NOTICE OF MEETING

FINANCE COMMITTEE

May 27, 2015 - 3:30 PM

Administration Building
508 New York Avenue
Sheboygan, WI 53081

Conference Room 119

Agenda

Call to Order
Certification of Compliance with Open Meeting Law
Approval of Minutes

Finance Committee - Regular Meeting - May 13, 2015 3:30 PM

Correspondence
County Administrator Report

Consideration of 2016 Budget Goals and Department Targets

Finance & IT Director Report
County Board Referrals

Consideration of Outagamie County Resolution No.: 130--2014-15

Consideration of Outagamie County Resolution No.: 10--2015-16

Sheriff's Department

Consideration of Budget Adjustments

Overtime Variance, 1st Quarter 2015
Radio Project Update

County Clerk - Jon Dolson

Dog License Update

Treasurer - Laura Henning Lorenz

Consideration of Minimum Bid for Tax Foreclosed Properties

Consideration of Land Record Software Project

Interm Finance Director

2015 1st Quarter Variance Report
Financial Statement, April
Investment Statements, April

Approval of Vouchers
Approval of Attendance at Other Meetings or Functions
Adjourn

Next Scheduled Meeting-June 10, 2015 at 3:30 PM in Room 302, Administration Building

Prepared by:
Ashley Meyer
Recording Secretary

Greg Weggeman
Committee Chairperson

NOTE: If listed as an agenda item – The Administrator's Report and Finance Director'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.

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.

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

May 13, 2015 **Called to Order: 3:30 P.M.** **Adjourned: 5:00 P.M.**

MEMBERS PRESENT: Greg Weggeman, George Marthenze, Tom Wegner, William Goehring,

MEMBERS ABSENT:

ALSO PRESENT: Roger TeStroete, Adam Payne, Mary Wegmann, Ashley Meyer, Pam Kacmarynski, Stefanie Albrecht, Jon Dolson, Laura Henning-Lorenz, Jayne Dragen, Ed Harvey, Ed Procek, Debra Yochis

Chairperson Weggeman called the meeting to order. He verified that the meeting notice was posted on May 11, 2015 at 11:35 A.M. in compliance with the open meeting law.

Treasurer, Laura Henning-Lorenz presented to the Committee the following bids on tax foreclosed properties:

No	Parcel ID Number	Location	Appraised Value	Name of Bidder	Amount of Bid
1	59135648816	Millersville Avenue	3,300.00	Daniel & Amber Christel	3,300.00
Supervisor Marthenze moved to accept the bid received from Daniel & Amber Christel. Motion seconded by Supervisor Wegner. Carried					
2	59281316780	Formerly 803 High Avenue	14,800.00	Cheryl Roszak	1.00
Supervisor Marthenze moved to accept the bid received from Cheryl Roszak. Motion seconded by Supervisor Goehring. Carried					
3	59281318990	725 Clara Avenue	17,300.00	Jason & Shannon Bloedorn	20,100.00
				Samuel Becker	2,000.00
Supervisor Goehring moved to accept the bid received from Jason & Shannon Bloedorn. Motion seconded by Supervisor Wegner. Carried					
4	59281703050	1515 N. 11th Street	20,500.00	Martin Corson	5,000.00
				Debra Yochis	6,500.00
Supervisor Marthenze moved to accept the bid received from Debra Yochis. Motion seconded by Supervisor Wegner. Carried					
5	59281703770	1609 N. 12th Street	70,300.00	Peter Gray	4,000.00
				Edward L. Horvat	15,550.00
Supervisor Wegner moved to accept the bid received from Edward L. Horvat. Motion seconded by Supervisor Marthenze. Carried					

Minutes Acceptance: Minutes of May 13, 2015 3:30 PM (Approval of Minutes)

Treasurer, Laura Henning-Lorenz presented a request to set minimum bids on the following tax foreclosed properties:

Parcel no. 59281110900, City of Sheboygan—after discussion matter was postponed until a later date.

Minimum price on parcel no. 59016218751, Town of Plymouth is set at $1.00. Supervisor Marthenze moved to approve the request. Motion seconded by Supervisor Wegner. Carried.

Minimum price on parcel no. 59018255950, Town of Rhine is set at $1.00. Supervisor Goehring moved to approve the request. Motion seconded by Supervisor Wegner. Carried.

Minimum price on parcel no. 59282903760, City of Sheboygan Falls is set at $1.00. Supervisor Wegner moved to approve the request. Motion seconded by Supervisor Marthenze. Carried.

Treasurer, Laura Henning-Lorenz presented a request to fill the vacant positon of Land Description Technician III. Supervisor Marthenze moved to approve the request. Motion seconded by Supervisor Goehring. Carried.

Supervisor Marthenze moved to approve the minutes of April 22nd, 2015. Motion seconded by Supervisor Wegner. Carried

County Administrator Report – County Administrator, Adam Payne announced that an offer has been made for the Finance Director position and there are two strong candidates for the IT Director position. The interview process is continuing to move forward. The budget memo, high-end budget summary and budget development worksheet were disturbed to the committee members, and the compensation study was discussed.

Finance Director Report - Interim Finance Director, Mary Wegmann informed the committee that Audit has been concluded and that the auditors found no major discrepancies.

Interim Finance Director, Mary Wegmann presented a request for a Budget Adjustment for the Airport Division of Transportation. Supervisor Goehring moved to approve the request. Motion seconded by Supervisor Marthenze. Carried.

Ed Harvey, presented a request for an increase in the price of plat books. Supervisor Wegner moved to approve the request. Motion seconded by Supervisor Marthenze. Carried.

Auditor/Analyst Stefanie Albrecht presented the financial statements for March.

Auditor/Analyst Stefanie Albrecht presented the investment report for March.

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

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

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

The next scheduled meeting will be Wednesday, May 27, 2015 at 3:30 p.m.

Minutes Acceptance: Minutes of May 13, 2015 3:30 PM (Approval of Minutes)

RESOLUTION NO.: 130—2014-15

TO THE HONORABLE, THE OUTAGAMIE COUNTY BOARD OF SUPERVISORS

LADIES AND GENTLEMEN:

MAJORITY

Proposed legislation has been submitted which will amend and recreate state statutes relating to setoffs against tax refunds for debts related to providing ambulance services. Under current law, counties or municipalities may certify certain public debts to the Department of Revenue (DOR) so that the DOR may collect the debts for the counties or municipalities by subtracting the amount of the debt from any tax refund owed to the debtor. This resolution supports the proposed legislation allowing counties and municipalities to certify DOR for collection of debts owed to a private ambulance service operating on behalf of or in service to a county or municipality with a contract.

NOW THEREFORE, the undersigned members of the Public Safety Committee recommend adoption of the following resolution.

BE IT RESOLVED, that the Outagamie County Board of Supervisors does support proposed legislation which will allow counties and municipalities to certify the Department of Revenue for collection of debts owed to a contracted, private ambulance service operating on behalf of or in service to a county or municipality, and

BE IT FINALLY RESOLVED, that the Outagamie County Clerk be directed to forward a copy of this resolution to the Outagamie County Executive, all Wisconsin counties, and the Outagamie County Lobbyist who will distribute to the Legislature and Governor.

Dated this 24th day of March 2015

Respectfully Submitted,

PUBLIC SAFETY COMMITTEE

James Duncan

Katrin Patience

Attachment: Outagamie County Res. 130 (2893 : Outagamie County Resolution No.: 130--2014-15)

Lee Hammen

Mike Thomas

Tony Krueger

Duly and officially adopted by the County Board on: March 24, 2015

Signed: _____ Board Chairperson

_____ County Clerk

Approved: 3.25.15

Vetoed: _____

Signed: _____ County Executive

Attachment: Outagamie County Res. 130 (2893 : Outagamie County Resolution No.: 130--2014-15)

RESOLUTION NO.: 10—2015-16

TO THE HONORABLE, THE OUTAGAMIE COUNTY BOARD OF SUPERVISORS

LADIES AND GENTLEMEN:

MAJORITY

Legislation has been introduced to eliminate both the personal property tax and the computer aid payments made to local governments. The total statewide personal property tax levy in 2013 (collected in 2014) was $290 million. The state has been making computer aid payments to local governments since 2001 to offset the personal property tax exemption for computer equipment that was created that year. Total payment for 2015 is set at $83.8 million. This proposal will result in a loss of approximately $400,000 of Computer Exemption Aid Revenue.

Elimination of the personal property tax on businesses will result in a tax shift of approximately $2,000,000 from Outagamie County businesses to mostly Outagamie County residents. This resolution opposes any attempt by the State Legislature to eliminate computer aid payments and the personal property tax.

NOW THEREFORE, the undersigned members of the Legislative/Audit & Human Resources Committee recommend adoption of the following resolution.

BE IT RESOLVED, that the Outagamie County Board of Supervisors does oppose any attempt by the State Legislature to eliminate computer aid payments and the personal property tax, and

BE IT FINALLY RESOLVED, that the Outagamie County Clerk be directed to forward a copy of this resolution to the Outagamie County Executive, the Outagamie County Finance Director, all Wisconsin Counties, and the Outagamie County Lobbyist for distribution to the Legislature and the Governor.

Dated this 23rd day of April, 2015

Respectfully Submitted,
LEGISLATIVE/AUDIT &
HUMAN RESOURCES COMMITTEE

Travis Thyssen

Shane Griesbach

Attachment: Outagamie County Res. 10 (2894 : Outagamie County Resolution No.: 10--2015-16)

Marcia Trentlage

Marcia Trentlage

James Pleuss

Matthew Strenn

Duly and officially adopted by the County Board on: April 21, 2015

Signed:

Board Chairperson

County Clerk

Approved: 4.22.15

Vetoed:

Signed:

County Executive

Attachment: Outagamie County Res. 10 (2894 : Outagamie County Resolution No.: 10--2015-16)

SHEBOYGAN COUNTY SHERIFF'S DEPARTMENT
OFFICE OF THE SHERIFF

Todd Priebe, Sheriff
James Risseeuw, Inspector

Phone: (920) 459-3111 *FAX: (920) 459-4305*

TO: Finance Committee

FROM: Sheriff's Dept.
Staff Accountant Mary Fetterer

DATE: May 20, 2015

RE: 2015 Budget Adjustments

The Sheriff's Dept. is requesting a 2015 budget adjustment. To date, we have received donated funds which are ear-marked for certain items as well as proceeds from the On-Line Auction, several grants and a purchase using Federal Drug Forfeiture funds.

$5,127 of donated funds was used to upgrade the dive team trailer.

$2,355 of auction proceeds was used to purchase items for the MEG unit, the dive team, corrections and the SWAT team.

We received a Haz-Mat training Grant for $3,038, an equipment grant for $4,000 which was used to purchase a digital camera, a $5,000 grant for motorcycle detail, $10,000 EMPG grant that was used to purchase a SMART board and a $36,196 grant for Crisis Intervention Training. $600 from the Haz-Mat State contract was used to purchase MSA face masks.

We need to do a budget entry transferring $4,440 from the Federal Drug Forfeiture account to the operating account for the purchase of plates for the SWAT vests.

Thank you for your consideration.

