Interest Income	(20,522.56)	Lower than budgeted investment interest income
Interest Income - Taxes	3,826.97	More than budgeted interest from foreclosures
Other Misc. Revenue	6,139.69	More than budgeted note payment from Tucemseh. Note has a variable rate.
Operating Expenses		
Purchased Services	10,822.94	Delay in Treasurer's Operational Assessment
General Operating	72,891.68	Timing on second payment to Monarch Library.
Variances Less Than Justification Threshold	**(44,920.29)**	
TOTAL	**26,620.32**	

County of Sheboygan
Variance Analysis by Company
As of 3/31/2020

Non-Departmental

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
274,637.00-	251.2	274,636.00-	346.7	1.00		411000 Property Tax Levy	823,909.00-	281.6	823,908.00-	271.0	1.00	
274,637.00-	251.2	274,636.00-	346.7	1.00		410000 Taxes	823,909.00-	281.6	823,908.00-	271.0	1.00	
						420000 Intergovernmental Rev						
		1,000.00	1.3	1,000.00		423000 State Grants	1,000.00	.3	1,000.00	.3		
		1,000.00	1.3	1,000.00		420000 Intergovernmental Rev	1,000.00	.3	1,000.00	.3		
						450000 Public Charges for Se						
11,250.00	10.3	12,616.00	15.9	1,366.00	12.1	451000 General Government	33,750.00	11.5	35,272.00	11.6	1,522.00	4.5
12,500.00	11.4	13,897.19	17.5	1,397.19	11.2	452000 Public Safety	37,500.00	12.8	34,359.89	11.3	3,140.11-	8.4
23,750.00	21.7	26,513.19	33.5	2,763.19	11.6	450000 Public Charges for Se	71,250.00	24.3	69,631.89	22.9	1,618.11-	2.3
						460000 Interest and Other Re						
99,238.00	90.8	84,219.04	106.3	15,018.96-	15.1	461000 Interest Income	297,714.00	101.7	277,191.44	91.2	20,522.56-	6.9
27,083.00	24.8	36,085.97	45.6	9,002.97	33.2	461100 Interest Inc - Taxes	81,249.00	27.8	85,075.97	28.0	3,826.97	4.7
14,667.00	13.4	18,893.45	23.9	4,226.45	28.8	461105 Penalty - Taxes	44,001.00	15.0	44,794.22	14.7	793.22	1.8
561.00	.5	28,711.36	36.2	28,150.36	*******	466000 Other Miscellaneous	36,073.00	12.3	42,212.69	13.9	6,139.69	17.0
141,549.00	129.5	167,909.82	212.0	26,360.82	18.6	460000 Interest and Other Re	459,037.00	156.9	449,274.32	147.8	9,762.68-	2.1
						470000 Interdepartmental Rev						
109,338.00-	100.0	79,212.99-	100.0	30,125.01	27.6	400000 Revenues	292,622.00-	100.0	304,001.79-	100.0	11,379.79-	3.9
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
						530000 Operating Expenses						
		3,501.76	4.4	3,501.76-		531000 Purchased Services	22,729.00	7.8	11,906.06	3.9	10,822.94	47.6
84.00	.1	370.69	.5	286.69-	341.3	532000 Repair & Maintenance	252.00	.1	438.97	.1	186.97-	74.2
1,504,386.00	*******	1,473,944.93	*******	30,441.07	2.0	533000 General Operating	1,668,564.00	570.2	1,595,672.32	524.9	72,891.68	4.4
1,504,470.00	*******	1,477,817.38	*******	26,652.62	1.8	530000 Operating Expenses	1,691,545.00	578.1	1,608,017.35	528.9	83,527.65	4.9
						550000 Interdepartmental Cha						
223.00	.2	222.75	.3	.25	.1	551900 Insurance Charges	669.00	.2	668.25	.2	.75	.1
15.00		54.01	.1	39.01-	260.1	552000 Repairs & Maintenanc	45.00		110.62		65.62-	145.8
238.00	.2	276.76	.3	38.76-	16.3	550000 Interdepartmental Cha	714.00	.2	778.87	.3	64.87-	9.1
						560000 Capital Outlay						

County of Sheboygan
Variance Analysis by Company
As of 3/31/2020

Non-Departmental

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						570000 Depreciation						
						580000 Debt Service						
83.00	.1	132.38	.2	49.38-	59.5	582000 Interest	249.00	.1	132.38		116.62	46.8
83.00	.1	132.38	.2	49.38-	59.5	580000 Debt Service	249.00	.1	132.38		116.62	46.8
						599001 Expense Budget Target						
1,504,791.00	*******	1,478,226.52	*******	26,564.48	1.8	500000 Expense/Expenditure	1,692,508.00	578.4	1,608,928.60	529.2	83,579.40	4.9
						600000 Other Financing Source						
						630000 Operat'g Transfers fr						
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
55,246.00	50.5	56,540.84	71.4	1,294.84-	2.3	721000 General Fund	155,101.00	53.0	230,280.29	75.7	75,179.29-	48.5
33,333.00	30.5	33,333.00	42.1			724000 Capital Projects Fun	99,999.00	34.2	99,999.00	32.9		
						726000 Internal Services Fu	29,600.00	10.1			29,600.00	100.0
88,579.00	81.0	89,873.84	113.5	1,294.84-	1.5	720000 Transfer to Other Fun	284,700.00	97.3	330,279.29	108.6	45,579.29-	16.0
88,579.00	81.0	89,873.84	113.5	1,294.84-	1.5	700000 Other Financing Uses	284,700.00	97.3	330,279.29	108.6	45,579.29-	16.0
1,702,708.00	*******	1,647,313.35-	*******	55,394.65	3.3	Current Change in Fund Balance	2,269,830.00-	775.7	2,243,209.68-	737.9	26,620.32	1.2

VARIANCE REPORT FOR DEPARTMENT -- COUNTY PLANNING & RESOURCES
FOR THE QUARTER ENDING 03/31/2020

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Intergovernmental Revenues		
	Federal Grants	19,173.44	More revenue received from Brownfields grant than budgeted.
X	State Grants	(14,696.69)	Revenue moved to 2019 because that's when expenses were incurred.
	Licenses & Permits		
	Other Permits and Fees	11,977.82	More revenue received from sanitary and shoreland permits than budgeted.
	Public Charges for Services		
	General Government	(1,435.39)	Less revenue received for rural numbering signs than budgeted.
	Conservation and Development	45,411.97	More revenue received for tree sales program which is budget neutral under General Operating.
	Interest and Other Revenue		
	Rent Revenue	1,800.00	Rent revenue received for SL400.
X	Other Misc. Revenue	(6,471.65)	Van that was replaced not yet sold.
	Personnel Related Expenditure		
	Wages	3,072.17	Less wages paid out than budgeted.
	Operating Expenses		
	Purchased Services	(62,827.93)	More expense incurred for Brownfields and Forest Service grants than budgeted. These expenses are budget neutral.
	General Operating	(41,052.70)	More expense for tree sales program which is budget neutral under Conservation and Development.
	Fixed Charges	(1,585.84)	More expense for equipment rental for work out at the Dunes.

Interdepartmental Charges		
Employee Related Insurance	(1,143.18)	More expense for health insurance than budgeted.
Repairs & Maintenance Charges	(3,202.08)	More expense for snow plowing at boat landings & OPRT by highway dept.
Capital Outlay	(1,101.44)	$4,050 Marsh Bypass capital project expense posted to operating. Journal entry made in April to correct.
Variances Less Than Justification Threshold	**710.13**	
TOTAL	**(51,371.37)**	

County of Sheboygan
Variance Analysis by Company
As of 3/31/2020

County Planning & Resources

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
95,560.00	31.6	95,560.00	40.2			411000 Property Tax Levy	286,679.00	51.1	286,680.00	46.4	1.00	
95,560.00	31.6	95,560.00	40.2			410000 Taxes	286,679.00	51.1	286,680.00	46.4	1.00	
						420000 Intergovernmental Rev						
17,788.00	5.9	48,258.88	20.3	30,470.88	171.3	421000 Federal Grants	53,364.00	9.5	72,537.44	11.7	19,173.44	35.9
34,260.00	11.3	40,665.19	17.1	6,405.19	18.7	423000 State Grants	34,260.00	6.1	19,563.31	3.2	14,696.69-	42.9
917.00	.3	967.17	.4	50.17	5.5	426000 Chges - Other Local	2,751.00	.5	2,901.51	.5	150.51	5.5
52,965.00	17.5	89,891.24	37.9	36,926.24	69.7	420000 Intergovernmental Rev	90,375.00	16.1	95,002.26	15.4	4,627.26	5.1
						430000 Licenses and Permits						
8.00		10.30		2.30	28.8	432000 Nonbusiness Licenses	24.00		10.30		13.70-	57.1
23,458.00	7.8	18,000.43	7.6	5,457.57-	23.3	435000 Other Reg. Permit &	50,874.00	9.1	62,851.82	10.2	11,977.82	23.5
23,466.00	7.8	18,010.73	7.6	5,455.27-	23.2	430000 Licenses and Permits	50,898.00	9.1	62,862.12	10.2	11,964.12	23.5
						440000 Fines, Forfeits & Pen						
		50.00		50.00		441000 Law & Ordinance Viol			350.00	.1	350.00	
		50.00		50.00		440000 Fines, Forfeits & Pen			350.00	.1	350.00	
						450000 Public Charges for Se						
796.00	.3	344.74	.1	451.26-	56.7	451000 General Government	2,387.00	.4	951.61	.2	1,435.39-	60.1
120,000.00	39.7	32,562.94	13.7	87,437.06-	72.9	457000 Conservation and Dev	120,000.00	21.4	165,411.97	26.8	45,411.97	37.8
120,796.00	39.9	32,907.68	13.9	87,888.32-	72.8	450000 Public Charges for Se	122,387.00	21.8	166,363.58	26.9	43,976.58	35.9
						460000 Interest and Other Re						
1,030.00	.3	1,030.00	.4			462000 Rent Revenue	2,060.00	.4	3,860.00	.6	1,800.00	87.4
17.00				17.00-	100.0	465000 Donations	51.00		10.00		41.00-	80.4
6,500.00	2.1	9.45		6,490.55-	99.9	466000 Other Miscellaneous	6,500.00	1.2	28.35		6,471.65-	99.6
7,547.00	2.5	1,039.45	.4	6,507.55-	86.2	460000 Interest and Other Re	8,611.00	1.5	3,898.35	.6	4,712.65-	54.7
						470000 Interdepartmental Rev						
2,300.00	.8			2,300.00-	100.0	476000 Other Interdepartmen	2,300.00	.4	2,275.00	.4	25.00-	1.1
2,300.00	.8			2,300.00-	100.0	470000 Interdepartmental Rev	2,300.00	.4	2,275.00	.4	25.00-	1.1
302,634.00	100.0	237,459.10	100.0	65,174.90-	21.5	400000 Revenues	561,250.00	100.0	617,431.31	100.0	56,181.31	10.0
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
66,117.00	21.8	65,081.22	27.4	1,035.78	1.6	511000 Wages	195,343.00	34.8	192,270.83	31.1	3,072.17	1.6

County of Sheboygan
Variance Analysis by Company
As of 3/31/2020

County Planning & Resources

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
9,304.00	3.1	9,005.33	3.8	298.67	3.2	512000 Benefits	27,489.00	4.9	26,632.69	4.3	856.31	3.1
75,421.00	24.9	74,086.55	31.2	1,334.45	1.8	510000 Personnel Related Exp	222,832.00	39.7	218,903.52	35.5	3,928.48	1.8
						530000 Operating Expenses						
30,766.00	10.2	42,415.31	17.9	11,649.31-	37.9	531000 Purchased Services	88,497.00	15.8	151,324.93	24.5	62,827.93-	71.0
33,065.00	10.9	6,528.53	2.7	26,536.47	80.3	532000 Repair & Maintenance	40,169.00	7.2	39,826.19	6.5	342.81	.9
61,926.00	20.5	44,831.33	18.9	17,094.67	27.6	533000 General Operating	71,376.00	12.7	112,428.70	18.2	41,052.70-	57.5
417.00	.1	353.44	.1	63.56	15.2	534000 Fixed Charges	2,051.00	.4	3,636.84	.6	1,585.84-	77.3
126,174.00	41.7	94,128.61	39.6	32,045.39	25.4	530000 Operating Expenses	202,093.00	36.0	307,216.66	49.8	105,123.66-	52.0
						550000 Interdepartmental Cha						
16,991.00	5.6	17,326.91	7.3	335.91-	2.0	551000 Employee Related Ins	59,499.00	10.6	60,642.18	9.8	1,143.18-	1.9
1,105.00	.4	1,104.77	.5	.23		551900 Insurance Charges	3,311.00	.6	3,314.07	.5	3.07-	.1
2,014.00	.7	1,098.90	.5	915.10	45.4	552000 Repairs & Maintenanc	5,042.00	.9	8,244.08	1.3	3,202.08-	63.5
8,331.00	2.8	8,483.93	3.6	152.93-	1.8	553000 System Operation Cha	24,993.00	4.5	25,007.29	4.1	14.29-	.1
12.00		1.34		10.66	88.8	556000 Other Interdepartmen	36.00		3.94		32.06	89.1
28,453.00	9.4	28,015.85	11.8	437.15	1.5	550000 Interdepartmental Cha	92,881.00	16.5	97,211.56	15.7	4,330.56-	4.7
						560000 Capital Outlay						
		4,050.00	1.7	4,050.00-		564500 Other Improvements			4,050.00	.7	4,050.00-	
40,000.00	13.2	1,024.94	.4	38,975.06	97.4	567000 Vehicles	40,000.00	7.1	37,051.44	6.0	2,948.56	7.4
40,000.00	13.2	5,074.94	2.1	34,925.06	87.3	560000 Capital Outlay	40,000.00	7.1	41,101.44	6.7	1,101.44-	2.8
						570000 Depreciation						
270,048.00	89.2	201,305.95	84.8	68,742.05	25.5	500000 Expense/Expenditure	557,806.00	99.4	664,433.18	107.6	106,627.18-	19.1
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
5,838.00	1.9			5,838.00	100.0	631500 Land Records Usage	17,513.00	3.1	16,587.50	2.7	925.50	5.3
5,838.00	1.9			5,838.00	100.0	630000 Opt'g Transfers from	17,513.00	3.1	16,587.50	2.7	925.50	5.3
5,838.00	1.9			5,838.00	100.0	600000 Other Financing Source	17,513.00	3.1	16,587.50	2.7	925.50	5.3
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
38,424.00	12.7	36,153.15	15.2	2,270.85-	5.9	Current Change in Fund Balance	20,957.00	3.7	30,414.37-	4.9	51,371.37-	245.1