Attachment: Sheriff Budget Adjustment (2888 : Budget Adjustments)

DOG LICENSE SALES
5 YEAR REPORT

5/1/2015

YEAR	LICENSED DOGS	MUNICIPALITY	STATE	COUNTY	TOTAL
2014	9758	$2,439.50	$1,914.08	$57,372.93	$61,726.50
2013	9832	2,458.00	1945.79	58,282.74	62,686.53
2012	10,223	2,555.75	2039.87	61,085.42	65,681.04
2011	10,506	2,626.50	2104.71	63,034.82	67,766.03
2010	10,605	2,651.25	2319.01	68,941.76	73,912.02

Consideration of Minimum Bid on Tax Foreclosed Property						
	59281110900 J. Kent Nilsson					
Property Costs	21,386.82					
Maintenance Expense	358.24					
County Specials	-					
Subtotal	21,745.06					
Est. Maintenance through Aug.	165.00					
Est. Utilities through Aug.	90.00					
Est. Survey Work						
Est. Recording Fee	30.00					
Subtotal	285.00					
Municipal Specials	2,648.75					
Pending Assessments	910.00					
Subtotal	3,558.75					
Total	25,588.81					
Recommended Minimum Bid	30,000.00					
Regarding parking - currently the neighbor to the north of this property is paying $30.00/space/month.						
Bernie Rammer will be at the meeting to explain parking options.						

Attachment: Consideration of Minimum Bid for Tax Foreclosed Property (2889 : Minimum Bid for Tax

Project Charter

Project Title:	Tax Software Update - 2015		
Project Sponsor:	Liaison Committee Chair	**Business Owner:**	Laura M. Henning-Lorenz & Jayne Dragan
Project Manager:	TBD	**Date:**	April 15, 2015

Project Description

What is this project? Include components of the project and what needs to be "fixed".

This project is to select a solution for land records software. Functionality required in the new software includes: taxation, assessment, property listing, tax receipting, settlements, integrations, web display of parcels and tax billing information and reporting.

Project Purpose / Justification

Why is the project needed?

1. **New Solution:** ETGS is an older system that is not easy to use and is cumbersome. Software is on a Windows 2000 server and is accessed through Citrix. The current version of EGTS is supported.
2. **Reduce cost (internal and external) of state required updates:** When Wisconsin state law changes occur custom development is required to update EGTS to be compliant and internal resources are required for testing updates. No other counties in the state use EGTS. Sheboygan County is looking for a more common system used among other Wisconsin counties to help split costs for state required updates and allow user group membership for best practices and solutions to issues.
    a. Annual EGTS maintenance is $30,000 (IT budget cost)
3. **Improve efficiencies:**
    a. Looking to reduce or eliminate file transfers (receipting, import to J. Mauel (from Treasurers Office export from EGTS) export out of J. Mauel for taxation collection from the municipalities into EGTS).
    b. Looking to reduce the number of software solutions used for land records.
    c. Looking for a new solution that has capabilities for first and second installments to better manage the annual tax process. The current system is inefficient in handling first installment payments.
    d. Looking for better search capabilities to return system data efficiently.
    e. Crystal reports (separate application than EGTS) take a long time to run and return data on current hardware. Crystal reports run standard reports out of EGTS, custom adhoc reports require export of data from EGTS and import into Access to complete required reports.

Attachment: New Software Project Charter_Draft (2890 : Land Record Software Project)

Project Statement of Benefit

What financial or other benefits will occur in completing this project?

1. Cost savings: improve efficiencies within the treasury / real property department; state required updates / internal resources required to test updates, acquire a system that is commonly used by other Wisconsin counties
2. Update to supported hardware and software for land records
3. Improve efficiencies in assessment changes related to personal property, bill creation, tax receipting, settlement processes and reporting.

Minimum Criteria for the project to be successful

Include deliverables expected in project.

- Update IS hardware / software
- New solution must comply with state statutes
- New solution must maintain tax collection, assessments, real property listing, tax billing, tax receipts, and settlements.
- New solution must allow ad hoc reporting, and ability to export reports in forms required by the state.
- New solution must allow extracts of electronic files to be submitted to the state in the state specified format (lottery credit, assessments, etc.).
- New solution must allow assessment, electronic tax files, and lottery credit file export to submit to the state.
- New solution should maintain a repository of real property listing: tax parcels, ownership history, legal description, acreage, values.
- New solution must allow migration of data from current system(s) (EGTS) data from 2000/2001 to current.
- Training documentation and training sessions for users and admin of the application.

Project Scope

What's in Scope

- Phase I – Software selection
  - Complete project charter document
  - Define requirements
  - Request for Proposal (RFP) process
  - Selection of software
- Phase II – Implement Software
  - Data clean up assessment
  - Actual data clean up in EGTS before data is migrated to the new solution
  - Sheb. Co. to implement new software / hardware
  - Set up and test integrations (as uploads / downloads vs. direct

What's Out of Scope – All Phases

- New solution for Market Drive
- New solution for J. Mauel (if not replaced need to integrate with J. Mauel)
- New Solution for ESRI / GIS system
- New solution for Register of Deeds

Attachment: New Software Project Charter_Draft (2890 : Land Record Software Project)

integration real time) with: **Sheb Co. website, Market Drive** (assessment file transfer that is loaded into EGTS), **J. Mauel (if new solution does not have an option for receipting and bank collection;** this is used in all municipalities in December and January to provide receipts for county residents and in some locations dog licensing – a file is provided to the treasurer's office with reports, bank collections and receipts), **ESRI** (Arch GIS electronic mapping solution), **Postal mailing system** (currently used **ZP4 / Cass** for updating zip code and address information in EGTS).
    - NICE TO HAVE: interface with JD Edwards
- Phase III – Other integrations
    - Set up integration with the register of deeds software - solution named "Links"
    - NICE TO HAVE: Ability to deposit for cash and checks (paper process) and deposit in our bank account automatically (F and E is a solution now) – stub and check process and deposits amount to the bank and then the solution provides an electronic file to load into new solution

Project Requirements (high level)

Must Haves

- Functionality for taxation, assessment, property listing, tax receipting, settlements, integrations, and reporting.
- Ability to provide receipts for taxes (annual and biannual)
- System compatibility with Windows and SQL Server
- State updates are at the cost of the vendor
- If no interface is available, need to have the ability to easily load data into the new

Nice to Haves

- Not using EGTS for 2015 taxes
- Fully functional by October 2015
- Clean up data in current system to be XML compliant
- Send assessment XML file to state
- Ability to provide "smart mail" if we want to get reduced rate on bulk mailings

Attachment: New Software Project Charter_Draft (2890 : Land Record Software Project)

application that includes a staging area for data validation / quality control
- Test environment and Production environment running in parallel to validate and test
- Solution must have the ability to load data from Municipalities that have issue with internet

Project Timing

Phase I – April 2015 – December 2015
Phase II – January 2016 – TBD (Sheb. Co. and selected vendor)
Phase III - TBD

Budget Amount & Anticipated Cost Savings

Current budget is $50,000 to $80,000; money is from the register of deeds account, land records committee to approve cost of software upgrade or new implementation.

Anticipated cost savings: unknown at this time
*******Can this be more defined? What solutions are we consolidating, $30K for maintenance of EGTS, costs of last update required in EGTS, internal costs if more efficiencies are realized?

Resources Required

Core Team:
- Name, role, department, location
- **Laura Henning-Lorenz**
  Sheboygan County Treasurer / Real Property Listing
  treasurer / real property listing department / Sheboygan County Treasurer's Office
  Admin Building Room #109 – Sheboygan, WI
- **Jayne Dragan**
  Office Supervisor / Deputy Treasurer
  treasurer / real property listing department / Sheboygan County Treasurer's Office
  Admin Building Room #109 – Sheboygan, WI
- **Lee Guenther**
  IT Director
  Information Technology Department
  Courthouse – Sheboygan, WI
- **Jennifer Fischer**
  Business Analyst
  Information Technology Department
  Courthouse – Sheboygan, WI
- Township contact
- Village contact
- City contact
- Other?

Stakeholders

Attachment: New Software Project Charter_Draft (2890 : Land Record Software Project)

People affected by the project, may or may not be team members, and their involvement in project.

- Municipal Clerks from Sheboygan County towns
- Bank contacts for collections
- Internal Sheboygan County contacts
- Tax payers
- Attorneys
- Title companies
- Mortgage companies / Banks
- Planning Department
- IT team

Risks

- None defined at this time

Assumptions & Constraints

Assumptions	Constraints
• ETGS can load assessments but does not have a full module devoted to this	• Not implement after November 1, 2015 • Some town locations have issues with internet; a web based solution may have issues in these locations

Project Dependencies

- Other system integrations
-

Decision Rights

Who has decision rights on: budget, resources, schedule, and conflict resolution?

Budget – Laura to communicate to the land information board quarterly
Resources – each department Director
Schedule – Project Manager
Conflict Resolution – each department Director

APPROVALS

Project Sponsor Signature	Project Manager Signature	Liaison Committee Signature
Project Sponsor Name	Project Manager Name	

Attachment: New Software Project Charter_Draft (2890 : Land Record Software Project)

Date	Date

Attachment: New Software Project Charter_Draft (2890 : Land Record Software Project)

1st Quarter Variances

Ending

March 31, 2015

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*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 & Telephone shows variance limits that are equal to or greater than $2,000.00.

Communication: 2015 1st Quarter Variance Report (Interm Finance Director)

R5510512

SC0187

County Airport

County of Sheboygan

Variance Analysis by Company

As of 3/31/2015

4/20/2015 14:45:47

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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						
16,148.00	46.1	16,148.33	52.5	.33		411000 Property Tax Levy	48,444.00	49.2	48,444.99	50.4	.99	
16,148.00	46.1	16,148.33	52.5	.33		410000 Taxes	48,444.00	49.2	48,444.99	50.4	.99	
						420000 Intergovernmental Rev						
						450000 Public Charges for Se						
18,504.00	52.9	14,301.75	46.5	4,202.25-	22.7	453000 Public Works	49,173.00	50.0	45,933.14	47.8	3,239.86-	6.6
18,504.00	52.9	14,301.75	46.5	4,202.25-	22.7	450000 Public Charges for Se	49,173.00	50.0	45,933.14	47.8	3,239.86-	6.6
						460000 Interest and Other Re						
125.00	.4	103.33	.3	21.67-	17.3	466000 Other Miscellaneous	125.00	.1	1,108.33	1.2	983.33	786.7
125.00	.4	103.33	.3	21.67-	17.3	460000 Interest and Other Re	125.00	.1	1,108.33	1.2	983.33	786.7
						470000 Interdepartmental Rev						
220.00	.6	220.00	.7			476000 Other Interdepartmen	660.00	.7	660.00	.7		
220.00	.6	220.00	.7			470000 Interdepartmental Rev	660.00	.7	660.00	.7		
34,997.00	100.0	30,773.41	100.0	4,223.59-	12.1	400000 Revenues	98,402.00	100.0	96,146.46	100.0	2,255.54-	2.3
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
16,126.00	46.1	14,182.88	46.1	1,943.12	12.0	511000 Wages	47,968.00	48.7	46,706.80	48.6	1,261.20	2.6
2,229.00	6.4	1,945.54	6.3	283.46	12.7	512000 Benefits	6,566.00	6.7	6,359.48	6.6	206.52	3.1
18,355.00	52.4	16,128.42	52.4	2,226.58	12.1	510000 Personnel Related Exp	54,534.00	55.4	53,066.28	55.2	1,467.72	2.7
						530000 Operating Expenses						
3,806.00	10.9	2,774.33	9.0	1,031.67	27.1	531000 Purchased Services	14,317.00	14.5	10,594.99	11.0	3,722.01	26.0
536.00	1.5			536.00	100.0	532000 Repair & Maintenance	1,601.00	1.6	3,114.73	3.2	1,513.73-	94.5
4,132.00	11.8	3,968.57	12.9	163.43	4.0	533000 General Operating	13,572.00	13.8	80,602.37	83.8	67,030.37-	493.9
68.00	.2	58.30	.2	9.70	14.3	534000 Fixed Charges	204.00	.2	212.24	.2	8.24-	4.0
8,542.00	24.4	6,801.20	22.1	1,740.80	20.4	530000 Operating Expenses	29,694.00	30.2	94,524.33	98.3	64,830.33-	218.3
						550000 Interdepartmental Cha						
4,173.00	11.9	4,131.62	13.4	41.38	1.0	551000 Employee Related Ins	12,516.00	12.7	12,388.57	12.9	127.43	1.0
823.00	2.4	821.59	2.7	1.41	.2	551900 Insurance Charges	2,468.00	2.5	2,464.77	2.6	3.23	.1
1,125.00	3.2	1,327.16	4.3	202.16-	18.0	552000 Repairs & Maintenanc	3,375.00	3.4	3,634.09	3.8	259.09-	7.7
1,237.00	3.5	1,337.87	4.3	100.87-	8.2	553000 System Operation Cha	3,710.00	3.8	3,830.44	4.0	120.44-	3.2
544.00	1.6	543.75	1.8	.25		556000 Other Interdepartmen	1,632.00	1.7	2,231.25	2.3		