VARIANCE REPORT FOR DEPARTMENT -- REGISTER OF DEEDS
FOR THE QUARTER ENDING 03/31/2020

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Public Charges for Services		
	General Government	24,140.85	Revenue fluctuates due to real estate and encumbrance activity which is based upon the local, state and national economy.
	Operating Expenses		
X	Purchased Services	95,481.54	Timing issue on pay out for scanning project.
	Interdepartmental Charges		
X	Employee Related Insurance	(1,097.98)	These dollars are spread over a 12 month period. Basing on two pay periods in a month. In January we had 3 pay periods. That threw the timing off. It will straighten out in time throughout the year.
	Variances Less Than Justification Threshold	**44,411.00**	
	TOTAL	**162,935.41**	

County of Sheboygan
Variance Analysis by Company
As of 3/31/2020

Register Of Deeds

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
8,862.00-	17.2	8,862.00-	14.3			411000 Property Tax Levy	26,586.00-	17.2	26,586.00-	14.9		
8,862.00-	17.2	8,862.00-	14.3			410000 Taxes	26,586.00-	17.2	26,586.00-	14.9		
						450000 Public Charges for Se						
60,358.00	117.2	70,831.24	114.3	10,473.24	17.4	451000 General Government	181,074.00	117.2	205,214.85	114.9	24,140.85	13.3
60,358.00	117.2	70,831.24	114.3	10,473.24	17.4	450000 Public Charges for Se	181,074.00	117.2	205,214.85	114.9	24,140.85	13.3
						460000 Interest and Other Re						
						470000 Interdepartmental Rev						
51,496.00	100.0	61,969.24	100.0	10,473.24	20.3	400000 Revenues	154,488.00	100.0	178,628.85	100.0	24,140.85	15.6
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
27,316.00	53.0	27,526.25	44.4	210.25-	.8	511000 Wages	83,249.00	53.9	83,103.31	46.5	145.69	.2
3,865.00	7.5	3,744.87	6.0	120.13	3.1	512000 Benefits	11,780.00	7.6	11,330.59	6.3	449.41	3.8
31,181.00	60.6	31,271.12	50.5	90.12-	.3	510000 Personnel Related Exp	95,029.00	61.5	94,433.90	52.9	595.10	.6
						530000 Operating Expenses						
3,307.00	6.4	20,225.07	32.6	16,918.07-	511.6	531000 Purchased Services	179,856.00	116.4	84,374.46	47.2	95,481.54	53.1
466.00	.9	325.62	.5	140.38	30.1	532000 Repair & Maintenance	1,398.00	.9	2,030.48	1.1	632.48-	45.2
2,335.00	4.5	2,311.46	3.7	23.54	1.0	533000 General Operating	5,281.00	3.4	4,623.90	2.6	657.10	12.4
6,108.00	11.9	22,862.15	36.9	16,754.15-	274.3	530000 Operating Expenses	186,535.00	120.7	91,028.84	51.0	95,506.16	51.2
						550000 Interdepartmental Cha						
9,979.00	19.4	8,856.76	14.3	1,122.24	11.2	551000 Employee Related Ins	29,903.00	19.4	31,000.98	17.4	1,097.98-	3.7
209.00	.4	208.92	.3	.08		551900 Insurance Charges	626.00	.4	626.72	.4	.72-	.1
3,386.00	6.6	3,287.73	5.3	98.27	2.9	553000 System Operation Cha	10,152.00	6.6	9,852.68	5.5	299.32	2.9
7.00		6.92		.08	1.1	556000 Other Interdepartmen	21.00		20.72		.28	1.3
13,581.00	26.4	12,360.33	19.9	1,220.67	9.0	550000 Interdepartmental Cha	40,702.00	26.3	41,501.10	23.2	799.10-	2.0
						560000 Capital Outlay						
						570000 Depreciation						
50,870.00	98.8	66,493.60	107.3	15,623.60-	30.7	500000 Expense/Expenditure	322,266.00	208.6	226,963.84	127.1	95,302.16	29.6

County of Sheboygan
Variance Analysis by Company
As of 3/31/2020

Register Of Deeds

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						600000 Other Financing Source						
						630000 Operat'g Transfers fr						
		17,429.44	28.1	17,429.44-		631500 Land Records Usage	35,200.00	22.8	78,692.40	44.1	43,492.40-	123.6
		17,429.44	28.1	17,429.44-		630000 Operat'g Transfers fr	35,200.00	22.8	78,692.40	44.1	43,492.40-	123.6
		17,429.44	28.1	17,429.44-		600000 Other Financing Source	35,200.00	22.8	78,692.40	44.1	43,492.40-	123.6
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
626.00	1.2	12,905.08	20.8	12,279.08	*******	Current Change in Fund Balance	132,578.00-	85.8	30,357.41	17.0	162,935.41	122.9

VARIANCE REPORT FOR DEPARTMENT -- SHERIFF
FOR THE QUARTER ENDING 03/31/2020

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Intergovernmental Revenues		
X	Federal Grants	29,789.57	Was awarded the SCAAP Grant earlier in the year than anticipated. The budget is later in the year. Was also awarded the JAG Grant and the Planning Grant.
	State Grants	(5,877.93)	EMPG and EPCRA Grants are less than expected.
	Public Charges for Services		
	Public Safety	(67,402.04)	Large decline in Juvenile boarders and ES Sanctions which has negatively impacted our revenues as well as the lack of training reimbursement.
	Interest and Other Revenue		
	Other Misc. Revenue	(28,318.71)	Only 1 of the 7 old patrol squads have been sold at auction.
	Personnel Related Expenditure		
	Wages	55,705.60	Due to vacancies in Corrections, Dispatch, and Patrol.
	Overtime	(152,798.00)	Most of the overtime was caused due to vacancies in Corrections, Patrol, and Dispatch. COVID-19 has also caused OT in Corrections (24.75 hours) and Patrol (12 hours)
	Benefits	(4,690.43)	Due to vacancies in Corrections, Dispatch, and Patrol.

	Operating Expenses		
	Purchased Services	20,106.93	Reduced jail population has created a savings in meal purchases.
	Repairs and Maintenance	(1,842.72)	Building new squads has increased auto repair parts for the first quarter.
X	General Operating	(38,077.96)	Purchased the new mattresses in Corrections and the CID forensic solution software in the first quarter. The budget for these items are spread over 12 months and will balance out at the end of the year. $17,000 of this is due to supplies purchased in relation to the COVID-19.
X	Fixed Charges	15,882.63	Payments for rental of land and rental of tower space is due later in the year.
	Interdepartmental Charges		
	Employee Related Insurance	95,330.37	Due to vacancies in Corrections, Dispatch, and Patrol.
	System Operation Charges	1,080.46	Printing and duplicating charges for the first quarter were less than budgeted causing this positive variance.
X	**Capital Outlay**	245,753.61	Not all of the new patrol squads have been purchased.
	Variances Less Than Justification Threshold	**(1,209.98)**	
	TOTAL	**163,431.40**	

County of Sheboygan
Variance Analysis by Company
As of 3/31/2020

Sheriff

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
1,642,697.00	88.2	1,642,697.00	90.8			411000 Property Tax Levy	4,928,091.00	89.4	4,928,091.00	90.6		
1,642,697.00	88.2	1,642,697.00	90.8			410000 Taxes	4,928,091.00	89.4	4,928,091.00	90.6		
						420000 Intergovernmental Rev						
						421000 Federal Grants			29,789.57	.5	29,789.57	
15,300.00	.8	12,979.00	.7	2,321.00-	15.2	423000 State Grants	45,898.00	.8	40,020.07	.7	5,877.93-	12.8
15,300.00	.8	12,979.00	.7	2,321.00-	15.2	420000 Intergovernmental Rev	45,898.00	.8	69,809.64	1.3	23,911.64	52.1
						440000 Fines, Forfeits & Pen						
						441000 Law & Ordinance Viol			115.00		115.00	
						440000 Fines, Forfeits & Pen			115.00		115.00	
						450000 Public Charges for Se						
108.00		17.00		91.00-	84.3	451000 General Government	324.00		123.00		201.00-	62.0
137,243.00	7.4	118,706.43	6.6	18,536.57-	13.5	452000 Public Safety	422,329.00	7.7	354,926.96	6.5	67,402.04-	16.0
127.00		294.29		167.29	131.7	454000 Health Care Services	381.00		829.72		448.72	117.8
137,478.00	7.4	119,017.72	6.6	18,460.28-	13.4	450000 Public Charges for Se	423,034.00	7.7	355,879.68	6.5	67,154.32-	15.9
						460000 Interest and Other Re						
5,680.00	.3	5,613.60	.3	66.40-	1.2	462000 Rent Revenue	17,039.00	.3	16,840.80	.3	198.20-	1.2
60,977.00	3.3	28,223.16	1.6	32,753.84-	53.7	466000 Other Miscellaneous	94,929.00	1.7	66,610.29	1.2	28,318.71-	29.8
66,657.00	3.6	33,836.76	1.9	32,820.24-	49.2	460000 Interest and Other Re	111,968.00	2.0	83,451.09	1.5	28,516.91-	25.5
						470000 Interdepartmental Rev						
131.00		79.72		51.28-	39.1	472000 Repairs & Maintenanc	393.00		210.08		182.92-	46.5
167.00				167.00-	100.0	474000 Public Safety Revenu	501.00				501.00-	100.0
175.00		120.00		55.00-	31.4	476000 Other Interdepartmen	525.00		450.00		75.00-	14.3
473.00		199.72		273.28-	57.8	470000 Interdepartmental Rev	1,419.00		660.08		758.92-	53.5
1,862,605.00	100.0	1,808,730.20	100.0	53,874.80-	2.9	400000 Revenues	5,510,410.00	100.0	5,438,006.49	100.0	72,403.51-	1.3
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
1,000,591.00	53.7	1,041,442.78	57.6	40,851.78-	4.1	511000 Wages	2,996,939.00	54.4	3,094,031.40	56.9	97,092.40-	3.2
162,698.00	8.7	165,597.06	9.2	2,899.06-	1.8	512000 Benefits	485,223.00	8.8	489,913.43	9.0	4,690.43-	1.0
1,163,289.00	62.5	1,207,039.84	66.7	43,750.84-	3.8	510000 Personnel Related Exp	3,482,162.00	63.2	3,583,944.83	65.9	101,782.83-	2.9
						530000 Operating Expenses						

County of Sheboygan
Variance Analysis by Company
As of 3/31/2020

Sheriff

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
194,421.00	10.4	174,336.89	9.6	20,084.11	10.3	531000 Purchased Services	589,936.00	10.7	569,829.07	10.5	20,106.93	3.4
12,609.00	.7	13,737.06	.8	1,128.06-	8.9	532000 Repair & Maintenance	35,152.00	.6	36,994.72	.7	1,842.72-	5.2
69,016.00	3.7	76,934.04	4.3	7,918.04-	11.5	533000 General Operating	212,036.00	3.8	250,113.96	4.6	38,077.96-	18.0
33,480.00	1.8	29,581.30	1.6	3,898.70	11.6	534000 Fixed Charges	100,440.00	1.8	84,557.37	1.6	15,882.63	15.8
309,526.00	16.6	294,589.29	16.3	14,936.71	4.8	530000 Operating Expenses	937,564.00	17.0	941,495.12	17.3	3,931.12-	.4
						550000 Interdepartmental Cha						
260,219.00	14.0	231,893.59	12.8	28,325.41	10.9	551000 Employee Related Ins	912,014.00	16.6	816,683.63	15.0	95,330.37	10.5
9,834.00	.5	9,833.09	.5	.91		551900 Insurance Charges	29,497.00	.5	29,499.19	.5	2.19-	
217.00		248.22		31.22-	14.4	552000 Repairs & Maintenanc	651.00		952.91		301.91-	46.4
29,716.00	1.6	29,799.42	1.6	83.42-	.3	553000 System Operation Cha	89,248.00	1.6	88,167.54	1.6	1,080.46	1.2
6,450.00	.3	12,842.84	.7	6,392.84-	99.1	556000 Other Interdepartmen	19,065.00	.3	19,373.63	.4	308.63-	1.6
306,436.00	16.5	284,617.16	15.7	21,818.84	7.1	550000 Interdepartmental Cha	1,050,475.00	19.1	954,676.90	17.6	95,798.10	9.1
						560000 Capital Outlay						
52,000.00	2.8			52,000.00	100.0	564000 Building Improvement	52,000.00	.9			52,000.00	100.0
30,511.00	1.6	5,513.24	.3	24,997.76	81.9	565000 Machinery & Equipmen	30,511.00	.6	36,022.39	.7	5,511.39-	18.1
300,000.00	16.1			300,000.00	100.0	567000 Vehicles	300,000.00	5.4	100,735.00	1.9	199,265.00	66.4
382,511.00	20.5	5,513.24	.3	376,997.76	98.6	560000 Capital Outlay	382,511.00	6.9	136,757.39	2.5	245,753.61	64.2
						570000 Depreciation						
						580000 Debt Service						
2,161,762.00	116.1	1,791,759.53	99.1	370,002.47	17.1	500000 Expense/Expenditure	5,852,712.00	106.2	5,616,874.24	103.3	235,837.76	4.0
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
37,500.00	2.0	37,500.00	2.1			631000 General Fund	96,000.00	1.7	96,000.00	1.8		
						631500 Land Records Usage	30,512.00	.6	30,509.15	.6	2.85	
37,500.00	2.0	37,500.00	2.1			630000 Opt'g Transfers from	126,512.00	2.3	126,509.15	2.3	2.85	
37,500.00	2.0	37,500.00	2.1			600000 Other Financing Source	126,512.00	2.3	126,509.15	2.3	2.85	
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
261,657.00-	14.0	54,470.67	3.0	316,127.67	120.8	Current Change in Fund Balance	215,790.00-	3.9	52,358.60-	1.0	163,431.40	75.7

VARIANCE REPORT FOR DEPARTMENT -- TREASURER
FOR THE QUARTER ENDING 03/31/2020

TIMING / G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
Taxes		
Property Tax Levy	3,690.17	Higher than anticipated managed forest land revenue.
Intergovernmental Revenues		
State Gov't Pay't Lieu Tax	1,585.93	Higher than anticipated state payments in lieu of tax payments.
Personnel Related Expenditure		
Wages	6,594.35	LTE for Land Info Projects originally budgeted here, but will be utilizing SCHRC instead, approx. $6784, so will expense from Consulting after COVID-19 Safer-at-Home order lifted. Will need to request budget adjustment to correctly state where funds will be expensed. Additionally, pay for performance variance is approx. ($184).
Benefits	1,296.33	LTE for Land Info Projects, as explained above, $960. Any pre-tax items such as flex-spending $336.
Operating Expenses		
Purchased Services	2,288.12	Low need for utilities due to few homes in foreclosure inventory, $1109; lower than anticipated banking services, $1400; and final invoice from SCHRC not received until 2020, $221.
Repairs and Maintenance	1,777.38	Lower need for maintenance on foreclosure properties so far this year.
General Operating	15,137.60	Higher number of properties on initial publication in newspaper, ($2287); tax payment for Martin Trust offset by 168.411300, ($3636); equipment, $3991; ordered computers and monitor, $3390; printers, $4808; cabinets, $5700 & $2869, and small pos/neg variances in 12 accts, $303.

Interdepartmental Charges		
Employee Related Insurance	(1,471.95)	Health insurance, $1152; dental insurance, $26; and workers comp, $294 higher than budget.
Capital Outlay	15,196.74	Foreclosed properties and related acquisition and sale expenditures - offsetting account is gain/loss on sale of fixed asset (Other Misc. Revenue), and software project.
Variances Less Than Justification Threshold	**(33,329.99)**	
TOTAL	**12,764.68**	

County of Sheboygan
Variance Analysis by Company
As of 3/31/2020

Treasurer

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
47,408.00	96.2	47,400.00	99.1	8.00-		411000 Property Tax Levy	149,224.00	67.3	152,914.17	67.5	3,690.17	2.5
17.00		26.16	.1	9.16	53.9	412000 Sales and Use	51.00		59.68		8.68	17.0
625.00	1.3	150.00	.3	475.00-	76.0	414000 In Rem Fees	1,875.00	.8	1,800.00	.8	75.00-	4.0
48,050.00	97.5	47,576.16	99.5	473.84-	1.0	410000 Taxes	151,150.00	68.1	154,773.85	68.3	3,623.85	2.4
						420000 Intergovernmental Rev						
1,000.00	2.0			1,000.00-	100.0	424900 State Gov't Payt Lie	70,000.00	31.5	71,585.93	31.6	1,585.93	2.3
1,000.00	2.0			1,000.00-	100.0	420000 Intergovernmental Rev	70,000.00	31.5	71,585.93	31.6	1,585.93	2.3
						430000 Licenses and Permits						
						450000 Public Charges for Se						
222.00	.5	242.00	.5	20.00	9.0	451000 General Government	666.00	.3	302.00	.1	364.00-	54.7
222.00	.5	242.00	.5	20.00	9.0	450000 Public Charges for Se	666.00	.3	302.00	.1	364.00-	54.7
						460000 Interest and Other Re						
21.00				21.00-	100.0	466000 Other Miscellaneous	63.00		3.79		59.21-	94.0
21.00				21.00-	100.0	460000 Interest and Other Re	63.00		3.79		59.21-	94.0
						470000 Interdepartmental Rev						
2.00				2.00-	100.0	473000 System Operation Rev	6.00				6.00-	100.0
2.00				2.00-	100.0	470000 Interdepartmental Rev	6.00				6.00-	100.0
49,295.00	100.0	47,818.16	100.0	1,476.84-	3.0	400000 Revenues	221,885.00	100.0	226,665.57	100.0	4,780.57	2.2
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
31,684.00	64.3	29,940.25	62.6	1,743.75	5.5	511000 Wages	95,052.00	42.8	88,457.65	39.0	6,594.35	6.9
4,483.00	9.1	4,110.93	8.6	372.07	8.3	512000 Benefits	13,449.00	6.1	12,152.67	5.4	1,296.33	9.6
36,167.00	73.4	34,051.18	71.2	2,115.82	5.9	510000 Personnel Related Exp	108,501.00	48.9	100,610.32	44.4	7,890.68	7.3
						530000 Operating Expenses						
2,792.00	5.7	4,171.43	8.7	1,379.43-	49.4	531000 Purchased Services	17,376.00	7.8	15,087.88	6.7	2,288.12	13.2
292.00	.6	35.00	.1	257.00	88.0	532000 Repair & Maintenance	3,369.00	1.5	1,591.62	.7	1,777.38	52.8
17,352.00	35.2	10,898.14	22.8	6,453.86	37.2	533000 General Operating	34,930.00	15.7	19,792.40	8.7	15,137.60	43.3
120.00	.2	9.89		110.11	91.8	534000 Fixed Charges	360.00	.2	127.71	.1	232.29	64.5
19.00		.66		18.34	96.5	535000 Bad Debt Expense	57.00		7.63		49.37	86.6
20,575.00	41.7	15,115.12	31.6	5,459.88	26.5	530000 Operating Expenses	56,092.00	25.3	36,607.24	16.2	19,484.76	34.7

County of Sheboygan
Variance Analysis by Company
As of 3/31/2020

Treasurer

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						550000 Interdepartmental Cha						
10,638.00	21.6	9,538.73	19.9	1,099.27	10.3	551000 Employee Related Ins	31,913.00	14.4	33,384.95	14.7	1,471.95-	4.6
181.00	.4	181.00	.4			551900 Insurance Charges	543.00	.2	543.00	.2		
92.00	.2			92.00	100.0	552000 Repairs & Maintenanc	276.00	.1			276.00	100.0
4,246.00	8.6	4,150.26	8.7	95.74	2.3	553000 System Operation Cha	12,736.00	5.7	12,614.30	5.6	121.70	1.0
133.00	.3	132.42	.3	.58	.4	556000 Other Interdepartmen	397.00	.2	397.22	.2	.22-	.1
15,290.00	31.0	14,002.41	29.3	1,287.59	8.4	550000 Interdepartmental Cha	45,865.00	20.7	46,939.47	20.7	1,074.47-	2.3
						560000 Capital Outlay						
						561000 Land			4,803.26	2.1	4,803.26-	
20,000.00	40.6			20,000.00	100.0	566200 Computer Equipment	20,000.00	9.0			20,000.00	100.0
20,000.00	40.6			20,000.00	100.0	560000 Capital Outlay	20,000.00	9.0	4,803.26	2.1	15,196.74	76.0
						570000 Depreciation						
						580000 Debt Service						
						599001 Expense Budget Target						
92,032.00	186.7	63,168.71	132.1	28,863.29	31.4	500000 Expense/Expenditure	230,458.00	103.9	188,960.29	83.4	41,497.71	18.0
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
30,507.00	61.9	1,611.40	3.4	28,895.60	94.7	631500 Land Records Usage	35,125.00	15.8	1,611.40	.7	33,513.60	95.4
30,507.00	61.9	1,611.40	3.4	28,895.60	94.7	630000 Opt'g Transfers from	35,125.00	15.8	1,611.40	.7	33,513.60	95.4
30,507.00	61.9	1,611.40	3.4	28,895.60	94.7	600000 Other Financing Source	35,125.00	15.8	1,611.40	.7	33,513.60	95.4
12,230.00-	24.8	13,739.15-	28.7	1,509.15-	12.3	Current Change in Fund Balance	26,552.00	12.0	39,316.68	17.3	12,764.68	48.1

VARIANCE REPORT FOR DEPARTMENT -- UW EXTENSION
FOR THE QUARTER ENDING 03/31/2020

TIMING / G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
Operating Expenses		
General Operating	2,057.17	Less pay out for mileage, lodging, seminars and trainings.
Fixed Charges	5,321.48	Credit for two copier leases from MBM.
Variances Less Than Justification Threshold	**3,136.77**	
TOTAL	**10,515.42**	

County of Sheboygan
Variance Analysis by Company
As of 3/31/2020

UW Extension

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
35,102.00	74.3	35,101.00	98.5	1.00-		411000 Property Tax Levy	105,304.00	88.3	105,303.00	87.5	1.00-	
35,102.00	74.3	35,101.00	98.5	1.00-		410000 Taxes	105,304.00	88.3	105,303.00	87.5	1.00-	
						420000 Intergovernmental Rev						
						450000 Public Charges for Se						
8,512.00	18.0	479.32	1.3	8,032.68-	94.4	451000 General Government	10,236.00	8.6	10,731.48	8.9	495.48	4.8
8,512.00	18.0	479.32	1.3	8,032.68-	94.4	450000 Public Charges for Se	10,236.00	8.6	10,731.48	8.9	495.48	4.8
						460000 Interest and Other Re						
13.00		28.35	.1	15.35	118.1	461000 Interest Income	38.00		124.03	.1	86.03	226.4
3,642.00	7.7	34.10	.1	3,607.90-	99.1	466000 Other Miscellaneous	3,642.00	3.1	4,250.60	3.5	608.60	16.7
3,655.00	7.7	62.45	.2	3,592.55-	98.3	460000 Interest and Other Re	3,680.00	3.1	4,374.63	3.6	694.63	18.9
						470000 Interdepartmental Rev						
47,269.00	100.0	35,642.77	100.0	11,626.23-	24.6	400000 Revenues	119,220.00	100.0	120,409.11	100.0	1,189.11	1.0
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
6,792.00	14.4	6,695.05	18.8	96.95	1.4	511000 Wages	20,066.00	16.8	19,765.22	16.4	300.78	1.5
948.00	2.0	902.64	2.5	45.36	4.8	512000 Benefits	2,799.00	2.3	2,668.11	2.2	130.89	4.7
7,740.00	16.4	7,597.69	21.3	142.31	1.8	510000 Personnel Related Exp	22,865.00	19.2	22,433.33	18.6	431.67	1.9
						530000 Operating Expenses						
19,630.00	41.5	20,327.35	57.0	697.35-	3.6	531000 Purchased Services	61,683.00	51.7	60,857.04	50.5	825.96	1.3
500.00	1.1	518.59	1.5	18.59-	3.7	532000 Repair & Maintenance	1,500.00	1.3	1,555.77	1.3	55.77-	3.7
5,529.00	11.7	3,096.18	8.7	2,432.82	44.0	533000 General Operating	13,982.00	11.7	11,924.83	9.9	2,057.17	14.7
958.00	2.0	4,301.82-	12.1	5,259.82	549.0	534000 Fixed Charges	2,874.00	2.4	2,447.48-	2.0	5,321.48	185.2
26,617.00	56.3	19,640.30	55.1	6,976.70	26.2	530000 Operating Expenses	80,039.00	67.1	71,890.16	59.7	8,148.84	10.2
						550000 Interdepartmental Cha						
3,418.00	7.2	3,291.97	9.2	126.03	3.7	551000 Employee Related Cha	11,968.00	10.0	11,521.83	9.6	446.17	3.7
143.00	.3	141.67	.4	1.33	.9	551900 Insurance Charges	425.00	.4	424.97	.4	.03	
1,746.00	3.7	1,621.25	4.5	124.75	7.1	553000 System Operation Cha	5,238.00	4.4	4,938.40	4.1	299.60	5.7
5,307.00	11.2	5,054.89	14.2	252.11	4.8	550000 Interdepartmental Cha	17,631.00	14.8	16,885.20	14.0	745.80	4.2
						560000 Capital Outlay						

County of Sheboygan
Variance Analysis by Company
As of 3/31/2020

UW Extension

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						570000 Depreciation						
39,664.00	83.9	32,292.88	90.6	7,371.12	18.6	500000 Expense/Expenditure	120,535.00	101.1	111,208.69	92.4	9,326.31	7.7
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
7,605.00	16.1	3,349.89	9.4	4,255.11-	56.0	Current Change in Fund Balance	1,315.00-	1.1	9,200.42	7.6	10,515.42	799.7

VARIANCE REPORT FOR DEPARTMENT -- UW GREEN BAY- SHEBOYGAN CAMPUS
FOR THE QUARTER ENDING 03/31/2020

TIMING / G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
Operating Expenses		
Repairs and Maintenance	5,124.72	Due to COVID-19 operations we have closed campus and have only allowed limited access for contractors to make repairs. We are still waiting for the tree service to remove ash trees for a $5,000 grant.
Interdepartmental Charges		
Repairs & Maintenance Charges	(1,318.45)	More than budgeted amounts for salt/service from Highway Dept.
Variances Less Than Justification Threshold	**250.50**	
TOTAL	**4,056.77**	