Communication: 2015 1st Quarter Variance Report (Interm Finance Director)

R5510512

SC0187

County Airport

County of Sheboygan

Variance Analysis by Company

As of 3/31/2015

4/20/2015 14:45:47

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Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
7,902.00	22.6	8,161.99	26.5	259.99-	3.3	550000 Interdepartmental Cha	23,701.00	24.1	24,549.12	25.5	848.12-	3.6
						560000 Capital Outlay						
						570000 Depreciation						
34,799.00	99.4	31,091.61	101.0	3,707.39	10.7	500000 Expense/Expenditure	107,929.00	109.7	172,139.73	179.0	64,210.73-	59.5
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
198.00	.6	318.20-	1.0	516.20-	260.7	Current Change in Fund Balance	9,527.00-	9.7	75,993.27-	79.0	66,466.27-	697.7

Communication: 2015 1st Quarter Variance Report (Interm Finance Director)

VARIANCE REPORT FOR DEPARTMENT -- AIRPORT
FOR THE QUARTER ENDING 03/31/15

G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
Public Charges for Services		
Public Works	(3,239.96)	Negative variance due to fuel flowage fees and lease revenue less than budgeted.
Personnel Related Expenditure		
Wages	1,261.20	Positive variance due to number of hours worked less than budgeted.
Operating Expenses		
Purchased Services	3,722.01	Positive variance due to utility costs less than budgeted.
Repair and Maintenance	(1,513.73)	Negative variance due to structural repairs in excess of budget.
General Operating	(67,030.37)	Negative variance due to PGA event fees being paid and budget adjustment not completed yet.
TOTAL	**(66,800.85)**	

Communication: 2015 1st Quarter Variance Report (Interm Finance Director)

R5510512

SC0198

Building Services

County of Sheboygan

Variance Analysis by Company

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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						
223,283.00	82.2	223,282.92	84.0	.08-		411000 Property Tax Levy	669,849.00	82.2	669,848.76	82.8	.24-	
223,283.00	82.2	223,282.92	84.0	.08-		410000 Taxes	669,849.00	82.2	669,848.76	82.8	.24-	
						420000 Intergovernmental Rev						
						450000 Public Charges for Se						
						460000 Interest and Other Re						
2,812.00	1.0	2,721.67	1.0	90.33-	3.2	462000 Rent Revenue	8,436.00	1.0	8,165.01	1.0	270.99-	3.2
417.00	.2	395.66	.1	21.34-	5.1	466000 Other Miscellaneous	1,251.00	.2	568.59	.1	682.41-	54.5
3,229.00	1.2	3,117.33	1.2	111.67-	3.5	460000 Interest and Other Re	9,687.00	1.2	8,733.60	1.1	953.40-	9.8
						470000 Interdepartmental Rev						
1,708.00	.6	1,382.37	.5	325.63-	19.1	472000 Repairs & Maintenanc	5,124.00	.6	5,571.37	.7	447.37	8.7
30.00		123.60		93.60	312.0	473000 System Operation Rev	90.00		123.60		33.60	37.3
43,525.00	16.0	38,029.79	14.3	5,495.21-	12.6	476000 Other Interdepartmen	130,575.00	16.0	124,745.05	15.4	5,829.95-	4.5
45,263.00	16.7	39,535.76	14.9	5,727.24-	12.7	470000 Interdepartmental Rev	135,789.00	16.7	130,440.02	16.1	5,348.98-	3.9
271,775.00	100.0	265,936.01	100.0	5,838.99-	2.1	400000 Revenues	815,325.00	100.0	809,022.38	100.0	6,302.62-	.8
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
107,926.00	39.7	92,748.42	34.9	15,177.58	14.1	511000 Wages	323,774.00	39.7	300,476.98	37.1	23,297.02	7.2
15,506.00	5.7	12,998.85	4.9	2,507.15	16.2	512000 Benefits	46,513.00	5.7	40,530.96	5.0	5,982.04	12.9
123,432.00	45.4	105,747.27	39.8	17,684.73	14.3	510000 Personnel Related Exp	370,287.00	45.4	341,007.94	42.2	29,279.06	7.9
						530000 Operating Expenses						
51,639.00	19.0	64,015.85	24.1	12,376.85-	24.0	531000 Purchased Services	176,617.00	21.7	163,685.89	20.2	12,931.11	7.3
87,960.50	32.4	14,098.06	5.3	73,862.44	84.0	532000 Repair & Maintenance	255,398.51	31.3	80,313.83	9.9	175,084.68	68.6
17,774.00	6.5	5,180.61	1.9	12,593.39	70.9	533000 General Operating	128,628.00	15.8	33,456.75	4.1	95,171.25	74.0
						534000 Fixed Charges			72.00		72.00-	
157,373.50	57.9	83,294.52	31.3	74,078.98	47.1	530000 Operating Expenses	560,643.51	68.8	277,528.47	34.3	283,115.04	50.5
						550000 Interdepartmental Cha						
30,178.00	11.1	26,129.64	9.8	4,048.36	13.4	551000 Employee Related Ins	90,525.00	11.1	79,383.49	9.8	11,141.51	12.3
2,475.00	.9	2,472.00	.9	3.00	.1	551900 Insurance Charges	7,420.00	.9	7,416.00	.9	4.00	.1
42.00		963.47	.4	921.47-	*******	552000 Repair & Maint Charg	1,701.00	.2	7,733.07	1.0	6,032.07-	354.6
5,757.00	2.1	5,832.95	2.2	75.95-	1.3	553000 System Operation Cha	17,271.00	2.1	17,315.34	2.1		

Communication: 2015 1st Quarter Variance Report (Interm Finance Director)

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%		Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
38,452.00	14.1	35,398.06	13.3	3,053.94	7.9	550000	Interdepartmental Cha	116,917.00	14.3	111,847.90	13.8	5,069.10	4.3
						560000	Capital Outlay						
						570000	Depreciation						
319,257.50	117.5	224,439.85	84.4	94,817.65	29.7	500000	Expense/Expenditure	1,047,847.51	128.5	730,384.31	90.3	317,463.20	30.3
						600000	Other Financing Source						
						630000	Opt'g Transfers from						
						700000	Other Financing Uses						
						720000	Transfer to Other Fun						
47,482.50-	17.5	41,496.16	15.6	88,978.66	187.4		Current Change in Fund Balance	232,522.51-	28.5	78,638.07	9.7	311,160.58	133.8

Communication: 2015 1st Quarter Variance Report (Interm Finance Director)

VARIANCE REPORT FOR DEPARTMENT -- BUILDING SERVICES
FOR THE QUARTER ENDING 03/31/15

G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
Interdepartmental Revenue		
Other Interdepartmental Revenue	(5,348.98)	Reimbursement for Health & Human Services down due to maintenance worker vacancy partially offset by electrician hours charged to projects.
Personnel Related Expenditure		
Wages	23,297.02	7.8% under-budget due to four temporarily vacant positions due to retirements.
Benefits	5,982.04	13% under-budget due to four temporarily vacant positions due to retirements.
Operating Expenses		
Purchased Services	12,931.11	Electricity 7% under-budget and natural gas 9% under-budget.
Repair and Maintenance	175,084.68	Substantially under-budget as air conditioning and flooring work not yet started.
General Operating	95,171.25	Under-budget due to unspent contingency funds and equipment purchases.
Interdepartmental Charges		
Insurance & Employee Related	11,141.51	12% under-budget due to vacant positions.
Repair & Maintenance Charges	(6,032.00)	Snow removal more than budgeted.
TOTAL	**312,226.63**	Under-budget

Communication: 2015 1st Quarter Variance Report (Interm Finance Director)

R5510512

SC0191

Clerk Of Courts

County of Sheboygan

Variance Analysis by Company

As of 3/31/2015

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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						
65,256.00	38.3	65,256.33	33.0	.33		411000 Property Tax Levy	195,768.00	38.1	195,768.99	35.7	.99	
65,256.00	38.3	65,256.33	33.0	.33		410000 Taxes	195,768.00	38.1	195,768.99	35.7	.99	
						420000 Intergovernmental Rev						
39,447.00	23.2	44,926.12	22.7	5,479.12	13.9	423000 State Grants	121,666.00	23.7	127,360.07	23.2	5,694.07	4.7
39,447.00	23.2	44,926.12	22.7	5,479.12	13.9	420000 Intergovernmental Rev	121,666.00	23.7	127,360.07	23.2	5,694.07	4.7
						440000 Fines, Forfeits and P						
24,584.00	14.4	34,781.66	17.6	10,197.66	41.5	441000 Law and Ordinance Vi	73,752.00	14.3	86,729.16	15.8	12,977.16	17.6
24,584.00	14.4	34,781.66	17.6	10,197.66	41.5	440000 Fines, Forfeits and P	73,752.00	14.3	86,729.16	15.8	12,977.16	17.6
						450000 Public Charges for Se						
37,508.00	22.0	49,282.15	24.9	11,774.15	31.4	451000 General Government	112,524.00	21.9	129,495.07	23.6	16,971.07	15.1
37,508.00	22.0	49,282.15	24.9	11,774.15	31.4	450000 Public Charges for Se	112,524.00	21.9	129,495.07	23.6	16,971.07	15.1
						460000 Interest and Other Re						
84.00				84.00-	100.0	466000 Other Miscellaneous	252.00				252.00-	100.0
84.00				84.00-	100.0	460000 Interest and Other Re	252.00				252.00-	100.0
						470000 Interdepartmental Rev						
3,467.00	2.0	3,359.30	1.7	107.70-	3.1	476000 Other Interdepartmen	10,399.00	2.0	9,710.56	1.8	688.44-	6.6
3,467.00	2.0	3,359.30	1.7	107.70-	3.1	470000 Interdepartmental Rev	10,399.00	2.0	9,710.56	1.8	688.44-	6.6
170,346.00	100.0	197,605.56	100.0	27,259.56	16.0	400000 Revenues	514,361.00	100.0	549,063.85	100.0	34,702.85	6.7
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
91,349.00	53.6	80,571.62	40.8	10,777.38	11.8	511000 Wages	274,047.00	53.3	250,969.96	45.7	23,077.04	8.4
13,251.00	7.8	11,215.86	5.7	2,035.14	15.4	512000 Benefits	39,752.00	7.7	33,731.34	6.1	6,020.66	15.1
104,600.00	61.4	91,787.48	46.4	12,812.52	12.2	510000 Personnel Related Exp	313,799.00	61.0	284,701.30	51.9	29,097.70	9.3
						530000 Operating Expenses						
24,888.00	14.6	35,760.34	18.1	10,872.34-	43.7	531000 Purchased Services	74,664.00	14.5	77,704.06	14.2	3,040.06-	4.1
570.00	.3	365.00	.2	205.00	36.0	532000 Repair & Maintenance	1,710.00	.3	2,492.05	.5	782.05-	45.7
4,889.00	2.9	3,492.20	1.8	1,396.80	28.6	533000 General Operating	14,627.00	2.8	15,572.69	2.8	945.69-	6.5
558.00	.3	557.42	.3	.58	.1	534000 Fixed Charges	1,674.00	.3	1,672.26	.3	1.74	.1
30,905.00	18.1	40,174.96	20.3	9,269.96-	30.0	530000 Operating Expenses	92,675.00	18.0	97,441.06	17.7	4,766.06-	5.1