County of Sheboygan
Variance Analysis by Company
As of 3/31/2020

UW Green Bay- Sheboygan Campus

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
9,205.00	100.0	9,205.00	100.0			411000 Property Tax Levy	27,615.00	100.0	27,615.00	100.0		
9,205.00	100.0	9,205.00	100.0			410000 Taxes	27,615.00	100.0	27,615.00	100.0		
						420000 Intergovernmental Rev						
						460000 Interest and Other Re						
9,205.00	100.0	9,205.00	100.0			400000 Revenues	27,615.00	100.0	27,615.00	100.0		
						500000 Expense/Expenditure						
						530000 Operating Expenses						
19,863.00	215.8	25,524.74	277.3	5,661.74-	28.5	532000 Repair & Maintenance	47,925.00	173.5	42,800.28	155.0	5,124.72	10.7
						533000 General Operating	250.00	.9			250.00	100.0
19,863.00	215.8	25,524.74	277.3	5,661.74-	28.5	530000 Operating Expenses	48,175.00	174.5	42,800.28	155.0	5,374.72	11.2
						550000 Interdepartmental Cha						
1,625.00	17.7	1,624.50	17.6	.50		551900 Insurance Charges	4,874.00	17.6	4,873.50	17.6	.50	
52.00	.6			52.00	100.0	552000 Repairs & Maintenanc	156.00	.6	1,474.45	5.3	1,318.45-	845.2
1,677.00	18.2	1,624.50	17.6	52.50	3.1	550000 Interdepartmental Cha	5,030.00	18.2	6,347.95	23.0	1,317.95-	26.2
						560000 Capital Outlay						
						570000 Depreciation						
21,540.00	234.0	27,149.24	294.9	5,609.24-	26.0	500000 Expense/Expenditure	53,205.00	192.7	49,148.23	178.0	4,056.77	7.6
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
12,335.00-	134.0	17,944.24-	194.9	5,609.24-	45.5	Current Change in Fund Balance	25,590.00-	92.7	21,533.23-	78.0	4,056.77	15.9

VARIANCE REPORT FOR DEPARTMENT -- VETERANS COMMISSION
FOR THE QUARTER ENDING 03/31/2020

TIMING / G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
Operating Expenses		
General Operating	4,099.52	Request for assistace is down.
Variances Less Than Justification Threshold	**688.86**	
TOTAL	**4,788.38**	

County of Sheboygan
Variance Analysis by Company
As of 3/31/2020

Veterans Commission

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
1,828.00	100.0	1,828.00	100.0			411000 Property Tax Levy	5,483.00	100.0	5,484.00	100.0	1.00	
1,828.00	100.0	1,828.00	100.0			410000 Taxes	5,483.00	100.0	5,484.00	100.0	1.00	
						460000 Interest and Other Re						
1,828.00	100.0	1,828.00	100.0			400000 Revenues	5,483.00	100.0	5,484.00	100.0	1.00	
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
168.00	9.2	40.00-	2.2	208.00	123.8	511000 Wages	497.00	9.1	80.00	1.5	417.00	83.9
12.00	.7	3.06-	.2	15.06	125.5	512000 Benefits	36.00	.7	6.12	.1	29.88	83.0
180.00	9.8	43.06-	2.4	223.06	123.9	510000 Personnel Related Exp	533.00	9.7	86.12	1.6	446.88	83.8
						530000 Operating Expenses						
501.00	27.4	475.92	26.0	25.08	5.0	531000 Purchased Services	1,569.00	28.6	1,328.12	24.2	240.88	15.4
991.00	54.2	9.10-	.5	1,000.10	100.9	533000 General Operating	4,501.00	82.1	401.48	7.3	4,099.52	91.1
1,492.00	81.6	466.82	25.5	1,025.18	68.7	530000 Operating Expenses	6,070.00	110.7	1,729.60	31.5	4,340.40	71.5
						550000 Interdepartmental Cha						
		.06		.06-		551000 Employee Related Ins			.18		.18-	
5.00	.3	3.92	.2	1.08	21.6	551900 Insurance Charges	12.00	.2	11.72	.2	.28	2.3
5.00	.3	3.98	.2	1.02	20.4	550000 Interdepartmental Cha	12.00	.2	11.90	.2	.10	.8
						560000 Capital Outlay						
						570000 Depreciation						
1,677.00	91.7	427.74	23.4	1,249.26	74.5	500000 Expense/Expenditure	6,615.00	120.6	1,827.62	33.3	4,787.38	72.4
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
151.00	8.3	1,400.26	76.6	1,249.26	827.3	Current Change in Fund Balance	1,132.00-	20.6	3,656.38	66.7	4,788.38	423.0

VARIANCE REPORT FOR DEPARTMENT -- VETERANS SERVICES
FOR THE QUARTER ENDING 03/31/2020

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Interest and Other Revenue		
	Donations	1,000.00	Donation to the office.
	Personnel Related Expenditure		
X	Wages	1,396.46	Promotion was moved to mid year instead of beginning of year.
	Operating Expenses		
	General Operating	1,411.60	Spending is down due to COVID-19.
	Variances Less Than Justification Threshold	**1,750.97**	
	TOTAL	**5,559.03**	

County of Sheboygan
Variance Analysis by Company
As of 3/31/2020

Veterans Services

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
23,369.00	64.3	23,369.00	64.2			411000 Property Tax Levy	70,107.00	84.4	70,107.00	83.3		
23,369.00	64.3	23,369.00	64.2			410000 Taxes	70,107.00	84.4	70,107.00	83.3		
						420000 Intergovernmental Rev						
13,000.00	35.7	13,000.00	35.7			423000 State Grants	13,000.00	15.6	13,000.00	15.5		
13,000.00	35.7	13,000.00	35.7			420000 Intergovernmental Rev	13,000.00	15.6	13,000.00	15.5		
						450000 Public Charges for Se						
						460000 Interest and Other Re						
						465000 Donations			1,000.00	1.2	1,000.00	
		4.72		4.72		466000 Other Miscellaneous			14.16		14.16	
		4.72		4.72		460000 Interest and Other Re			1,014.16	1.2	1,014.16	
36,369.00	100.0	36,373.72	100.0	4.72		400000 Revenues	83,107.00	100.0	84,121.16	100.0	1,014.16	1.2
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
13,677.00	37.6	13,239.26	36.4	437.74	3.2	511000 Wages	40,410.00	48.6	39,013.54	46.4	1,396.46	3.5
1,935.00	5.3	1,771.27	4.9	163.73	8.5	512000 Benefits	5,717.00	6.9	5,225.98	6.2	491.02	8.6
15,612.00	42.9	15,010.53	41.3	601.47	3.9	510000 Personnel Related Exp	46,127.00	55.5	44,239.52	52.6	1,887.48	4.1
						530000 Operating Expenses						
168.00	.5	44.17	.1	123.83	73.7	531000 Purchased Services	504.00	.6	132.51	.2	371.49	73.7
100.00	.3	56.81	.2	43.19	43.2	532000 Repair & Maintenance	300.00	.4	210.33	.3	89.67	29.9
562.00	1.5	574.42	1.6	12.42-	2.2	533000 General Operating	2,683.00	3.2	1,271.40	1.5	1,411.60	52.6
830.00	2.3	675.40	1.9	154.60	18.6	530000 Operating Expenses	3,487.00	4.2	1,614.24	1.9	1,872.76	53.7
						550000 Interdepartmental Cha						
5,131.00	14.1	4,941.73	13.6	189.27	3.7	551000 Employee Related Ins	17,968.00	21.6	17,295.91	20.6	672.09	3.7
62.00	.2	61.50	.2	.50	.8	551900 Insurance Charges	184.00	.2	184.50	.2	.50-	.3
1,384.00	3.8	1,354.47	3.7	29.53	2.1	553000 System Operation Cha	4,150.00	5.0	4,036.96	4.8	113.04	2.7
6,577.00	18.1	6,357.70	17.5	219.30	3.3	550000 Interdepartmental Cha	22,302.00	26.8	21,517.37	25.6	784.63	3.5
						560000 Capital Outlay						
						570000 Depreciation						

County of Sheboygan
Variance Analysis by Company
As of 3/31/2020

Veterans Services

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
23,019.00	63.3	22,043.63	60.6	975.37	4.2	500000 Expense/Expenditure	71,916.00	86.5	67,371.13	80.1	4,544.87	6.3
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
13,350.00	36.7	14,330.09	39.4	980.09	7.3	Current Change in Fund Balance	11,191.00	13.5	16,750.03	19.9	5,559.03	49.7

VARIANCE REPORT FOR DEPARTMENT -- HEALTH & HUMAN SERVICES FUND
FOR THE QUARTER ENDING 03/31/2020

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Intergovernmental Revenues		
X	Federal Grants	(44,894.57)	Grants are claimed as supported by allowable expenses.
X	State Grants	1,019,021.27	Grants are claimed as supported by allowable expenses- budget adjustments will be completed to validate decreases/increased grant amounts.
	Licenses & Permits		
X	Business Licenses	(22,866.53)	Environmental Health Inspections- Billing and Inspections are delayed typically licenses are billed in May due to Covid-19 the due date has been extended to 12-31-20- less inspections may result.
	Public Charges for Services		
	General Government	(4,896.86)	Court Fees and Costs are paid to HHSD as they are collected- Mid-March reduction in fees collected due to Covid-19 delays.
	H & HS Services	(628,445.48)	Client program eligibility and enrollment fluctuates MA revenue expectations for Behavioral Health CCS program as well as the increased volume of children supported by the Community Program area have resulted in the Revenue shortfall.
	Interest and Other Revenue		
	Donations	(7,690.50)	Donations and Meal Site Locations have a decrease in attendance/participation -Mid March Covid-19 closing of meal sites has contributed to this donation reduction.
X	Other Misc. Revenue	(4,533.14)	Food Share, MA, Child Care, Fraud Incentive Payments unknown when funds/revenue will arrive.

Personnel Related Expenditure		
Wages	64,532.35	Unfilled Positions both New to TO and replacement of retired employees
Overtime	(16,406.56)	Child Protective Services and Child Long Term Support cases have increased. Public Health staffing for Covid-19 Crisis
Benefits	14,197.79	New Positions on TO not Filled - Vacant Positions
Operating Expenses		
Purchased Services	(234,747.06)	Purchased Services fluctuate related to client needs- includes increase in State Corrections, IMD, CBRF,AFH's & payments for Supervised Visitation,& other Administrative Payments.
Repairs and Maintenance	(36,255.66)	Construction for Behavioral Health Positions New to TO
General Operating	9,975.64	Reduction in expenses for meals, seminars & training, travel, office supplies.
Interdepartmental Charges		
Employee Related Insurance	189,979.39	Unfilled Positions both New to TO and replacement of retired employees.
Repairs & Maintenance Charges	(16,002.81)	Fluctuation In Building Service Charges
System Operation Charges	1,293.75	Reduction of Printing and Duplication needs.
Variances Less Than Justification Threshold	**(1.05)**	
TOTAL	**310,255.82**	

Health & Human Services Fund

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
1,642,427.00	52.8	1,642,427.00	175.8			411000 Property Tax Levy	14,011,572.00	39.3	14,011,572.00	42.3		
1,642,427.00	52.8	1,642,427.00	175.8			410000 Taxes	14,011,572.00	39.3	14,011,572.00	42.3		
						420000 Intergovernmental Revenues						
102,695.00	3.3			102,695.00-	100.0	421000 Federal Grants	1,269,016.00	3.6	1,177,059.06	3.6	91,956.94-	7.2
690,388.50	22.2	1,366,613.36-	146.2	2,057,001.86-	297.9	423000 State Grants	15,569,054.00	43.7	13,682,466.07	41.3	1,886,587.93-	12.1
793,083.50	25.5	1,366,613.36-	146.2	2,159,696.86-	272.3	420000 Intergovernmental Revenues	16,838,070.00	47.3	14,859,525.13	44.9	1,978,544.87-	11.8
						430000 Licenses and Permits						
26,410.00	.8	28,990.96	3.1	2,580.96	9.8	431000 Business Licenses	316,930.00	.9	367,534.80	1.1	50,604.80	16.0
26,410.00	.8	28,990.96	3.1	2,580.96	9.8	430000 Licenses and Permits	316,930.00	.9	367,534.80	1.1	50,604.80	16.0
						440000 Fines, Forfeits & Penalties						
						450000 Public Charges for Services						
8,828.00	.3	5,039.01	.5	3,788.99-	42.9	451000 General Government	104,720.00	.3	96,290.26	.3	8,429.74-	8.0
16.00				16.00-	100.0	452000 Public Safety	200.00		80.72		119.28-	59.6
625.00		161.24		463.76-	74.2	454000 Health Care Services	7,500.00		4,201.05		3,298.95-	44.0
627,079.00	20.2	620,573.40	66.4	6,505.60-	1.0	455000 Health & Human Services	4,206,861.00	11.8	3,640,799.65	11.0	566,061.35-	13.5
636,548.00	20.5	625,773.65	67.0	10,774.35-	1.7	450000 Public Charges for Services	4,319,281.00	12.1	3,741,371.68	11.3	577,909.32-	13.4
						460000 Interest and Other Revenue						
10,341.00	.3	4,809.86	.5	5,531.14-	53.5	465000 Donations	120,958.00	.3	107,217.76	.3	13,740.24-	11.4
899.00		899.13-	.1	1,798.13-	200.0	466000 Other Miscellaneous Revenues	12,410.00		21,186.91	.1	8,776.91	70.7
11,240.00	.4	3,910.73	.4	7,329.27-	65.2	460000 Interest and Other Revenue	133,368.00	.4	128,404.67	.4	4,963.33-	3.7
						470000 Interdepartmental Revenue						
25.00				25.00-	100.0	476000 Other Interdepartmental Rev.	300.00		232.00		68.00-	22.7
25.00				25.00-	100.0	470000 Interdepartmental Revenue	300.00		232.00		68.00-	22.7
3,109,733.50	100.0	934,488.98	100.0	2,175,244.52-	69.9	400000 Revenues	35,619,521.00	100.0	33,108,640.28	100.0	2,510,880.72-	7.0
						500000 Expense/Expenditure						
						510000 Personnel Related Expenditures						
964,871.00	31.0	674,341.00	72.2	290,530.00	30.1	511000 Wages	11,447,942.00	32.1	10,945,306.77	33.1	502,635.23	4.4
134,057.00	4.3	91,781.48	9.8	42,275.52	31.5	512000 Benefits	1,590,402.00	4.5	1,487,198.97	4.5	103,203.03	6.5
1,098,928.00	35.3	766,122.48	82.0	332,805.52	30.3	510000 Personnel Related Expenditures	13,038,344.00	36.6	12,432,505.74	37.6	605,838.26	4.6
						530000 Operating Expenses						

Health & Human Services Fund

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
1,370,027.50	44.1	787,230.73	84.2	582,796.77	42.5	531000 Purchased Services	15,430,904.00	43.3	15,507,828.97	46.8	76,924.97-	.5
70,714.00	2.3	5,253.27	.6	65,460.73	92.6	532000 Repair & Maintenance	115,108.00	.3	39,720.77	.1	75,387.23	65.5
146,855.00	4.7	123,337.61	13.2	23,517.39	16.0	533000 General Operating	1,825,715.00	5.1	1,857,705.04	5.6	31,990.04-	1.8
10,770.00	.3	9,677.28	1.0	1,092.72	10.1	534000 Fixed Charges	124,529.00	.3	115,606.58	.3	8,922.42	7.2
1,598,366.50	51.4	925,498.89	99.0	672,867.61	42.1	530000 Operating Expenses	17,496,256.00	49.1	17,520,861.36	52.9	24,605.36-	.1
						540000 Capital Projects						
						550000 Interdepartmental Charges						
248,946.00	8.0	233,777.07	25.0	15,168.93	6.1	551000 Employee Related Insurance	3,227,085.00	9.1	2,947,681.72	8.9	279,403.28	8.7
6,558.00	.2	6,645.44	.7	87.44-	1.3	551900 Insurance Charges	79,746.00	.2	79,746.00	.2		
45,399.00	1.5	74.56		45,324.44	99.8	552000 Repairs & Maintenance Charges	545,062.00	1.5	510,266.38	1.5	34,795.62	6.4
82,583.00	2.7	81,173.91	8.7	1,409.09	1.7	553000 System Operation Charges	992,502.00	2.8	972,828.84	2.9	19,673.16	2.0
666.00				666.00	100.0	554000 Public Safety Charges	8,000.00		1,600.00		6,400.00	80.0
92.00-				92.00-	100.0	555000 Health & Human Services Chrgs						
19,374.00	.6	4,436.87	.5	14,937.13	77.1	556000 Other Interdepartmental Chrgs	232,526.00	.7	202,737.08	.6	29,788.92	12.8
403,434.00	13.0	326,107.85	34.9	77,326.15	19.2	550000 Interdepartmental Charges	5,084,921.00	14.3	4,714,860.02	14.2	370,060.98	7.3
						560000 Capital Outlay						
						570000 Depreciation						
						580000 Debt Service						
						599001 Expense Budget Target						
3,100,728.50	99.7	2,017,729.22	215.9	1,082,999.28	34.9	500000 Expense/Expenditure	35,619,521.00	100.0	34,668,227.12	104.7	951,293.88	2.7
						600000 Other Financing Sources						
						630000 Opt'g Transfers from Funds						
						700000 Other Financing Uses						
						720000 Transfer to Other Fund						
9,005.00	.3	1,083,240.24-	115.9	1,092,245.24	******	Current Change in Fund Balance			1,559,586.84-	4.7	1,559,586.84-	

VARIANCE REPORT FOR DEPARTMENT -- ROCKY KNOLL HCC
FOR THE QUARTER ENDING 03/31/2020

TIMING / G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
Public Charges for Services		
Health Care Services	185,832.24	Due to higher Medicaid reimbursement rate and Medicare switching to the Patient Driven Payment Model (PDPM)
Interest and Other Revenue		
Other Misc. Revenue	19,371.32	Focus on Energy Rebate for LED Light Project higher than Budgeted
Personnel Related Expenditure		
Wages	47,755.33	Due to Timing of the Budget Ajustments for New Horizon Food Contracted Services
Overtime	(11,023.60)	Due to staffing shortages in Dietary, Environmental Services, Nursing and staffing of the Pandemic Units
Benefits	22,738.77	Due to Timing of the Budget Ajustments for New Horizon Food Contracted Services
Operating Expenses		
Purchased Services	(188,735.78)	Due to Timing of the Budget Ajustments for New Horizon Food Contracted Services
Repairs and Maintenance	120,301.52	Projects have been delayed due to facility being on lockdown
General Operating	56,930.96	Due to Timing of the Budget Ajustment for New Horizon Food Contracted Services
Bad Debt Expense	(3,191.00)	Posting Error-Correction posted 4/1/20/20

Interdepartmental Charges		
Employee Related Insurance	113,030.05	Due to open positions, staff benefit plan options selected and Timing of the Budget Ajustments for New Horizon Food Contracted Services
Capital Outlay	174,272.42	Projects have been delayed due to facility being on lockdown
Depreciation	(161,868.83)	By practice depreciation is not budgeted
Variances Less Than Justification Threshold	**(3,780.50)**	
TOTAL	**371,632.90**	

County of Sheboygan
Variance Analysis by Company
As of 3/31/2020

Rocky Knoll HCC

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
70,542.00	6.0	70,542.00	5.9			411000 Property Tax Levy	211,626.00	6.2	211,626.00	5.8		
70,542.00	6.0	70,542.00	5.9			410000 Taxes	211,626.00	6.2	211,626.00	5.8		
						420000 Intergovernmental Rev						
122,929.00	10.5	122,925.00	10.4	4.00-		424000 Chges to State of WI	368,787.00	10.8	368,775.00	10.2	12.00-	
122,929.00	10.5	122,925.00	10.4	4.00-		420000 Intergovernmental Rev	368,787.00	10.8	368,775.00	10.2	12.00-	
						450000 Public Charges for Se						
21.00				21.00-	100.0	451000 General Government	61.00		20.00		41.00-	67.2
976,757.00	83.2	976,931.52	82.3	174.52		454000 Health Care Services	2,836,096.00	82.8	3,021,928.24	83.3	185,832.24	6.6
976,778.00	83.2	976,931.52	82.3	153.52		450000 Public Charges for Se	2,836,157.00	82.8	3,021,948.24	83.3	185,791.24	6.6
						460000 Interest and Other Re						
		13.63		13.63		461000 Interest Income			28.46		28.46	
607.00	.1	13,994.48	1.2	13,387.48*******		466000 Other Miscellaneous	1,286.00		20,657.32	.6	19,371.32*******	
607.00	.1	14,008.11	1.2	13,401.11*******		460000 Interest and Other Re	1,286.00		20,685.78	.6	19,399.78*******	
						470000 Interdepartmental Rev						
2,458.00	.2	1,987.64	.2	470.36-	19.1	476000 Other Interdepartmen	7,374.00	.2	6,218.23	.2	1,155.77-	15.7
2,458.00	.2	1,987.64	.2	470.36-	19.1	470000 Interdepartmental Rev	7,374.00	.2	6,218.23	.2	1,155.77-	15.7
1,173,314.00	100.0	1,186,394.27	100.0	13,080.27	1.1	400000 Revenues	3,425,230.00	100.0	3,629,253.25	100.0	204,023.25	6.0
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
578,885.00	49.3	515,441.38	43.4	63,443.62	11.0	511000 Wages	1,705,030.00	49.8	1,668,298.27	46.0	36,731.73	2.2
83,102.00	7.1	69,280.56	5.8	13,821.44	16.6	512000 Benefits	241,750.00	7.1	219,011.23	6.0	22,738.77	9.4
661,987.00	56.4	584,721.94	49.3	77,265.06	11.7	510000 Personnel Related Exp	1,946,780.00	56.8	1,887,309.50	52.0	59,470.50	3.1
						530000 Operating Expenses						
114,533.00	9.8	177,057.28	14.9	62,524.28-	54.6	531000 Purchased Services	339,213.00	9.9	527,948.78	14.5	188,735.78-	55.6
29,370.00	2.5	15,968.55	1.3	13,401.45	45.6	532000 Repair & Maintenance	210,339.00	6.1	90,037.48	2.5	120,301.52	57.2
112,929.00	9.6	94,472.74	8.0	18,456.26	16.3	533000 General Operating	354,359.00	10.3	297,428.04	8.2	56,930.96	16.1
2,305.00	.2	2,814.81	.2	509.81-	22.1	534000 Fixed Charges	7,365.00	.2	8,634.12	.2	1,269.12-	17.2
						535000 Bad Debt Expense			3,191.00	.1	3,191.00-	
259,137.00	22.1	290,313.38	24.5	31,176.38-	12.0	530000 Operating Expenses	911,276.00	26.6	927,239.42	25.5	15,963.42-	1.8
						540000 Capital Projects						

County of Sheboygan
Variance Analysis by Company
As of 3/31/2020

Rocky Knoll HCC

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						550000 Interdepartmental Cha						
184,808.00	15.8	136,139.79	11.5	48,668.21	26.3	551000 Employee Related Cha	617,339.00	18.0	504,308.95	13.9	113,030.05	18.3
4,066.00	.3	3,990.17	.3	75.83	1.9	551900 Insurance Charges	11,806.00	.3	11,970.47	.3	164.47-	1.4
1,232.00	.1	271.01		960.99	78.0	552000 Repairs & Maintenanc	3,576.00	.1	3,996.06	.1	420.06-	11.7
17,332.00	1.5	17,361.20	1.5	29.20-	.2	553000 System Operation Cha	50,316.00	1.5	49,945.32	1.4	370.68	.7
18,758.00	1.6	19,427.42	1.6	669.42-	3.6	556000 Other Interdepartmen	57,165.00	1.7	58,282.22	1.6	1,117.22-	2.0
226,196.00	19.3	177,189.59	14.9	49,006.41	21.7	550000 Interdepartmental Cha	740,202.00	21.6	628,503.02	17.3	111,698.98	15.1
						560000 Capital Outlay						
						564000 Building Improvement			101,700.00	2.8	101,700.00-	
29,000.00	2.5			29,000.00	100.0	565000 Machinery & Equipmen	241,300.00	7.0	34,672.42-	1.0	275,972.42	114.4
29,000.00	2.5			29,000.00	100.0	560000 Capital Outlay	241,300.00	7.0	67,027.58	1.8	174,272.42	72.2
						570000 Depreciation						
		25,500.43	2.1	25,500.43-		572000 Building			76,501.20	2.1	76,501.20-	
		9,622.51	.8	9,622.51-		573000 Building Improvement			35,912.82	1.0	35,912.82-	
		1,555.67	.1	1,555.67-		574000 Improvements Non-Bld			4,667.02	.1	4,667.02-	
		11,312.53	1.0	11,312.53-		575000 Machinery & Equip De			44,787.79	1.2	44,787.79-	
		47,991.14	4.0	47,991.14-		570000 Depreciation			161,868.83	4.5	161,868.83-	
						580000 Debt Service						
						599001 Expense Budget Target						
1,176,320.00	100.3	1,100,216.05	92.7	76,103.95	6.5	500000 Expense/Expenditure	3,839,558.00	112.1	3,671,948.35	101.2	167,609.65	4.4
						600000 Other Financing Source						
						630000 Operat'g Transfers fr						
						700000 Other Financing Uses						
						720000 Oper'tg Transfer to O						
3,006.00-	.3	86,178.22	7.3	89,184.22	*******	Current Change in Fund Balance	414,328.00-	12.1	42,695.10-	1.2	371,632.90	89.7

VARIANCE REPORT FOR DEPARTMENT -- EMPLOYEE BENEFITS INSURANCE
FOR THE QUARTER ENDING 03/31/2020

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Public Charges for Services		
	Health Care Services	(85,175.50)	Dental, group life and health insurance were budgeted at 2019 enrollment levels. 2020 enrollment YTD is below anticipated levels.
	Interest and Other Revenue		
X	Rent Revenue	(2,691.00)	Reimbursement from GHT has not been received for the month of March.
	Interdepartmental Revenue		
	Insurance & Employee Related	(512,631.26)	Budgeted employee enrollment for dental and health as well as coverage types were alligned with 2019 actual enrollment.
	Personnel Related Expenditure		
	Benefits	424,952.59	Budgeted dental, health, group life and worker's compensation was less than anticipated, Fitness Center employee reimbursements were higher than anticipated.
	Operating Expenses		
	Purchased Services	14,844.75	Benefits Consultant was in RFP process for two months of the quarter along with Champion You rewards were less than budgeted.
	Fixed Charges	1,371.00	Rental cost were less than budgeted.
	Interdepartmental Charges		
	Variances Less Than Justification Threshold	**(423.40)**	
	TOTAL	**(157,603.82)**	

County of Sheboygan
Variance Analysis by Company
As of 3/31/2020

Employee Benefits Insurance

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
						450000 Public Charges for Se						
226,546.00	17.8	201,938.44	18.6	24,607.56-	10.9	454000 Health Care Services	793,354.00	17.8	708,178.50	18.3	85,175.50-	10.7
226,546.00	17.8	201,938.44	18.6	24,607.56-	10.9	450000 Public Charges for Se	793,354.00	17.8	708,178.50	18.3	85,175.50-	10.7
						460000 Interest and Other Re						
5,776.00	.5	2,658.00-	.2	8,434.00-	146.0	462000 Rent Revenue	17,328.00	.4	14,637.00	.4	2,691.00-	15.5
10,114.00	.8	8,381.98	.8	1,732.02-	17.1	466000 Other Misc. Revenue	30,342.00	.7	30,526.08	.8	184.08	.6
15,890.00	1.2	5,723.98	.5	10,166.02-	64.0	460000 Interest and Other Re	47,670.00	1.1	45,163.08	1.2	2,506.92-	5.3
						470000 Interdepartmental Rev						
1,033,448.00	81.0	879,492.62	80.9	153,955.38-	14.9	471000 Insurance & Employee	3,619,082.00	81.1	3,106,450.74	80.5	512,631.26-	14.2
1,033,448.00	81.0	879,492.62	80.9	153,955.38-	14.9	470000 Interdepartmental Rev	3,619,082.00	81.1	3,106,450.74	80.5	512,631.26-	14.2
1,275,884.00	100.0	1,087,155.04	100.0	188,728.96-	14.8	400000 Revenues	4,460,106.00	100.0	3,859,792.32	100.0	600,313.68-	13.5
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
1,436,813.00	112.6	1,296,475.21	119.3	140,337.79	9.8	512000 Benefits	4,367,434.00	97.9	3,942,481.41	102.1	424,952.59	9.7
1,436,813.00	112.6	1,296,475.21	119.3	140,337.79	9.8	510000 Personnel Related Exp	4,367,434.00	97.9	3,942,481.41	102.1	424,952.59	9.7
						530000 Operating Expenses						
9,840.00	.8	5,901.40	.5	3,938.60	40.0	531000 Purchased Services	26,678.00	.6	11,833.25	.3	14,844.75	55.6
625.00		1,987.48	.2	1,362.48-	218.0	533000 General Operating	1,875.00		2,482.48	.1	607.48-	32.4
8,006.00	.6			8,006.00	100.0	534000 Fixed Charges	18,666.00	.4	17,295.00	.4	1,371.00	7.3
18,471.00	1.4	7,888.88	.7	10,582.12	57.3	530000 Operating Expenses	47,219.00	1.1	31,610.73	.8	15,608.27	33.1
						540000 Capital Projects						
						550000 Interdepartmental Cha						
12,866.00	1.0	9,283.00	.9	3,583.00	27.8	556000 Other Interdepartmen	29,998.00	.7	27,849.00	.7	2,149.00	7.2
12,866.00	1.0	9,283.00	.9	3,583.00	27.8	550000 Interdepartmental Cha	29,998.00	.7	27,849.00	.7	2,149.00	7.2
						560000 Capital Outlay						
						570000 Depreciation						
						580000 Debt Service						