Communication: 2015 1st Quarter Variance Report (Interm Finance Director)

R5510512

SC0191

Clerk Of Courts

County of Sheboygan

Variance Analysis by Company

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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						
28,224.00	16.6	25,755.18	13.0	2,468.82	8.7	551000 Employee Related Ins	84,671.00	16.5	77,847.60	14.2	6,823.40	8.1
876.00	.5	876.74	.4	.74-	.1	551900 Insurance Charges	2,628.00	.5	2,630.22	.5	2.22-	.1
4,904.00	2.9	4,903.66	2.5	.34		553000 System Operation Cha	14,711.00	2.9	14,969.50	2.7	258.50-	1.8
27.00		26.50		.50	1.9	556000 Other Interdepartmen	80.00		79.50		.50	.6
34,031.00	20.0	31,562.08	16.0	2,468.92	7.3	550000 Interdepartmental Cha	102,090.00	19.8	95,526.82	17.4	6,563.18	6.4
						560000 Capital Outlay						
						570000 Depreciation						
169,536.00	99.5	163,524.52	82.8	6,011.48	3.5	500000 Expense/Expenditure	508,564.00	98.9	477,669.18	87.0	30,894.82	6.1
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
810.00	.5	34,081.04	17.2	33,271.04	*******	Current Change in Fund Balance	5,797.00	1.1	71,394.67	13.0	65,597.67	*******

Communication: 2015 1st Quarter Variance Report (Interm Finance Director)

VARIANCE REPORT FOR DEPARTMENT -- CLERK OF COURT
FOR THE QUARTER ENDING 03/31/15

G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
Intergovernmental Revenues		
State Grants	5,694.07	Our interpreter reimbursement was higher than budgeted resulting in a positive variance for the period.
Fines, Forfeits, & Penalties		
Law & Ordinance Violations	12,977.16	Use of state tax refund intercept program results in a positive variance for the period.
Public Charges for Services		
General Government	16,971.07	Same as above
Personnel Related Expenditure		
Wages	23,077.04	Positive variance for the period results from a vacant position for the 1st quarter together with retiree replacements earning lower wages.
Benefits	6,020.66	Same as above
Operating Expenses		
Purchased Services	(3,040.06)	Greater than budgeted cost for jury expense in the 1st quarter results in a negative variance for the period.
Interdepartmental Charges		
Insurance & Employee Related	6,823.40	Vacant position for the 1st quarter results in a positive variance for the period due to no payment for health and dental insurance.
TOTAL	**68,523.34**	

Communication: 2015 1st Quarter Variance Report (Interm Finance Director)

R5510512

SC1082

Corporation Counsel

County of Sheboygan

Variance Analysis by Company

As of 3/31/2015

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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						
17,650.00	65.6	17,650.17	65.3	.17		411000 Property Tax Levy	52,950.00	65.6	52,950.51	66.5	.51	
17,650.00	65.6	17,650.17	65.3	.17		410000 Taxes	52,950.00	65.6	52,950.51	66.5	.51	
						450000 Public Charges for Se						
13.00				13.00-	100.0	452000 Public Safety	39.00				39.00-	100.0
13.00				13.00-	100.0	450000 Public Charges for Se	39.00				39.00-	100.0
						460000 Interest and Other Re						
29.00	.1	150.00	.6	121.00	417.2	466000 Other Miscellaneous	87.00	.1	150.00	.2	63.00	72.4
29.00	.1	150.00	.6	121.00	417.2	460000 Interest and Other Re	87.00	.1	150.00	.2	63.00	72.4
						470000 Interdepartmental Rev						
9,200.00	34.2	9,248.45	34.2	48.45	.5	476000 Other Interdepartmen	27,599.00	34.2	26,514.32	33.3	1,084.68-	3.9
9,200.00	34.2	9,248.45	34.2	48.45	.5	470000 Interdepartmental Rev	27,599.00	34.2	26,514.32	33.3	1,084.68-	3.9
26,892.00	100.0	27,048.62	100.0	156.62	.6	400000 Revenues	80,675.00	100.0	79,614.83	100.0	1,060.17-	1.3
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
6,371.00	23.7	6,562.47	24.3	191.47-	3.0	511000 Wages	19,113.00	23.7	18,610.09	23.4	502.91	2.6
921.00	3.4	884.52	3.3	36.48	4.0	512000 Benefits	2,763.00	3.4	2,503.85	3.1	259.15	9.4
7,292.00	27.1	7,446.99	27.5	154.99-	2.1	510000 Personnel Related Exp	21,876.00	27.1	21,113.94	26.5	762.06	3.5
						530000 Operating Expenses						
17,497.00	65.1	17,321.25	64.0	175.75	1.0	531000 Purchased Services	52,491.00	65.1	51,963.75	65.3	527.25	1.0
69.00	.3	60.00	.2	9.00	13.0	533000 General Operating	207.00	.3	120.00	.2	87.00	42.0
17,566.00	65.3	17,381.25	64.3	184.75	1.1	530000 Operating Expenses	52,698.00	65.3	52,083.75	65.4	614.25	1.2
						550000 Interdepartmental Cha						
1,482.00	5.5	1,373.62	5.1	108.38	7.3	551000 Employee Related Ins	4,444.00	5.5	4,116.86	5.2	327.14	7.4
63.00	.2	63.50	.2	.50-	.8	551900 Insurance Charges	189.00	.2	190.50	.2	1.50-	.8
442.00	1.6	441.08	1.6	.92	.2	553000 System Operation Cha	1,325.00	1.6	1,323.24	1.7	1.76	.1
1,987.00	7.4	1,878.20	6.9	108.80	5.5	550000 Interdepartmental Cha	5,958.00	7.4	5,630.60	7.1	327.40	5.5
						560000 Capital Outlay						
						570000 Depreciation						

Communication: 2015 1st Quarter Variance Report (Interm Finance Director)

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Corporation Counsel

County of Sheboygan

Variance Analysis by Company

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Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						580000 Debt Service						
26,845.00	99.8	26,706.44	98.7	138.56	.5	500000 Expense/Expenditure	80,532.00	99.8	78,828.29	99.0	1,703.71	2.1
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
47.00	.2	342.18	1.3	295.18	628.0	Current Change in Fund Balance	143.00	.2	786.54	1.0	643.54	450.0

Communication: 2015 1st Quarter Variance Report (Interm Finance Director)

VARIANCE REPORT FOR DEPARTMENT -- CORPORATION COUNSEL
FOR THE QUARTER ENDING 03/31/15

G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
Interdepartmental Revenue		
Other Interdepartmental Revenue	(1,084.68)	Negative variance: attorney wages are charged to Health & Human Services for child support and mental commitments. Due to staffing changes the wages for the attorney are less than anticipated at budget prep. Expect this variance to continue throughout the year.
TOTAL	**(1,084.68)**	

Communication: 2015 1st Quarter Variance Report (Interm Finance Director)

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County Administrator

County of Sheboygan

Variance Analysis by Company

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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						
18,365.00	99.8	18,365.33	99.9	.33		411000 Property Tax Levy	55,095.00	99.5	55,095.99	99.9	.99	
18,365.00	99.8	18,365.33	99.9	.33		410000 Taxes	55,095.00	99.5	55,095.99	99.9	.99	
						460000 Interest and Other Re						
41.25	.2	13.06	.1	28.19-	68.3	466000 Other Miscellaneous	41.25	.1	39.18	.1	2.07-	5.0
41.25	.2	13.06	.1	28.19-	68.3	460000 Interest and Other Re	41.25	.1	39.18	.1	2.07-	5.0
						470000 Interdepartmental Rev						
						476000 Other Interdepartmen	216.00	.4			216.00-	100.0
						470000 Interdepartmental Rev	216.00	.4			216.00-	100.0
18,406.25	100.0	18,378.39	100.0	27.86-	.2	400000 Revenues	55,352.25	100.0	55,135.17	100.0	217.08-	.4
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
13,262.00	72.1	13,298.24	72.4	36.24-	.3	511000 Wages	39,786.00	71.9	38,670.90	70.1	1,115.10	2.8
1,861.00	10.1	1,886.01	10.3	25.01-	1.3	512000 Benefits	5,581.00	10.1	5,484.48	9.9	96.52	1.7
15,123.00	82.2	15,184.25	82.6	61.25-	.4	510000 Personnel Related Exp	45,367.00	82.0	44,155.38	80.1	1,211.62	2.7
						530000 Operating Expenses						
70.00	.4	46.33	.3	23.67	33.8	531000 Purchased Services	210.00	.4	98.58	.2	111.42	53.1
560.00	3.0	84.39	.5	475.61	84.9	533000 General Operating	1,664.00	3.0	1,887.99	3.4	223.99-	13.5
77.00	.4	450.39	2.5	373.39-	484.9	534000 Fixed Charges	231.00	.4	527.45	1.0	296.45-	128.3
707.00	3.8	581.11	3.2	125.89	17.8	530000 Operating Expenses	2,105.00	3.8	2,514.02	4.6	409.02-	19.4
						550000 Interdepartmental Cha						
2,277.00	12.4	2,111.17	11.5	165.83	7.3	551000 Employee Related Ins	6,827.00	12.3	6,330.36	11.5	496.64	7.3
54.00	.3	54.42	.3	.42-	.8	551900 Insurance Charges	162.00	.3	163.26	.3	1.26-	.8
375.00	2.0	350.65	1.9	24.35	6.5	553000 System Operation Cha	1,124.00	2.0	1,050.61	1.9	73.39	6.5
2,706.00	14.7	2,516.24	13.7	189.76	7.0	550000 Interdepartmental Cha	8,113.00	14.7	7,544.23	13.7	568.77	7.0
						570000 Depreciation						
						580000 Debt Service						
18,536.00	100.7	18,281.60	99.5	254.40	1.4	500000 Expense/Expenditure	55,585.00	100.4	54,213.63	98.3	1,371.37	2.5
						600000 Other Financing Source						
						630000 Opt'g Transfers from						