County of Sheboygan
Variance Analysis by Company
As of 3/31/2020

Employee Benefits Insurance

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						599001 Expense Budget Target						
1,468,150.00	115.1	1,313,647.09	120.8	154,502.91	10.5	500000 Expense/Expenditure	4,444,651.00	99.7	4,001,941.14	103.7	442,709.86	10.0
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
192,266.00-	15.1	226,492.05-	20.8	34,226.05-	17.8	Current Change in Fund Balance	15,455.00	.3	142,148.82-	3.7	157,603.82-	*******

VARIANCE REPORT FOR DEPARTMENT -- HIGHWAY DEPARTMENT
FOR THE QUARTER ENDING 03/31/2020

TIMING / G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
Intergovernmental Revenues		
State Grants	50,740.50	State Transportation Aids higher than budgeted estimate
Charges to State of Wisconsin	179,433.52	Snow plowing higher than budgeted
Charges - Other Local Gov'ts	261,092.77	Municipal Snow Plowing / Scraper work for Ozaukee County / Town of Holland Culvert extension South of Amsterdam
Public Charges for Services		
Public Works	3,974.42	Accident repairs
Interest and Other Revenue		
Other Misc. Revenue	34,743.58	Assets sold at auction
Interdepartmental Revenue		
Repairs & Maintenance Services	(5,121.13)	Interdepartmental work that was carried over from 2019
Personnel Related Expenditure		
Wages	19,714.11	Open positions
Overtime	(99,277.59)	Related to snowplowing
Benefits	(10,682.77)	Negative benefit variance would follow increased overall wages

	Operating Expenses		
X	Purchased Services	63,245.79	Timing on Engineering, DP Software, Fuel Oil, Natural gas
	Repairs and Maintenance	(191,401.66)	17 units accounted for half of the auto parts expenditure over 100% of quarterly budget
	General Operating	27,209.42	Negative on supplies, diesel, positive on inventory adjustments
	Fixed Charges	(3,178.09)	Specialized equipment rental for tree trimming
	Interdepartmental Charges		
	Employee Related Insurance	43,087.84	Open positions and individuals not taking health insurance
	Repairs & Maintenance Charges	(4,591.65)	ID electrical repairs shop and brine
	Capital Outlay	(57,918.34)	Includes land purchased as ROW not budgeted
	Depreciation	(464,754.49)	Depreciation is not a budgeted item
	Variances Less Than Justification Threshold	**(2,094.89)**	
	TOTAL	**(155,778.66)**	

County of Sheboygan
Variance Analysis by Company
As of 3/31/2020

Highway Department

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000.L Revenue						
						410000 Taxes						
237,681.00	32.1	237,684.00	33.4	3.00		411000 Property Tax Levy	713,046.00	27.8	713,052.00	23.1	6.00	
237,681.00	32.1	237,684.00	33.4	3.00		410000 Taxes	713,046.00	27.8	713,052.00	23.1	6.00	
						420000 Intergovernmental Rev						
239,637.00	32.3	256,433.36	36.0	16,796.36	7.0	423000 State Grants	724,912.00	28.2	775,652.50	25.1	50,740.50	7.0
156,753.00	21.1	123,262.95	17.3	33,490.05-	21.4	424000 Charges to State of	623,223.00	24.3	802,656.52	26.0	179,433.52	28.8
98,061.00	13.2	84,223.42	11.8	13,837.58-	14.1	426000 Charges to Other Loc	452,780.00	17.6	713,872.77	23.1	261,092.77	57.7
494,451.00	66.7	463,919.73	65.2	30,531.27-	6.2	420000 Intergovernmental Rev	1,800,915.00	70.1	2,292,181.79	74.1	491,266.79	27.3
						440000 Fines, Forfeits and P						
						450000 Public Charges for Se						
1,000.00	.1	300.00		700.00-	70.0	451000 General Government	3,000.00	.1	1,100.00		1,900.00-	63.3
1,000.00	.1	3,235.36	.5	2,235.36	223.5	453000 Public Works	3,000.00	.1	6,974.42	.2	3,974.42	132.5
2,000.00	.3	3,535.36	.5	1,535.36	76.8	450000 Public Charges for Se	6,000.00	.2	8,074.42	.3	2,074.42	34.6
						460000 Interest and Other Re						
						462000 Rent Revenue			1,000.00		1,000.00	
2,083.00	.3	2,480.31	.3	397.31	19.1	466000 Other Miscellaneous	6,249.00	.2	40,992.58	1.3	34,743.58	556.0
2,083.00	.3	2,480.31	.3	397.31	19.1	460000 Interest and Other Re	6,249.00	.2	41,992.58	1.4	35,743.58	572.0
						470000 Interdepartmental Rev						
4,366.00	.6	3,197.36	.4	1,168.64-	26.8	472000 Repairs & Maintenanc	39,455.00	1.5	34,333.87	1.1	5,121.13-	13.0
683.00	.1	683.33	.1	.33		476000 Other Interdepartmen	2,049.00	.1	2,049.99	.1	.99	
5,049.00	.7	3,880.69	.5	1,168.31-	23.1	470000 Interdepartmental Rev	41,504.00	1.6	36,383.86	1.2	5,120.14-	12.3
741,264.00	100.0	711,500.09	100.0	29,763.91-	4.0	400000.L Revenue	2,567,714.00	100.0	3,091,684.65	100.0	523,970.65	20.4
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
487,754.00	65.8	438,386.97	61.6	49,367.03	10.1	511000 Wages	1,441,096.00	56.1	1,520,659.48	49.2	79,563.48-	5.5
68,045.00	9.2	60,773.17	8.5	7,271.83	10.7	512000 Benefits	201,042.00	7.8	211,724.77	6.8	10,682.77-	5.3
555,799.00	75.0	499,160.14	70.2	56,638.86	10.2	510000 Personnel Related Exp	1,642,138.00	64.0	1,732,384.25	56.0	90,246.25-	5.5
						530000 Operating Expenses						
62,814.00	8.5	35,713.41	5.0	27,100.59	43.1	531000 Purchased Services	170,628.00	6.6	107,382.21	3.5	63,245.79	37.1
79,499.00	10.7	127,044.45	17.9	47,545.45-	59.8	532000 Repair & Maintenance	249,897.00	9.7	441,298.66	14.3	191,401.66-	76.6
284,127.00	38.3	205,168.46	28.8	78,958.54	27.8	533000 General Operation	931,142.00	36.3	903,932.58	29.2	27,209.42	2.9

County of Sheboygan
Variance Analysis by Company
As of 3/31/2020

Highway Department

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
		2,521.67	.4	2,521.67-		534000 Fixed Charges			3,178.09	.1	3,178.09-	
426,440.00	57.5	370,447.99	52.1	55,992.01	13.1	530000 Operating Expenses	1,351,667.00	52.6	1,455,791.54	47.1	104,124.54-	7.7
						550000 Interdepartmental Cha						
130,107.00	17.6	115,391.45	16.2	14,715.55	11.3	551000 Employee Related Ins	455,630.00	17.7	412,542.16	13.3	43,087.84	9.5
22,316.00	3.0	22,313.18	3.1	2.82		551900 Insurance Charges	66,943.00	2.6	66,939.38	2.2	3.62	
1,875.00	.3	2,619.94	.4	744.94-	39.7	552000 Repairs & Maintenanc	1,875.00	.1	6,466.65	.2	4,591.65-	244.9
9,059.00	1.2	9,104.47	1.3	45.47-	.5	553000 System Operation Cha	27,177.00	1.1	28,043.78	.9	866.78-	3.2
8,809.00	1.2	14,088.55	2.0	5,279.55-	59.9	556000 Other Interdepartmen	26,427.00	1.0	26,645.56	.9	218.56-	.8
172,166.00	23.2	163,517.59	23.0	8,648.41	5.0	550000 Interdepartmental Cha	578,052.00	22.5	540,637.53	17.5	37,414.47	6.5
						560000 Capital Outlay						
						561000 Land			42,377.46	1.4	42,377.46-	
		31,810.00	4.5	31,810.00-		565000 Machinery & Equipmen	300,000.00	11.7	360,343.90	11.7	60,343.90-	20.1
7,000.00	.9			7,000.00	100.0	566200 Computer Equipment	7,000.00	.3			7,000.00	100.0
388,226.00	52.4	58,588.50	8.2	329,637.50	84.9	567000 Vehicles	388,226.00	15.1	350,422.98	11.3	37,803.02	9.7
395,226.00	53.3	90,398.50	12.7	304,827.50	77.1	560000 Capital Outlay	695,226.00	27.1	753,144.34	24.4	57,918.34-	8.3
						570000 Depreciation						
		34,766.23	4.9	34,766.23-		572000 Building			135,164.21	4.4	135,164.21-	
		4,880.28	.7	4,880.28-		573000 Building Improvement			14,640.88	.5	14,640.88-	
		5,826.51	.8	5,826.51-		574000 Improvements Non-Bld			23,271.52	.8	23,271.52-	
		2,327.56	.3	2,327.56-		574300 Infrastructure			6,982.67	.2	6,982.67-	
		94,136.82	13.2	94,136.82-		575000 Machinery & Equip De			284,695.21	9.2	284,695.21-	
		141,937.40	19.9	141,937.40-		570000 Depreciation			464,754.49	15.0	464,754.49-	
1,549,631.00	209.1	1,265,461.62	177.9	284,169.38	18.3	500000 Expense/Expenditure	4,267,083.00	166.2	4,946,712.15	160.0	679,629.15-	15.9
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
7,000.00	.9			7,000.00	100.0	631500 Land Records Usage	7,000.00	.3	6,879.84	.2	120.16	1.7
7,000.00	.9			7,000.00	100.0	630000 Opt'g Transfers from	7,000.00	.3	6,879.84	.2	120.16	1.7
7,000.00	.9			7,000.00	100.0	600000 Other Financing Source	7,000.00	.3	6,879.84	.2	120.16	1.7
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
801,367.00-	108.1	553,961.53-	77.9	247,405.47	30.9	Current Change in Fund Balance	1,692,369.00-	65.9	1,848,147.66-	59.8	155,778.66-	9.2

VARIANCE REPORT FOR DEPARTMENT -- INFORMATION TECHNOLOGY
FOR THE QUARTER ENDING 03/31/2020

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Public Charges for Services		
	General Government	(3,702.71)	Fewer external printing jobs have resulted in lower revenues.
	Interdepartmental Revenue		
	System Operation Revenue	15,715.71	Printing election ballots in house resulted in higher revenues than was anticipated.
	Operating Expenses		
X	Purchased Services	50,450.89	Timing of software renewal contracts.
X	General Operating	18,897.81	Timing of computer hardware purchases.
	Interdepartmental Charges		
	Employee Related Insurance	1,006.41	Actual insurance rates are slightly lower than what was originally budgeted for in April 2019 (IT's budget is done earlier than other budgets.)
	Depreciation	(42,236.35)	By practice depreciation is an unbudgeted item.
	Variances Less Than Justification Threshold	**(13,900.60)**	
	TOTAL	**26,231.16**	