Communication: 2015 1st Quarter Variance Report (Interm Finance Director)

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						700000 Other Financing Uses						
129.75-	.7	96.79	.5	226.54	174.6	Current Change in Fund Balance	232.75-	.4	921.54	1.7	1,154.29	495.9

Communication: 2015 1st Quarter Variance Report (Interm Finance Director)

VARIANCE REPORT FOR DEPARTMENT -- COUNTY ADMINISTRATOR
FOR THE QUARTER ENDING 03/31/15

G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
Personnel Related Expenditure		
Wages	1,115.10	COLA wage increase included in approved 2015 budget but the Ordinance has not yet been approved by the County Board
TOTAL	**1,115.10**	

Communication: 2015 1st Quarter Variance Report (Interm Finance Director)

R5510512

SC0186

County Board

County of Sheboygan

Variance Analysis by Company

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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						
17,559.00	100.0	17,559.25	100.0	.25		411000 Property Tax Levy	52,677.00	100.0	52,677.75	100.0	.75	
17,559.00	100.0	17,559.25	100.0	.25		410000 Taxes	52,677.00	100.0	52,677.75	100.0	.75	
						460000 Interest and Other Re						
						470000 Interdepartmental Rev						
17,559.00	100.0	17,559.25	100.0	.25		400000 Revenues	52,677.00	100.0	52,677.75	100.0	.75	
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
10,564.00	60.2	10,769.64	61.3	205.64-	1.9	511000 Wages	31,690.00	60.2	29,087.29	55.2	2,602.71	8.2
1,044.00	5.9	1,026.92	5.8	17.08	1.6	512000 Benefits	3,132.00	5.9	2,818.95	5.4	313.05	10.0
11,608.00	66.1	11,796.56	67.2	188.56-	1.6	510000 Personnel Related Exp	34,822.00	66.1	31,906.24	60.6	2,915.76	8.4
						530000 Operating Expenses						
1,614.00	9.2	2,730.03	15.5	1,116.03-	69.1	533000 General Operating	22,539.00	42.8	21,840.35	41.5	698.65	3.1
77.00	.4	450.39	2.6	373.39-	484.9	534000 Fixed Charges	231.00	.4	527.45	1.0	296.45-	128.3
1,691.00	9.6	3,180.42	18.1	1,489.42-	88.1	530000 Operating Expenses	22,770.00	43.2	22,367.80	42.5	402.20	1.8
						550000 Interdepartmental Cha						
733.00	4.2	688.85	3.9	44.15	6.0	551000 Employee Related Ins	2,199.00	4.2	2,059.72	3.9	139.28	6.3
116.00	.7	115.58	.7	.42	.4	551900 Insurance Charges	347.00	.7	346.74	.7	.26	.1
1,343.00	7.6	1,273.32	7.3	69.68	5.2	553000 System Operation Cha	4,038.00	7.7	3,811.30	7.2	226.70	5.6
2,192.00	12.5	2,077.75	11.8	114.25	5.2	550000 Interdepartmental Cha	6,584.00	12.5	6,217.76	11.8	366.24	5.6
						560000 Capital Outlay						
						570000 Depreciation						
						580000 Debt Service						
15,491.00	88.2	17,054.73	97.1	1,563.73-	10.1	500000 Expense/Expenditure	64,176.00	121.8	60,491.80	114.8	3,684.20	5.7
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
						700000 Other Financing Uses						
2,068.00	11.8	504.52	2.9	1,563.48-	75.6	Current Change in Fund Balance	11,499.00-	21.8	7,814.05-	14.8	3,684.05	32.0

Communication: 2015 1st Quarter Variance Report (Interm Finance Director)

VARIANCE REPORT FOR DEPARTMENT -- COUNTY BOARD
FOR THE QUARTER ENDING 03/31/15

G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
Personnel Related Expenditure		
Wages	2,602.71	County Board Supervisor Per Diems are less than budgeted for the first quarter.
TOTAL	**2,602.71**	

Communication: 2015 1st Quarter Variance Report (Interm Finance Director)

R5510512

SC0197

County Clerk Office

County of Sheboygan

Variance Analysis by Company

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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						
16,889.00	34.7	16,888.92	73.2	.08-		411000 Property Tax Levy	50,667.00	48.1	50,666.76	55.2	.24-	
16,889.00	34.7	16,888.92	73.2	.08-		410000 Taxes	50,667.00	48.1	50,666.76	55.2	.24-	
						420000 Intergovernmental Rev						
500.00	1.0			500.00-	100.0	426000 Chges - Other Local	10,500.00	10.0			10,500.00-	100.0
500.00	1.0			500.00-	100.0	420000 Intergovernmental Rev	10,500.00	10.0			10,500.00-	100.0
						430000 Licenses and Permits						
6,206.00	12.7	4,970.05	21.6	1,235.95-	19.9	432000 Nonbusiness Licenses	17,818.00	16.9	11,773.05	12.8	6,044.95-	33.9
6,206.00	12.7	4,970.05	21.6	1,235.95-	19.9	430000 Licenses and Permits	17,818.00	16.9	11,773.05	12.8	6,044.95-	33.9
						450000 Public Charges for Se						
24,558.00	50.4	6.61		24,551.39-	100.0	451000 General Govemment	24,674.00	23.4	26,296.68	28.7	1,622.68	6.6
500.00	1.0	1,119.79	4.9	619.79	124.0	452000 Public Safety	1,500.00	1.4	2,942.59	3.2	1,442.59	96.2
25,058.00	51.5	1,126.40	4.9	23,931.60-	95.5	450000 Public Charges for Se	26,174.00	24.9	29,239.27	31.9	3,065.27	11.7
						460000 Interest and Other Re						
42.00	.1	73.09	.3	31.09	74.0	466000 Other Miscellaneous	126.00	.1	78.09	.1	47.91-	38.0
42.00	.1	73.09	.3	31.09	74.0	460000 Interest and Other Re	126.00	.1	78.09	.1	47.91-	38.0
						470000 Interdepartmental Rev						
3.00				3.00-	100.0	473000 System Operation Rev	9.00				9.00-	100.0
3.00				3.00-	100.0	470000 Interdepartmental Rev	9.00				9.00-	100.0
48,698.00	100.0	23,058.46	100.0	25,639.54-	52.7	400000 Revenues	105,294.00	100.0	91,757.17	100.0	13,536.83-	12.9
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
14,207.00	29.2	14,241.19	61.8	34.19-	.2	511000 Wages	42,719.00	40.6	41,599.79	45.3	1,119.21	2.6
2,100.00	4.3	2,045.28	8.9	54.72	2.6	512000 Benefits	6,299.00	6.0	5,941.00	6.5	358.00	5.7
16,307.00	33.5	16,286.47	70.6	20.53	.1	510000 Personnel Related Exp	49,018.00	46.6	47,540.79	51.8	1,477.21	3.0
						530000 Operating Expenses						
2,500.00	5.1			2,500.00	100.0	531000 Purchased Services	4,000.00	3.8			4,000.00	100.0
25,625.00	52.6	1,197.83	5.2	24,427.17	95.3	532000 Repair & Maintenance	27,875.00	26.5	30,011.49	32.7	2,136.49-	7.7
13,939.00	28.6	15,128.60	65.6	1,189.60-	8.5	533000 General Operating	26,382.00	25.1	27,878.99	30.4	1,496.99-	5.7
						534000 Fixed Charges	25.00				25.00	100.0
42,064.00	86.4	16,326.43	70.8	25,737.57	61.2	530000 Operating Expenses	58,282.00	55.4	57,890.48	63.1	[illegible]	[illegible]

Communication: 2015 1st Quarter Variance Report (Interm Finance Director)

R5510512

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County Clerk Office

County of Sheboygan

Variance Analysis by Company

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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						
3,458.00	7.1	3,237.81	14.0	220.19	6.4	551000 Employee Related Ins	10,373.00	9.9	9,710.26	10.6	662.74	6.4
116.00	.2	116.16	.5	.16-	.1	551900 Insurance Charges	348.00	.3	348.48	.4	.48-	.1
2,013.00	4.1	1,349.66	5.9	663.34	33.0	553000 System Operation Cha	8,039.00	7.6	4,681.14	5.1	3,357.86	41.8
2.00		1.50		.50	25.0	556000 Other Interdepartmen	5.00		4.50		.50	10.0
5,589.00	11.5	4,705.13	20.4	883.87	15.8	550000 Interdepartmental Cha	18,765.00	17.8	14,744.38	16.1	4,020.62	21.4
						560000 Capital Outlay						
						570000 Depreciation						
63,960.00	131.3	37,318.03	161.8	26,641.97	41.7	500000 Expense/Expenditure	126,065.00	119.7	120,175.65	131.0	5,889.35	4.7
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
						700000 Other Financing Uses						
15,262.00-	31.3	14,259.57-	61.8	1,002.43	6.6	Current Change in Fund Balance	20,771.00-	19.7	28,418.48-	31.0	7,647.48-	36.8

Communication: 2015 1st Quarter Variance Report (Interm Finance Director)

VARIANCE REPORT FOR DEPARTMENT -- COUNTY CLERK
FOR THE QUARTER ENDING 03/31/15

G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
Intergovernmental Revenues		
Charges - Other Local Gov't	(10,500.00)	Negative variance due to timing of receiving payment from municipalities for election services and supplies for spring elections.
Licenses & Permits		
Nonbusiness Licenses	(6,044.95)	Negative variance due to timing of receipt of dog license revenue from municipalities.
Public Charges for Services		
General Government	1,622.68	*Majority of positive variance due to actual election equipment maintenance cost being slightly higher than budgeted. Maint. costs are paid by municipalites.
Public Safety	1,442.59	Positive variance due to above average amount of passport applications.
Personnel Related Expenditure		
Wages	1,119.21	Positive variance due to slight over estimate of wages budgeted for the qtr.
Operating Expenses		
Purchased Services	4,000.00	Positive variance due to not using budgeted dollars for 3rd party election consulting within in the qtr.
Repair and Maintenance	(2,136.49)	*Majority of positive variance due to actual election equipment maintenance cost being slightly higher than budgeted. Maint. costs are paid by municipalites.
General Operating	(1,496.99)	Negative variance due to higher volume of ballots than budgeted. (county wide primaries in Feb. and several contested local races in Apr.)
Interdepartmental Charges		
System Operation Charges	3,357.86	Positive variance due to timing of invoices for printing.
TOTAL	**(8,636.09)**	

Communication: 2015 1st Quarter Variance Report (Interm Finance Director)