County of Sheboygan
Variance Analysis by Company
As of 3/31/2020

Information Technology

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
						420000 Intergovernmental Rev						
						430000 Licenses and Permits						
						450000 Public Charges for Se						
3,181.00	1.7	1,932.46	.9	1,248.54-	39.2	451000 General Government	9,543.00	1.7	5,840.29	1.0	3,702.71-	38.8
3,181.00	1.7	1,932.46	.9	1,248.54-	39.2	450000 Public Charges for Se	9,543.00	1.7	5,840.29	1.0	3,702.71-	38.8
						460000 Interest and Other Re						
		42.52		42.52		466000 Other Miscellaneous			165.06		165.06	
		42.52		42.52		460000 Interest and Other Re			165.06		165.06	
						470000 Interdepartmental Rev						
189,033.00	98.3	204,029.54	99.0	14,996.54	7.9	473000 System Operation Rev	567,097.00	98.3	582,812.71	99.0	15,715.71	2.8
189,033.00	98.3	204,029.54	99.0	14,996.54	7.9	470000 Interdepartmental Rev	567,097.00	98.3	582,812.71	99.0	15,715.71	2.8
192,214.00	100.0	206,004.52	100.0	13,790.52	7.2	400000 Revenues	576,640.00	100.0	588,818.06	100.0	12,178.06	2.1
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
43,688.00	22.7	45,229.92	22.0	1,541.92-	3.5	511000 Wages	133,144.00	23.1	133,683.85	22.7	539.85-	.4
6,311.00	3.3	6,349.80	3.1	38.80-	.6	512000 Benefits	18,946.00	3.3	18,726.31	3.2	219.69	1.2
49,999.00	26.0	51,579.72	25.0	1,580.72-	3.2	510000 Personnel Related Exp	152,090.00	26.4	152,410.16	25.9	320.16-	.2
						530000 Operating Expenses						
119,967.00	62.4	101,540.38	49.3	18,426.62	15.4	531000 Purchased Services	341,100.00	59.2	290,649.11	49.4	50,450.89	14.8
4,891.00	2.5	3,810.89	1.8	1,080.11	22.1	532000 Repair & Maintenance	16,406.00	2.8	15,837.16	2.7	568.84	3.5
3,256.00	1.7	3,694.51	1.8	438.51-	13.5	533000 General Operating	30,956.00	5.4	12,058.19	2.0	18,897.81	61.0
3,243.50	1.7	3,079.31	1.5	164.19	5.1	534000 Fixed Charges	10,866.50	1.9	9,925.98	1.7	940.52	8.7
131,357.50	68.3	112,125.09	54.4	19,232.41	14.6	530000 Operating Expenses	399,328.50	69.3	328,470.44	55.8	70,858.06	17.7
						550000 Interdepartmental Cha						
13,087.00	6.8	8,956.32	4.3	4,130.68	31.6	551000 Employee Related Cha	32,451.00	5.6	31,444.59	5.3	1,006.41	3.1
538.00	.3	538.16	.3	.16-		551900 Insurance Charges	1,614.00	.3	1,614.56	.3	.56-	
168.00	.1	165.76	.1	2.24	1.3	553000 System Operation Cha	501.00	.1	656.52	.1	155.52-	31.0
2.00		1.58		.42	21.0	556000 Other Interdepartmen	6.00		4.78		1.22	20.3
13,795.00	7.2	9,661.82	4.7	4,133.18	30.0	550000 Interdepartmental Cha	34,572.00	6.0	33,720.45	5.7	851.55	2.5

County of Sheboygan
Variance Analysis by Company
As of 3/31/2020

Information Technology

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						560000 Capital Outlay						
						570000 Depreciation						
		964.36	.5	964.36-		573000 Building Improvement			2,893.07	.5	2,893.07-	
		13,114.40	6.4	13,114.40-		575000 Machinery & Equip De			39,343.28	6.7	39,343.28-	
		14,078.76	6.8	14,078.76-		570000 Depreciation			42,236.35	7.2	42,236.35-	
						580000 Debt Service						
						599001 Expense Budget Target						
195,151.50	101.5	187,445.39	91.0	7,706.11	3.9	500000 Expense/Expenditure	585,990.50	101.6	556,837.40	94.6	29,153.10	5.0
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
2,500.00	1.3			2,500.00	100.0	631500 Land Records Usage	15,100.00	2.6			15,100.00	100.0
2,500.00	1.3			2,500.00	100.0	630000 Opt'g Transfers from	15,100.00	2.6			15,100.00	100.0
2,500.00	1.3			2,500.00	100.0	600000 Other Financing Source	15,100.00	2.6			15,100.00	100.0
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
						724403 Fund Transfer Out	494,760.00	85.8	494,760.00	84.0		
						720000 Transfer to Other Fun	494,760.00	85.8	494,760.00	84.0		
						700000 Other Financing Uses	494,760.00	85.8	494,760.00	84.0		
437.50-	.2	18,559.13	9.0	18,996.63	*******	Current Change in Fund Balance	489,010.50-	84.8	462,779.34-	78.6	26,231.16	5.4

VARIANCE REPORT FOR DEPARTMENT -- PROPERTY/LIABILITY INS
FOR THE QUARTER ENDING 03/31/2020

TIMING / G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
Variances Less Than Justification Threshold	0.18	
TOTAL	0.18	

County of Sheboygan
Variance Analysis by Company
As of 3/31/2020

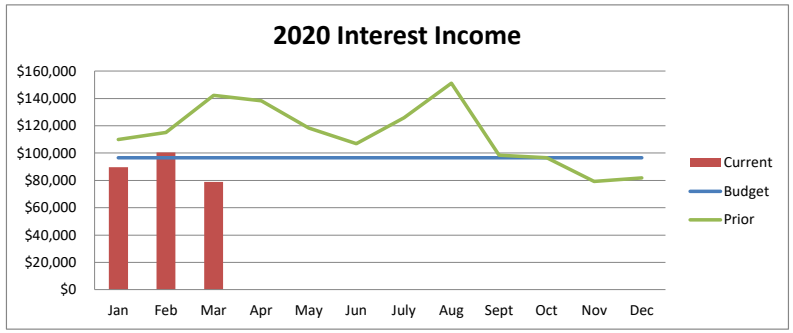
Property/Liability Ins

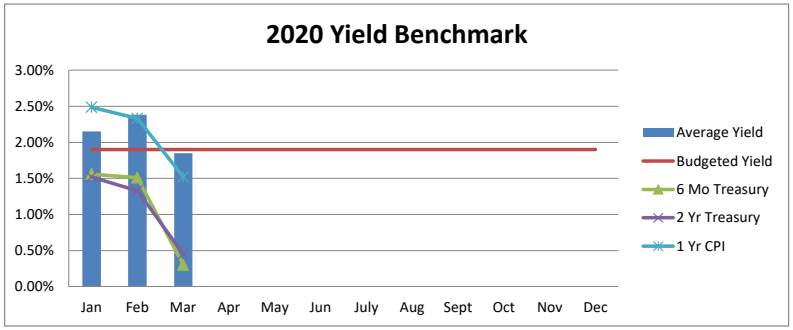
Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
						460000 Interest and Other Re						
						470000 Interdepartmental Rev						
48,485.00	92.5	48,484.97	92.5	.03-		471000 Insurance & Employee	145,455.00	92.5	145,455.27	92.5	.27	
3,942.00	7.5	3,941.70	7.5	.30-		476000 Other Interdepartmen	11,826.00	7.5	11,824.70	7.5	1.30-	
52,427.00	100.0	52,426.67	100.0	.33-		470000 Interdepartmental Rev	157,281.00	100.0	157,279.97	100.0	1.03-	
52,427.00	100.0	52,426.67	100.0	.33-		400000 Revenues	157,281.00	100.0	157,279.97	100.0	1.03-	
						500000 Expense/Expenditure						
						530000 Operating Expenses						
52,427.00	100.0	52,426.69	100.0	.31		534000 Fixed Charges	157,281.00	100.0	157,279.79	100.0	1.21	
52,427.00	100.0	52,426.69	100.0	.31		530000 Operating Expenses	157,281.00	100.0	157,279.79	100.0	1.21	
						550000 Interdepartmental Cha						
						560000 Capital Outlay						
						570000 Depreciation						
52,427.00	100.0	52,426.69	100.0	.31		500000 Expense/Expenditure	157,281.00	100.0	157,279.79	100.0	1.21	
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
		.02-		.02-		Current Change in Fund Balance			.18		.18	

Holdings Purchase Date	Purchase Cost	Issuer	CUSIP	Ratings	Current Rate	YTC	YTM	YTW	Maturity Date	Market Value	Book MV	Unrealized Gain	Callable	Call Frequency
August 13, 2019	501,365	Federal Home Loan Bank	3130AGQ73	AA+/AAA	2.45%	2.45%	2.45%	2.15%	July 17, 2025	501,915	499,485	2,430	July 17, 2020	Daily
December 23, 2019	749,250	Federal Home Loan Bank	3130AHRY1	AA+/AAA	2.20%	2.22%	2.22%	2.22%	December 19, 2025	751,778	750,128	1,650	June 19, 2020	Daily
March 30, 2020	750,000	Federal Home Loan Bank	3130AJEQ8	AA+/AAA	1.50%	1.50%	1.50%	1.50%	March 30, 2027	750,188	750,000	188	June 30, 2020	Daily
March 17, 2020	750,000	Federal Home Loan Bank	3130AJE39	AA+/AAA	1.33%	1.33%	1.33%	1.33%	September 17, 2026	747,953	750,000	-2,048	June 17, 2020	Daily
March 17, 2020	750,000	Federal Home Loan Bank	3130AJE39	AA+/AAA	1.33%	1.33%	1.33%	1.33%	September 17, 2026	747,953	750,000	-2,048	June 17, 2020	Daily
October 25, 2016	749,625	Federal Home Loan Bank	3130A8R54	AA+/AAA	1.80%	1.87%	1.81%	1.81%	July 28, 2023	750,015	748,170	1,845	July 28, 2023	Non
July 6, 2016	750,000	Federal Farm Credit Bank	3133EGKA2	AA+/AAA	1.50%	1.50%	1.50%	1.50%	July 6, 2021	750,098	748,695	1,403	April 6, 2020	Daily
August 9, 2016	750,000	Federal Farm Credit Bank	3133EGPW9	AA+/AAA	1.63%	1.63%	1.63%	1.63%	May 9, 2022	750,045	742,905	7,140	April 9, 2020	Daily
November 25, 2019	750,000	Federal Farm Credit Bank	3133ELAG9	AA+/AAA	2.05%	2.05%	2.05%	2.05%	November 25, 2025	754,793	748,740	6,053	November 25, 2020	Daily
December 27, 2019	749,813	Federal Farm Credit Bank	3133ELFB5	AA+/AAA	2.05%	2.06%	2.06%	2.06%	December 26, 2024	750,113	750,015	98	April 26, 2020	Daily
January 2, 2020	500,000	Federal Farm Credit Bank	3133ELFC3	AA+/AAA	2.30%	2.30%	2.30%	2.30%	December 30, 2026	500,105	500,000	105	April 30, 2020	Daily
January 21, 2020	750,000	Federal Farm Credit Bank	3133ELGE8	AA+/AAA	2.07%	2.07%	2.07%	2.07%	January 13, 2026	756,413	750,000	6,413	January 13, 2021	Daily
January 9, 2020	750,000	Federal Farm Credit Bank	3133ELGH1	AA+/AAA	2.08%	2.08%	2.08%	2.08%	July 9, 2025	750,015	750,000	15	April 9, 2020	Daily
January 16, 2020	500,000	Federal Farm Credit Bank	3133ELGT5	AA+/AAA	1.88%	1.88%	1.88%	1.88%	January 16, 2024	500,270	500,000	270	April 16, 2020	Daily
January 23, 2020	750,000	Federal Farm Credit Bank	3133ELJP0	AA+/AAA	1.97%	1.97%	1.97%	1.97%	July 23, 2024	750,435	750,000	435	April 23, 2020	Daily
January 30, 2020	750,000	Federal Farm Credit Bank	3133ELKV5	AA+/AAA	2.00%	2.00%	2.00%	2.00%	July 30, 2025	750,645	750,000	645	April 30, 2020	Daily
February 4, 2020	500,000	Federal Farm Credit Bank	3133ELLA0	AA+/AAA	2.13%	2.13%	2.13%	2.13%	November 4, 2026	500,185	500,000	185	May 4, 2020	Daily
February 6, 2020	749,438	Federal Farm Credit Bank	3133ELLA0	AA+/AAA	2.14%	2.14%	2.14%	2.14%	November 4, 2026	750,278	749,438	840	May 4, 2020	Daily
February 6, 2020	749,625	Federal Farm Credit Bank	3133ELLJ1	AA+/AAA	2.02%	2.03%	2.03%	2.03%	November 4, 2025	750,045	749,625	420	May 4, 2020	Daily
March 10, 2020	750,000	Federal Farm Credit Bank	3133ELSF2	AA+/AAA	1.68%	1.68%	1.68%	1.68%	September 10, 2026	750,180	750,000	180	June 10, 2020	Daily
March 12, 2020	677,201	Federal Home Loan Mtg Corp	3135GUY38	-/AAA	2.00%	1.05%	1.93%	1.05%	January 16, 2025	675,952	677,201	-1,249	July 16, 2020	Daily
May 25, 2016	750,000	Federal Home Loan Mtg Corp	3134G9HL4	AA+/AAA	1.63%	1.63%	1.63%	1.63%	November 25, 2020	751,575	750,000	1,575	April 25, 2020	Quarterly
June 23, 2016	500,000	Federal Home Loan Mtg Corp	3134G9UR6	AA+/AAA	1.63%	1.63%	1.63%	1.63%	June 23, 2022	501,110	499,515	1,595	April 23, 2020	Quarterly
August 24, 2016	500,000	Federal National Mtg Assoc	3136G3W68	AA+/AAA	1.50%	1.50%	1.50%	1.50%	February 24, 2022	500,660	495,885	4,775	April 1, 2020	Quarterly
October 12, 2016	1,000,000	Federal National Mtg Assoc	3136G4BW2	AA+/AAA	1.50%	1.50%	1.50%	1.50%	April 12, 2022	1,000,320	993,310	7,010	April 12, 2020	Quarterly
July 5, 2013	706,177	Government National Mtg Assoc	38378TKF6	AA+/AAA	1.19%	1.41%	1.41%	1.41%	May 20, 2043	707,329	728,204	-20,875	May 20, 2043	Monthly
June 10, 2013	195,000	Shorewood Hills, WI	825224EK0	AA+/AAA	2.50%	2.50%	2.50%	2.50%	May 1, 2023	200,836	198,533	2,303	May 1, 2023	Non
June 10, 2013	185,000	Shorewood Hills, WI	825224EL8	AA+/AAA	2.75%	2.75%	2.75%	2.75%	May 1, 2024	193,266	189,397	3,868	May 1, 2023	Daily
August 28, 2012	280,370	Oconto, WI	675685FJ5	AA/A2	4.00%	2.25%	2.25%	2.25%	April 1, 2020	250,000	251,630	-1,630	April 1, 2020	Non
August 21, 2012	253,925	Wauwatosa, WI	943S04V49	-/AAA	2.00%	1.78%	1.78%	1.78%	June 1, 2021	250,370	250,930	-560	June 1, 2020	Once
August 14, 2012	448,392	Green Bay, WI	392641YC4	-/AA1	3.00%	2.14%	2.14%	2.14%	April 1, 2023	426,922	428,946	-2,024	April 1, 2021	Daily
May 22, 2013	248,714	Jefferson SD, WI	475512FM6	-/Aa3	3.10%	2.85%	2.95%	2.85%	March 1, 2025	245,304	245,338	-34	April 1, 2020	Daily
March 13, 2013	90,000	Auburndale SD, WI	05068PCN0	AA-/-	3.10%	3.10%	3.10%	3.10%	March 1, 2026	92,517	91,534	984	March 1, 2022	Daily
March 13, 2013	75,000	Auburndale SD, WI	05068PCK6	AA-/-	2.70%	2.70%	2.70%	2.70%	March 1, 2023	76,298	75,773	525	March 1, 2022	Daily
March 11, 2013	559,800	State of Wisconsin	97705LA31	AA/Aa2	3.60%	2.00%	2.00%	2.00%	May 1, 2021	512,395	511,885	510	May 1, 2021	Non
July 25, 2017	1,354,353	State of Wisconsin	97705MHG3	-/-	5.00%	5.00%	5.00%	5.00%	May 1, 2026	1,186,812	1,196,976	-10,164	May 1, 2022	Non
July 25, 2017	1,108,107	State of Wisconsin	97705MHM0	AA/Aa2	5.00%	5.00%	5.00%	5.00%	May 1, 2026	972,963	979,344	-6,381	May 1, 2022	Annually
July 19, 2019	249,000	American National Bank - Fox Cities CD	02772JBD1	Local	2.00%	2.00%	2.00%	2.00%	July 19, 2023	253,293	250,424	2,868	July 19, 2023	Non
August 30, 2018	249,000	Blc Community CD	05549CGS3	Local	3.00%	3.00%	3.00%	3.00%	February 28, 2022	256,811	255,730	1,081	February 28, 2022	Non
June 30, 2016	249,000	Bank of Deerfield CD	061785DE8	Local	1.30%	1.30%	1.30%	1.30%	October 30, 2020	249,336	248,275	1,061	October 30, 2020	Non
May 23, 2014	249,000	Bank of WI CD	065847CR4	Local	2.05%	2.05%	2.05%	2.05%	August 24, 2020	250,013	249,640	373	August 24, 2020	Non
April 19, 2017	249,000	Bankers Bank CD	06610RAN9	Local	1.75%	1.75%	1.75%	1.75%	October 19, 2020	249,944	249,199	745	October 19, 2020	Non
February 14, 2020	248,000	Cibm Bank CD	12545JAY1	Local	1.80%	1.80%	1.80%	1.80%	February 14, 2025	248,699	248,000	699	February 14, 2025	Non
October 30, 2017	249,000	Choice Bank CD	17037VBF8	Local	2.20%	2.20%	2.20%	2.20%	October 30, 2023	255,260	252,347	2,913	October 30, 2023	Non
March 20, 2020	249,000	Greenwoods ST BK CD	397417AN6	Local	1.25%	1.25%	1.25%	1.25%	March 20, 2025	245,454	249,000	-3,546	September 20, 2020	Monthly
October 31, 2016	247,000	Jpmorgan Chase Bank CD	48126XJS5	Local	1.50%	1.50%	1.50%	1.50%	October 31, 2021	247,195	247,242	-47	October 31, 2021	Non
June 24, 2016	249,000	Peoples State Bk CD	71231RAS1	Local	1.35%	1.35%	1.35%	1.35%	March 24, 2021	249,732	248,597	1,135	March 24, 2021	Non
May 22, 2015	150,000	Peoples State Bk CD	712515HJ7	Local	1.55%	1.55%	1.55%	1.55%	May 22, 2020	150,225	150,197	29	May 22, 2020	Non
August 30, 2016	248,000	Privatebank CD	74267GVM6	Local	1.50%	1.50%	1.50%	1.50%	August 30, 2021	248,588	247,048	1,540	August 30, 2021	Non
April 6, 2015	249,000	Pyramax CD	747133BZ8	Local	1.85%	1.85%	1.85%	1.85%	April 6, 2021	251,515	250,800	715	April 6, 2021	Non
December 23, 2016	249,000	Settlers Bank CD	81783LAQ9	Local	1.95%	1.95%	1.95%	1.95%	December 23, 2021	251,669	250,163	1,506	December 23, 2021	Non
February 12, 2019	249,000	Suntrust Bank CD	86789VXR3	Local	3.00%	3.00%	3.00%	3.00%	August 12, 2022	249,588	249,381	207	August 12, 2022	Non
January 18, 2019	249,000	Wells Fargo Bank CD	949763WU6	Local	3.20%	3.20%	3.20%	3.20%	January 18, 2024	262,822	259,802	3,020	January 18, 2024	Non
Various	10,332	Oostburg State Bank - NOW	OOSTMM	Local	1.67%	1.67%	1.67%	1.67%	N/A	10,332	10,289	-	n/a	Liquid
Various	176	LGIP - General	LGIPGEN	State	1.14%	1.14%	1.14%	1.14%	N/A	176	38	-	n/a	Liquid
Various	4,647,094	LGIP - County Sales Tax	LGIPST	State	1.14%	1.14%	1.14%	1.14%	N/A	4,647,094	2,096,940	-	n/a	Liquid
Various	1,229,081	LGIP - Building	LGIPBLDG	State	1.14%	1.14%	1.14%	1.14%	N/A	1,229,081	1,292,792	-	n/a	Liquid
Various	38,264,749	Associated Bank - Repo	ASBKREPO2	Local	0.78%	0.78%	0.78%	0.78%	N/A	38,264,749	9,484,971	-	n/a	Liquid
Various	10,194	Wisconsin Bank & Trust - MM	CBTMM1	Local	0.18%	0.18%	0.18%	0.18%	N/A	10,194	10,183	-	n/a	Liquid
Various	10,045	Cleveland State Bank	CLESTBK	Local	0.40%	0.40%	0.40%	0.40%	N/A	10,045	10,035	-	n/a	Liquid
TOTALS	70,983,826									70,649,861	39,362,693	20,744		