R5510512

SC0192

District Attorney

County of Sheboygan

Variance Analysis by Company

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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						
59,280.00	93.0	59,280.17	83.6	.17		411000 Property Tax Levy	177,840.00	93.0	177,840.51	89.4	.51	
59,280.00	93.0	59,280.17	83.6	.17		410000 Taxes	177,840.00	93.0	177,840.51	89.4	.51	
						420000 Intergovernmental Rev						
						450000 Public Charges for Se						
4,392.00	6.9	11,666.35	16.4	7,274.35	165.6	451000 General Govemment	13,176.00	6.9	16,351.80	8.2	3,175.80	24.1
						452000 Public Safety			4,565.00	2.3	4,565.00	
4,392.00	6.9	11,666.35	16.4	7,274.35	165.6	450000 Public Charges for Se	13,176.00	6.9	20,916.80	10.5	7,740.80	58.7
						460000 Interest and Other Re						
						470000 Interdepartmental Rev						
13.00				13.00-	100.0	473000 System Operation Rev	38.00				38.00-	100.0
29.00				29.00-	100.0	476000 Other Interdepartmen	87.00		81.00		6.00-	6.9
42.00	.1			42.00-	100.0	470000 Interdepartmental Rev	125.00	.1	81.00		44.00-	35.2
63,714.00	100.0	70,946.52	100.0	7,232.52	11.4	400000 Revenues	191,141.00	100.0	198,838.31	100.0	7,697.31	4.0
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
48,761.00	76.5	49,086.54	69.2	325.54-	.7	511000 Wages	146,282.00	76.5	141,789.40	71.3	4,492.60	3.1
7,017.00	11.0	6,765.34	9.5	251.66	3.6	512000 Benefits	21,050.00	11.0	19,590.82	9.9	1,459.18	6.9
55,778.00	87.5	55,851.88	78.7	73.88-	.1	510000 Personnel Related Exp	167,332.00	87.5	161,380.22	81.2	5,951.78	3.6
						530000 Operating Expenses						
1,358.00	2.1	5,008.37	7.1	3,650.37-	268.8	531000 Purchased Services	4,074.00	2.1	5,830.24	2.9	1,756.24-	43.1
403.00	.6	396.50	.6	6.50	1.6	532000 Repair & Maintenance	1,209.00	.6	1,407.50	.7	198.50-	16.4
2,134.00	3.3	1,338.26	1.9	795.74	37.3	533000 General Operating	6,450.00	3.4	5,037.95	2.5	1,412.05	21.9
20.00		21.89		1.89-	9.5	534000 Fixed Charges	60.00		67.67		7.67-	12.8
3,915.00	6.1	6,765.02	9.5	2,850.02-	72.8	530000 Operating Expenses	11,793.00	6.2	12,343.36	6.2	550.36-	4.7
						550000 Interdepartmental Cha						
16,520.00	25.9	15,458.62	21.8	1,061.38	6.4	551000 Employee Related Ins	49,554.00	25.9	46,325.10	23.3	3,228.90	6.5
234.00	.4	233.08	.3	.92	.4	551900 Insurance Charges	701.00	.4	699.24	.4	1.76	.3
2,001.00	3.1	2,005.08	2.8	4.08-	.2	553000 System Operation Cha	6,002.00	3.1	5,995.86	3.0	6.14	.1
18,755.00	29.4	17,696.78	24.9	1,058.22	5.6	550000 Interdepartmental Cha	56,257.00	29.4	53,020.20	26.7	3,236.80	5.8

Communication: 2015 1st Quarter Variance Report (Interm Finance Director)

R5510512

SC0192

District Attorney

County of Sheboygan

Variance Analysis by Company

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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						
78,448.00	123.1	80,313.68	113.2	1,865.68-	2.4	500000 Expense/Expenditure	235,382.00	123.1	226,743.78	114.0	8,638.22	3.7
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
14,734.00-	23.1	9,367.16-	13.2	5,366.84	36.4	Current Change in Fund Balance	44,241.00-	23.1	27,905.47-	14.0	16,335.53	36.9

Communication: 2015 1st Quarter Variance Report (Interm Finance Director)

VARIANCE REPORT FOR DEPARTMENT -- DISTRICT ATTORNEY
FOR THE QUARTER ENDING 03/31/15

G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
Public Charges for Services		
General Government	3,175.80	Positive variance due to a higher volume of Discovery processed.
Public Safety	4,565.00	Positive variance due to restitution received from global resolution with Oneida County for illegally leased MFL (Managed Forest Law) program lands.
Personnel Related Expenditure		
Wages	4,492.60	Across the Board pay increases have been budgeted but not yet implemented as well as the Check Fraud Unit Investigator working less hours, resulted in a positive variance for wages.
Benefits	1,459.18	Positive variance due above wages and 125 deductions.
Operating Expenses		
Purchased Services	(1,756.24)	Higher number of Doctors examinations needed this quarter for NG due to mental disease or defect defense, created a negative variance.
General Operating	1,412.05	Desk scanners have yet to be purchased resulting in a Positive Variance for Office Supplies.
Interdepartmental Charges		
Insurance & Employee Related	3,228.90	Positive variance due to budget versus actual.
TOTAL	**16,577.29**	

Communication: 2015 1st Quarter Variance Report (Interm Finance Director)

R5510512

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Family Court Comm.

County of Sheboygan

Variance Analysis by Company

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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						
22,335.00	78.4	22,334.67	78.1	.33-		411000 Property Tax Levy	67,005.00	78.4	67,004.01	80.5	.99-	
22,335.00	78.4	22,334.67	78.1	.33-		410000 Taxes	67,005.00	78.4	67,004.01	80.5	.99-	
						430000 Licenses and Permits						
						450000 Public Charges for Se						
458.00	1.6	10.00		448.00-	97.8	451000 General Government	1,374.00	1.6	1,256.00	1.5	118.00-	8.6
4,000.00	14.0	4,850.00	17.0	850.00	21.3	454000 Health Care Services	12,000.00	14.0	11,240.00	13.5	760.00-	6.3
4,458.00	15.7	4,860.00	17.0	402.00	9.0	450000 Public Charges for Se	13,374.00	15.7	12,496.00	15.0	878.00-	6.6
						460000 Interest and Other Re						
417.00	1.5	360.00	1.3	57.00-	13.7	462000 Rent Revenue	1,251.00	1.5	1,000.00	1.2	251.00-	20.1
417.00	1.5	360.00	1.3	57.00-	13.7	460000 Interest and Other Re	1,251.00	1.5	1,000.00	1.2	251.00-	20.1
						470000 Interdepartmental Rev						
1,271.00	4.5	1,032.05	3.6	238.95-	18.8	476000 Other Interdepartmen	3,813.00	4.5	2,771.27	3.3	1,041.73-	27.3
1,271.00	4.5	1,032.05	3.6	238.95-	18.8	470000 Interdepartmental Rev	3,813.00	4.5	2,771.27	3.3	1,041.73-	27.3
28,481.00	100.0	28,586.72	100.0	105.72	.4	400000 Revenues	85,443.00	100.0	83,271.28	100.0	2,171.72-	2.5
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
17,781.00	62.4	17,683.43	61.9	97.57	.5	511000 Wages	53,343.00	62.4	51,053.54	61.3	2,289.46	4.3
2,568.00	9.0	2,410.99	8.4	157.01	6.1	512000 Benefits	7,700.00	9.0	6,965.67	8.4	734.33	9.5
20,349.00	71.4	20,094.42	70.3	254.58	1.3	510000 Personnel Related Exp	61,043.00	71.4	58,019.21	69.7	3,023.79	5.0
						530000 Operating Expenses						
3,390.00	11.9	7,242.00	25.3	3,852.00-	113.6	531000 Purchased Services	10,170.00	11.9	9,369.30	11.3	800.70	7.9
748.00	2.6	520.19	1.8	227.81	30.5	533000 General Operating	1,542.00	1.8	995.48	1.2	546.52	35.4
294.00	1.0	18.69	.1	275.31	93.6	535000 Bad Debt Expense	882.00	1.0	218.69	.3	663.31	75.2
4,432.00	15.6	7,780.88	27.2	3,348.88-	75.6	530000 Operating Expenses	12,594.00	14.7	10,583.47	12.7	2,010.53	16.0
						550000 Interdepartmental Cha						
2,988.00	10.5	2,773.05	9.7	214.95	7.2	551000 Employee Related Ins	8,962.00	10.5	8,313.40	10.0	648.60	7.2
91.00	.3	90.92	.3	.08	.1	551900 Insurance Charges	273.00	.3	272.76	.3	.24	.1
947.00	3.3	807.13	2.8	139.87	14.8	553000 System Operation Cha	2,838.00	3.3	2,958.85	3.6	120.85-	4.3
4,026.00	14.1	3,671.10	12.8	354.90	8.8	550000 Interdepartmental Cha	12,073.00	14.1	11,545.01	13.9	527.99	4.4
						560000 Capital Outlay						

Communication: 2015 1st Quarter Variance Report (Interm Finance Director)

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						570000 Depreciation						
28,807.00	101.1	31,546.40	110.4	2,739.40-	9.5	500000 Expense/Expenditure	85,710.00	100.3	80,147.69	96.2	5,562.31	6.5
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
326.00-	1.1	2,959.68-	10.4	2,633.68-	807.9	Current Change in Fund Balance	267.00-	.3	3,123.59	3.8	3,390.59	*******

Communication: 2015 1st Quarter Variance Report (Interm Finance Director)

VARIANCE REPORT FOR DEPARTMENT -- FAMILY COURT COMMISSIONER
FOR THE QUARTER ENDING 03/31/15

G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
Interdepartmental Revenue		
Other Interdepartmental Revenue	(1,041.73)	Negative variance due to timing, expenses should catch up to budget by year end.
Personnel Related Expenditure		
Wages	2,289.46	Positive variance due to a budgeted increase for the Assistant Court Commissioner which hasn't been fully implemented yet.
TOTAL	**1,247.73**	

Communication: 2015 1st Quarter Variance Report (Interm Finance Director)

R5510512

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Finance

County of Sheboygan

Variance Analysis by Company

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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						
60,697.00	57.0	60,697.33	62.4	.33		411000	Property Tax Levy	182,091.00	57.0	182,091.99	59.0	.99	
60,697.00	57.0	60,697.33	62.4	.33		410000	Taxes	182,091.00	57.0	182,091.99	59.0	.99	
						420000	Intergovernmental Rev						
4,572.00	4.3	4,534.56	4.7	37.44-	.8	426000	Chges - Other Local	13,716.00	4.3	13,603.68	4.4	112.32-	.8
4,572.00	4.3	4,534.56	4.7	37.44-	.8	420000	Intergovernmental Rev	13,716.00	4.3	13,603.68	4.4	112.32-	.8
						450000	Public Charges for Se						
						460000	Interest and Other Re						
4,208.00	3.9	237.53-	.2	4,445.53-	105.6	466000	Other Miscellaneous	12,624.00	3.9	11,101.21	3.6	1,522.79-	12.1
4,208.00	3.9	237.53-	.2	4,445.53-	105.6	460000	Interest and Other Re	12,624.00	3.9	11,101.21	3.6	1,522.79-	12.1
						470000	Interdepartmental Rev						
37,101.00	34.8	32,289.78	33.2	4,811.22-	13.0	476000	Other Interdepartmen	111,303.00	34.8	101,641.66	33.0	9,661.34-	8.7
37,101.00	34.8	32,289.78	33.2	4,811.22-	13.0	470000	Interdepartmental Rev	111,303.00	34.8	101,641.66	33.0	9,661.34-	8.7
106,578.00	100.0	97,284.14	100.0	9,293.86-	8.7	400000	Revenues	319,734.00	100.0	308,438.54	100.0	11,295.46-	3.5
						500000	Expense/Expenditure						
						510000	Personnel Related Exp						
68,053.00	63.9	69,224.07	71.2	1,171.07-	1.7	511000	Wages	204,159.00	63.9	211,646.83	68.6	7,487.83-	3.7
9,834.00	9.2	9,708.92	10.0	125.08	1.3	512000	Benefits	29,502.00	9.2	29,789.54	9.7	287.54-	1.0
77,887.00	73.1	78,932.99	81.1	1,045.99-	1.3	510000	Personnel Related Exp	233,661.00	73.1	241,436.37	78.3	7,775.37-	3.3
						530000	Operating Expenses						
5,967.00	5.6	100.09	.1	5,866.91	98.3	531000	Purchased Services	11,301.00	3.5	4,985.22	1.6	6,315.78	55.9
183.00	.2			183.00	100.0	532000	Repair & Maintenance	549.00	.2	139.00		410.00	74.7
2,138.00	2.0	457.87	.5	1,680.13	78.6	533000	General Operating	7,988.00	2.5	6,055.58	2.0	1,932.42	24.2
235.00	.2	223.93	.2	11.07	4.7	534000	Fixed Charges	705.00	.2	671.79	.2	33.21	4.7
						535000	Bad Debt Expense			5.00		5.00-	
8,523.00	8.0	781.89	.8	7,741.11	90.8	530000	Operating Expenses	20,543.00	6.4	11,856.59	3.8	8,686.41	42.3
						550000	Interdepartmental Cha						
13,988.00	13.1	14,299.58	14.7	311.58-	2.2	551000	Employee Related Ins	41,965.00	13.1	43,764.82	14.2	1,799.82-	4.3
236.00	.2	235.42	.2	.58	.2	551900	Insurance Charges	708.00	.2	706.26	.2	1.74	.2
2,332.00	2.2	2,079.07	2.1	252.93	10.8	553000	System Operation Cha	6,996.00	2.2	6,259.94	2.0	736.06	10.5
2.00		1.75		.25	12.5	556000	Other Interdepartmen	6.00		5.25		.75	12.5

Communication: 2015 1st Quarter Variance Report (Interm Finance Director)

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Finance

County of Sheboygan

Variance Analysis by Company

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Budget Current Period	%	Actual Current Period	%	Variance Current Period	%		Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
16,558.00	15.5	16,615.82	17.1	57.82-	.3	550000	Interdepartmental Cha	49,675.00	15.5	50,736.27	16.4	1,061.27-	2.1
						560000	Capital Outlay						
						570000	Depreciation						
102,968.00	96.6	96,330.70	99.0	6,637.30	6.4	500000	Expense/Expenditure	303,879.00	95.0	304,029.23	98.6	150.23-	
						600000	Other Financing Source						
						630000	Operat'g Transfers fr						
						700000	Other Financing Uses						
						720000	Oper'tg Transfer to O						
						900000	Statistical Accounts O						
						960000	GASB Statistical Data						
3,610.00	3.4	953.44	1.0	2,656.56-	73.6		Current Change in Fund Balance	15,855.00	5.0	4,409.31	1.4	11,445.69-	72.2

Communication: 2015 1st Quarter Variance Report (Interm Finance Director)

VARIANCE REPORT FOR DEPARTMENT -- FINANCE
FOR THE QUARTER ENDING 03/31/15

G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
Interest and Other Revenue		
Other Miscellaneous	(1,522.79)	Negative variance. Payments plus revenue is less than expected.
Interdepartmental Revenue		
Other Interdepartmental Revenue	(9,661.34)	Negative variance; represents charges being billed for former Finance Director Hanson's wages. Expect this negative variance to continue to the end of the year.
Personnel Related Expenditure		
Wages	(7,487.83)	Negative variance due to staffing changes and payout of benefit time.
Operating Expenses		
Purchased Services	6,315.78	Positive variance. No preliminary billing has been received for the overhead audit.
General Operating	1,932.42	Positive variance primarily in travel & meals. Expect this trend to continue due to departmental staffing changes.
Interdepartmental Charges		
Insurance & Employee Related	(1,799.82)	Negative variance due to timing of actual payrolls paid versus budget spread.
TOTAL	**(12,223.58)**	

Communication: 2015 1st Quarter Variance Report (Interm Finance Director)

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Human Resources Department

County of Sheboygan

Variance Analysis by Company

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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						
42,688.00	100.0	42,687.58	100.0	.42-		411000	Property Tax Levy	128,064.00	100.0	128,062.74	98.9	1.26-	
42,688.00	100.0	42,687.58	100.0	.42-		410000	Taxes	128,064.00	100.0	128,062.74	98.9	1.26-	
						450000	Public Charges for Se						
						460000	Interest and Other Re						
						466000	Other Miscellaneous			1,430.00	1.1	1,430.00	
						460000	Interest and Other Re			1,430.00	1.1	1,430.00	
						470000	Interdepartmental Rev						
42,688.00	100.0	42,687.58	100.0	.42-		400000	Revenues	128,064.00	100.0	129,492.74	100.0	1,428.74	1.1
						500000	Expense/Expenditure						
						510000	Personnel Related Exp						
26,673.00	62.5	27,302.97	64.0	629.97-	2.4	511000	Wages	80,019.00	62.5	72,733.24	56.2	7,285.76	9.1
3,858.00	9.0	3,801.37	8.9	56.63	1.5	512000	Benefits	11,573.00	9.0	10,007.22	7.7	1,565.78	13.5
30,531.00	71.5	31,104.34	72.9	573.34-	1.9	510000	Personnel Related Exp	91,592.00	71.5	82,740.46	63.9	8,851.54	9.7
						530000	Operating Expenses						
2,888.00	6.8	31,267.30	73.2	28,379.30-	982.7	531000	Purchased Services	18,664.00	14.6	49,059.19	37.9	30,395.19-	162.9
275.00	.6			275.00	100.0	532000	Repair & Maintenance	825.00	.6	804.55	.6	20.45	2.5
3,083.00	7.2	3,317.30	7.8	234.30-	7.6	533000	General Operating	11,043.00	8.6	17,508.37	13.5	6,465.37-	58.5
6,246.00	14.6	34,584.60	81.0	28,338.60-	453.7	530000	Operating Expenses	30,532.00	23.8	67,372.11	52.0	36,840.11-	120.7
						550000	Interdepartmental Cha						
7,248.00	17.0	4,777.15	11.2	2,470.85	34.1	551000	Employee Related Ins	21,740.00	17.0	14,223.62	11.0	7,516.38	34.6
104.00	.2	103.17	.2	.83	.8	551900	Insurance Charges	311.00	.2	309.51	.2	1.49	.5
1,247.00	2.9	1,204.98	2.8	42.02	3.4	553000	System Operation Cha	3,739.00	2.9	3,499.12	2.7	239.88	6.4
1.00		.75		.25	25.0	556000	Other Interdepartmen	3.00		2.25		.75	25.0
8,600.00	20.1	6,086.05	14.3	2,513.95	29.2	550000	Interdepartmental Cha	25,793.00	20.1	18,034.50	13.9	7,758.50	30.1
						560000	Capital Outlay						
						570000	Depreciation						
45,377.00	106.3	71,774.99	168.1	26,397.99-	58.2	500000	Expense/Expenditure	147,917.00	115.5	168,147.07	129.9	20,230.07-	13.7
						600000	Other Financing Source						

Communication: 2015 1st Quarter Variance Report (Interm Finance Director)

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Human Resources Department

County of Sheboygan

Variance Analysis by Company

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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						
2,834.00	6.6			2,834.00	100.0	633305 Fund Transfer In	8,502.00	6.6			8,502.00	100.0
2,834.00	6.6			2,834.00	100.0	630000 Opt'g Transfers from	8,502.00	6.6			8,502.00	100.0
2,834.00	6.6			2,834.00	100.0	600000 Other Financing Source	8,502.00	6.6			8,502.00	100.0
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
145.00	.3	29,087.41-	68.1	29,232.41-	*******	Current Change in Fund Balance	11,351.00-	8.9	38,654.33-	29.9	27,303.33-	240.5

Communication: 2015 1st Quarter Variance Report (Interm Finance Director)

VARIANCE REPORT FOR DEPARTMENT -- HUMAN RESOURCES
FOR THE QUARTER ENDING 03/31/15

G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
Interest and Other Revenue		
Other Miscellaneous	1,430.00	Shred It or Regret It Dollars/To be Reimbursed to those who participated via prizes.
Personnel Related Expenditure		
Wages	7,285.76	Hired HR Generalist in February as opposed to 1/1. Across the Board Increase not yet applied.
Benefits	1,565.78	Newly hired Generalist hired later in the year than expected.
Operating Expenses		
Purchased Services	(30,395.19)	Gallagher, $24,350 will be credited. The remaining $6000 is FMLA Source and EAP hit in March versus April.
General Operating	(6,465.37)	Paid External Professional Development Speaker earlier in the year than expected. Professional Development Speaker, Service Awards and Office Supplies.
Interdepartmental Charges		
Insurance & Employee Related	7,516.38	Newly hired Generalist chose to not enroll in benefits, and one staff member chose single coverage.
TOTAL	**(19,062.64)**	

Communication: 2015 1st Quarter Variance Report (Interm Finance Director)

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Medical Examiner

County of Sheboygan

Variance Analysis by Company

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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						
4,405.00	31.8	4,405.25	29.7	.25		411000 Property Tax Levy	13,215.00	32.0	13,215.75	30.2	.75	
4,405.00	31.8	4,405.25	29.7	.25		410000 Taxes	13,215.00	32.0	13,215.75	30.2	.75	
						450000 Public Charges for Se						
						460000 Interest and Other Re						
9,434.00	68.2	10,415.00	70.3	981.00	10.4	466000 Other Miscellaneous	28,102.00	68.0	30,540.00	69.8	2,438.00	8.7
9,434.00	68.2	10,415.00	70.3	981.00	10.4	460000 Interest and Other Re	28,102.00	68.0	30,540.00	69.8	2,438.00	8.7
13,839.00	100.0	14,820.25	100.0	981.25	7.1	400000 Revenues	41,317.00	100.0	43,755.75	100.0	2,438.75	5.9
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
7,176.00	51.9	6,029.52	40.7	1,146.48	16.0	511000 Wages	21,528.00	52.1	20,283.12	46.4	1,244.88	5.8
824.00	6.0	729.93	4.9	94.07	11.4	512000 Benefits	2,470.00	6.0	2,261.18	5.2	208.82	8.5
8,000.00	57.8	6,759.45	45.6	1,240.55	15.5	510000 Personnel Related Exp	23,998.00	58.1	22,544.30	51.5	1,453.70	6.1
						530000 Operating Expenses						
3,012.00	21.8	167.70	1.1	2,844.30	94.4	531000 Purchased Services	9,035.00	21.9	3,215.99	7.3	5,819.01	64.4
17.00	.1	19.00	.1	2.00-	11.8	532000 Repair & Maintenance	50.00	.1	19.00		31.00	62.0
1,188.00	8.6	676.66	4.6	511.34	43.0	533000 General Operating	2,662.00	6.4	3,398.72	7.8	736.72-	27.7
50.00	.4			50.00	100.0	534000 Fixed Charges	150.00	.4	85.59	.2	64.41	42.9
4,267.00	30.8	863.36	5.8	3,403.64	79.8	530000 Operating Expenses	11,897.00	28.8	6,719.30	15.4	5,177.70	43.5
						550000 Interdepartmental Cha						
1,470.00	10.6	1,346.16	9.1	123.84	8.4	551000 Employee Related Ins	4,409.00	10.7	4,107.31	9.4	301.69	6.8
50.00	.4	49.75	.3	.25	.5	551900 Insurance Charges	150.00	.4	149.25	.3	.75	.5
368.00	2.7	357.12	2.4	10.88	3.0	553000 System Operation Cha	1,102.00	2.7	1,089.34	2.5	12.66	1.1
1,888.00	13.6	1,753.03	11.8	134.97	7.1	550000 Interdepartmental Cha	5,661.00	13.7	5,345.90	12.2	315.10	5.6
						560000 Capital Outlay						
						570000 Depreciation						
14,155.00	102.3	9,375.84	63.3	4,779.16	33.8	500000 Expense/Expenditure	41,556.00	100.6	34,609.50	79.1	6,946.50	16.7
						600000 Other Financing Source						
						630000 Opt'g Transfers from						