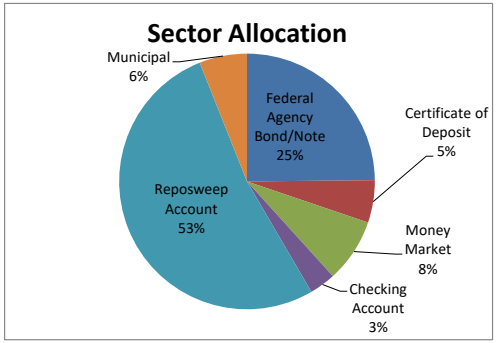
Calls and Maturities

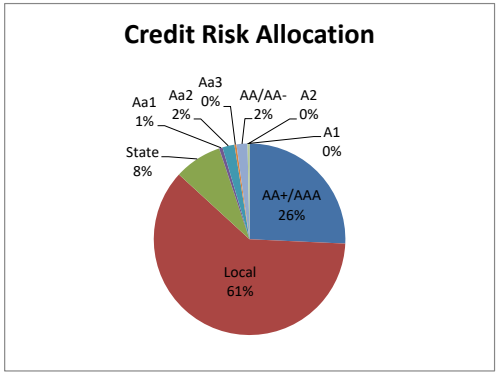
Maturity Date	Book MV	Issuer	Broker	Rating	Current Rate	Gain/Loss Sale	Sale Price	Type
March 17, 2020	499,305	Federal Farm Credit Bank	MBS	AA+/AAA	1.29%	$695	500,000	Full Call
March 11, 2020	745,898	Federal Farm Credit Bank	MBS	AA+/AAA	1.67%	$4,103	750,000	Full Call
March 9, 2020	746,483	Federal Farm Credit Bank	MBS	AA+/AAA	1.85%	$3,518	750,000	Full Call
March 12, 2020	748,598	Federal Farm Credit Bank	MBS	AA+/AAA	2.00%	$1,403	750,000	Full Call
March 3, 2020	500,000	Federal Farm Credit Bank	BOKFS	AA+/AAA	2.08%	$0	500,000	Full Call
March 9, 2020	497,885	Federal Farm Credit Bank	MBS	AA+/AAA	2.28%	$2,115	500,000	Full Call
March 16, 2020	499,750	Federal Home Loan Bank	MBS	AA+/AAA	1.45%	$250	500,000	Full Call
March 4, 2020	498,900	Federal Home Loan Bank	MBS	AA+/AAA	1.75%	$1,100	500,000	Full Call
March 16, 2020	500,000	Federal Home Loan Bank	MBS	AA+/AAA	1.80%	$0	500,000	Full Call
March 20, 2020	749,235	Federal Home Loan Bank	MBS	AA+/AAA	1.80%	$765	750,000	Full Call
March 13, 2020	1,250,000	Federal Home Loan Bank	MBS	AA+/AAA	1.83%	$0	1,250,000	Full Call
March 18, 2020	500,005	Federal Home Loan Bank	MBS	AA+/AAA	1.90%	($5)	500,000	Full Call
March 6, 2020	500,005	Federal Home Loan Bank	MBS	AA+/AAA	1.95%	($5)	500,000	Full Call
March 16, 2020	492,580	Federal Home Loan Bank	BOKFS	AA+/AAA	2.13%	$7,420	500,000	Full Call
March 16, 2020	187,186	Federal Home Loan Bank	MBS	AA+/AAA	2.43%	$5,122	192,308	Paid Down
March 26, 2020	247,992	First National CD	MBS	Local	1.50%	$1,008	249,000	Full Call





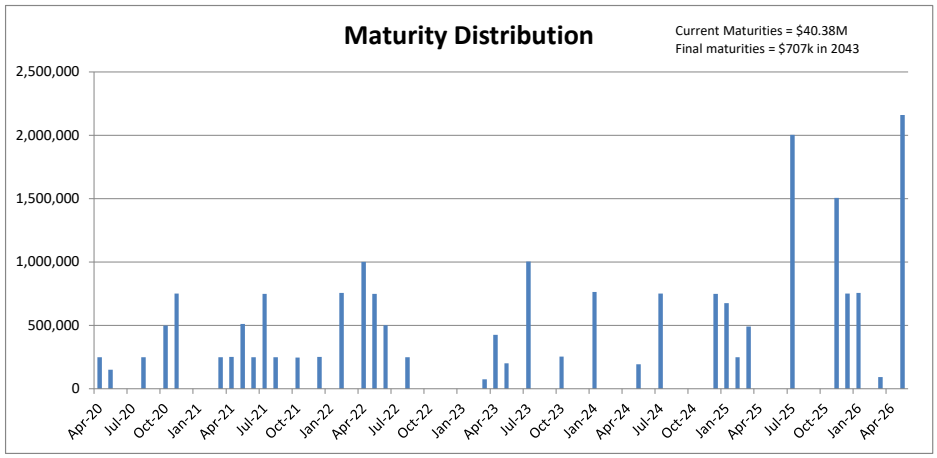
2020 Interest	
Annual Budget	$1,159,707
Budget to Date	$289,926
Actual to Date	$268,786
Variance	($21,140)
Budgeted Yield	1.90%
Avg Weighted Yield	1.85%





Issuer	% of Portfolio
Associated Bank	55.67%
FFCB	13.36%
LGIP	8.04%
FHLB	5.82%
State of Wisconsin	3.66%
FHLMC	2.64%
FNMA	2.05%
GNMA	0.97%
Green Bay, WI	0.58%
Peoples State Bk CD	0.55%
Shorewood Hills, WI	0.54%
Wells Fargo Bank CD	0.36%
Blc Community CD	0.35%
Choice Bank CD	0.35%
American National Bank - Fox C	0.35%
Settlers Bank CD	0.34%
Pyramax CD	0.34%
Wauwatosa, WI	0.34%
Bank of WI CD	0.34%
Oconto, WI	0.34%
Bankers Bank CD	0.34%
Suntrust Bank CD	0.34%
Bank of Deerfield CD	0.34%
Cibm Bank CD	0.34%
Privatebank CD	0.34%
Jpmorgan Chase Bank CD	0.34%
Greenwoods ST BK CD	0.34%
Jefferson SD, WI	0.34%
Auburndale SD, WI	0.23%
Oostburg State Bank - NOW	0.01%
Wisconsin Bank & Trust - MM	0.01%
Cleveland State Bank	0.01%

Sheboygan County Portfolio Summary as of March 31, 2020

Call Month	Market Value
Current	46,584,138
Apr-20	8,750,694
May-20	2,150,733
Jun-20	3,998,420
Jul-20	1,177,867
Aug-20	250,013
Sep-20	245,454
Oct-20	499,280
Nov-20	754,793
Jan-21	756,413
Mar-21	249,732
Apr-21	678,437
May-21	512,395
Aug-21	248,588
Oct-21	247,195
Dec-21	251,669
Feb-22	256,811
Mar-22	168,815
May-22	2,159,775
Aug-22	249,588
May-23	394,102
Jul-23	1,003,308
Oct-23	255,260
Jan-24	262,822
Feb-25	248,699
May-43	707,329

Maturity Month	Market Value
Current	46,584,138
Apr-20	250,000
May-20	150,225
Aug-20	250,013
Oct-20	499,280
Nov-20	751,575
Mar-21	249,732
Apr-21	251,515
May-21	512,395
Jun-21	250,370
Jul-21	750,098
Aug-21	248,588
Oct-21	247,195
Dec-21	251,669
Feb-22	757,471
May-22	750,045
Apr-22	1,000,320
Jun-22	501,110
Aug-22	249,588
Mar-23	76,298
Apr-23	426,922
May-23	200,836
Jul-23	1,003,308
Oct-23	255,260
Jan-24	763,092
May-24	193,266
Jul-24	750,435
Dec-24	750,113
Jan-25	675,952
Feb-25	248,699
Mar-25	490,758
Jul-25	2,002,575
Nov-25	1,504,838
Dec-25	751,778
Jan-26	756,413
Mar-26	92,517
May-26	2,159,775
Sep-26	2,246,085
Nov-26	1,250,463
Dec-26	500,105
Mar-27	750,188
May-43	707,329