Communication: 2015 1st Quarter Variance Report (Interm Finance Director)

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SC0185

Medical Examiner

County of Sheboygan

Variance Analysis by Company

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Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
316.00-	2.3	5,444.41	36.7	5,760.41	*******	Current Change in Fund Balance	239.00-	.6	9,146.25	20.9	9,385.25	*******

Communication: 2015 1st Quarter Variance Report (Interm Finance Director)

VARIANCE REPORT FOR DEPARTMENT -- MEDICAL EXAMINER
FOR THE QUARTER ENDING 03/31/15

G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
Interest and Other Revenue		
Other Miscellaneous	2,438.00	More cremation permits issued than estimated
Personnel Related Expenditure		
Wages	1,244.88	Less investigations than estimated
Operating Expenses		
Purchased Services	5,819.01	Less autopsies & toxicology tests than estimated
TOTAL	**9,501.89**	

Communication: 2015 1st Quarter Variance Report (Interm Finance Director)

R5510512

SC1074

Non-Departmental

County of Sheboygan

Variance Analysis by Company

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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						
250,191.00-	248.1	250,191.25-	521.6	.25-		411000	Property Tax Levy	750,573.00-	247.6	750,573.75-	490.9	.75-	
250,191.00-	248.1	250,191.25-	521.6	.25-		410000	Taxes	750,573.00-	247.6	750,573.75-	490.9	.75-	
						420000	Intergovernmental Rev						
300.00	.3			300.00-	100.0	423000	State Grants	300.00	.1			300.00-	100.0
300.00	.3			300.00-	100.0	420000	Intergovernmental Rev	300.00	.1			300.00-	100.0
						450000	Public Charges for Se						
10,417.00	10.3	12,264.00	25.6	1,847.00	17.7	451000	General Government	31,251.00	10.3	31,008.00	20.3	243.00-	.8
10,833.00	10.7	11,683.83	24.4	850.83	7.9	452000	Public Safety	32,499.00	10.7	27,410.89	17.9	5,088.11-	15.7
21,250.00	21.1	23,947.83	49.9	2,697.83	12.7	450000	Public Charges for Se	63,750.00	21.0	58,418.89	38.2	5,331.11-	8.4
						460000	Interest and Other Re						
62,500.00	62.0	132,488.69	276.2	69,988.69	112.0	461000	Interest Income	187,500.00	61.9	197,638.04	129.3	10,138.04	5.4
39,583.00	39.2	49,828.95	103.9	10,245.95	25.9	461100	Interest Inc - Taxes	118,749.00	39.2	180,183.36	117.8	61,434.36	51.7
25,000.00	24.8	24,598.70	51.3	401.30-	1.6	461105	Penalty - Taxes	75,000.00	24.7	90,845.22	59.4	15,845.22	21.1
708.00	.7	28,638.91-	59.7	29,346.91-	*******	466000	Other Miscellaneous	2,124.00	.7	70,578.82	46.2	68,454.82	*******
127,791.00	126.7	178,277.43	371.7	50,486.43	39.5	460000	Interest and Other Re	383,373.00	126.5	539,245.44	352.7	155,872.44	40.7
						470000	Interdepartmental Rev						
100,850.00-	100.0	47,965.99-	100.0	52,884.01	52.4	400000	Revenues	303,150.00-	100.0	152,909.42-	100.0	150,240.58	49.6
						500000	Expense/Expenditure						
						510000	Personnel Related Exp						
						530000	Operating Expenses						
5,580.00	5.5			5,580.00	100.0	531000	Purchased Services	318,027.00	104.9			318,027.00	100.0
8.00				8.00	100.0	532000	Repair & Maintenance	24.00		131.09	.1	107.09-	446.2
1,259,113.00	*******	1,148,915.29	*******	110,197.71	8.8	533000	General Operating	1,487,038.00	490.5	1,315,962.02	860.6	171,075.98	11.5
1,264,701.00	*******	1,148,915.29	*******	115,785.71	9.2	530000	Operating Expenses	1,805,089.00	595.4	1,316,093.11	860.7	488,995.89	27.1
						550000	Interdepartmental Cha						
85.00	.1	84.66	.2	.34	.4	551900	Insurance Charges	254.00	.1	253.98	.2	.02	
85.00	.1	84.66	.2	.34	.4	550000	Interdepartmental Cha	254.00	.1	253.98	.2	.02	
						560000	Capital Outlay						
						570000	Depreciation						

Communication: 2015 1st Quarter Variance Report (Interm Finance Director)

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%		Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						580000	Debt Service						
		17.01		17.01-		582000	Interest			17.01		17.01-	
		17.01		17.01-		580000	Debt Service			17.01		17.01-	
						599001	Expense Budget Target						
1,264,786.00	*******	1,149,016.96	*******	115,769.04	9.2	500000	Expense/Expenditure	1,805,343.00	595.5	1,316,364.10	860.9	488,978.90	27.1
						600000	Other Financing Source						
						630000	Operat'g Transfers fr						
						700000	Other Financing Uses						
						720000	Transfer to Other Fun						
9,097.00	9.0	24,154.80	50.4	15,057.80-	165.5	721000	General Fund	27,291.00	9.0	36,266.92	23.7	8,975.92-	32.9
16,500.00	16.4			16,500.00	100.0	726000	Internal Services Fu	16,500.00	5.4			16,500.00	100.0
25,597.00	25.4	24,154.80	50.4	1,442.20	5.6	720000	Transfer to Other Fun	43,791.00	14.4	36,266.92	23.7	7,524.08	17.2
25,597.00	25.4	24,154.80	50.4	1,442.20	5.6	700000	Other Financing Uses	43,791.00	14.4	36,266.92	23.7	7,524.08	17.2
						900000	Statistical Accounts O						
1,391,233.00-	*******	1,221,137.75-	*******	170,095.25	12.2		Current Change in Fund Balance	2,152,284.00-	710.0	1,505,540.44-	984.6	646,743.56	30.0

Communication: 2015 1st Quarter Variance Report (Interm Finance Director)

VARIANCE REPORT FOR DEPARTMENT -- NON-DEPARTMENTAL
FOR THE QUARTER ENDING 03/31/15

G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
Public Charges for Services		
Public Safety	(5,088.11)	Negative variance. Jail assessment fees are less than anticipated. By state statute these fees are restricted.
Interest and Other Revenue		
Interest Income	10,138.04	Positive variance. Interest income is greater than expected during budget development.
Interest Income-Taxes	61,434.36	Positive variance. Interest on delinquent taxes is greater than anticipated.
Penalty-Taxes	15,845.22	Positive variance. Penalties on delinquent taxes are greater than anticipated.
Other Miscellaneous	68,454.82	Positive variance due to calls/sells on investments.
Operating Expenses		
Purchased Services	318,027.00	Positive variance. Budget for merit pay & compensation study adjustments are in this line item. Legislation is pending on these items so no adjustments have been made in the 1st quarter.
General Operating	171,075.98	Positive variance due primarily to unspent contingency funds. Payment for the Eastern Wi Railroad Consortium will be made in the 2nd quarter.
TOTAL	**639,887.31**	

Communication: 2015 1st Quarter Variance Report (Interm Finance Director)

R5510512

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County Planning & Resources

County of Sheboygan

Variance Analysis by Company

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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						
89,960.00	47.7	89,959.83	43.2	.17-		411000 Property Tax Levy	269,880.00	33.5	269,879.49	51.4	.51-	
89,960.00	47.7	89,959.83	43.2	.17-		410000 Taxes	269,880.00	33.5	269,879.49	51.4	.51-	
						420000 Intergovernmental Rev						
16,241.00	8.6	34,103.44	16.4	17,862.44	110.0	421000 Federal Grants	298,723.00	37.1	34,103.44	6.5	264,619.56-	88.6
45,809.00	24.3			45,809.00-	100.0	423000 State Grants	136,714.00	17.0	15,287.00	2.9	121,427.00-	88.8
62,050.00	32.9	34,103.44	16.4	27,946.56-	45.0	420000 Intergovernmental Rev	435,437.00	54.1	49,390.44	9.4	386,046.56-	88.7
						430000 Licenses and Permits						
18,032.00	9.6	16,601.21	8.0	1,430.79-	7.9	435000 Other Reg. Permit &	45,196.00	5.6	56,242.25	10.7	11,046.25	24.4
18,032.00	9.6	16,601.21	8.0	1,430.79-	7.9	430000 Licenses and Permits	45,196.00	5.6	56,242.25	10.7	11,046.25	24.4
						440000 Fines, Forfeits & Pen						
475.00	.3	200.00	.1	275.00-	57.9	441000 Law & Ordinance Viol	1,425.00	.2	500.00	.1	925.00-	64.9
475.00	.3	200.00	.1	275.00-	57.9	440000 Fines, Forfeits & Pen	1,425.00	.2	500.00	.1	925.00-	64.9
						450000 Public Charges for Se						
695.00	.4	424.97	.2	270.03-	38.9	451000 General Govemment	2,085.00	.3	28,068.94	5.3	25,983.94	*******
15,500.00	8.2	65,206.65	31.3	49,706.65	320.7	457000 Conservation and Dev	46,500.00	5.8	81,792.75	15.6	35,292.75	75.9
16,195.00	8.6	65,631.62	31.5	49,436.62	305.3	450000 Public Charges for Se	48,585.00	6.0	109,861.69	20.9	61,276.69	126.1
						460000 Interest and Other Re						
1,545.00	.8	1,500.00	.7	45.00-	2.9	462000 Rent Revenue	3,605.00	.4	4,484.78	.9	879.78	24.4
8.00		20.00		12.00	150.0	465000 Donations	24.00		20.00		4.00-	16.7
150.00	.1	86.99		63.01-	42.0	466000 Other Miscellaneous	450.00	.1	32,464.99	6.2	32,014.99	*******
1,703.00	.9	1,606.99	.8	96.01-	5.6	460000 Interest and Other Re	4,079.00	.5	36,969.77	7.0	32,890.77	806.3
						470000 Interdepartmental Rev						
169.00	.1			169.00-	100.0	476000 Other Interdepartmen	507.00	.1	2,450.00	.5	1,943.00	383.2
169.00	.1			169.00-	100.0	470000 Interdepartmental Rev	507.00	.1	2,450.00	.5	1,943.00	383.2
188,584.00	100.0	208,103.09	100.0	19,519.09	10.4	400000 Revenues	805,109.00	100.0	525,293.64	100.0	279,815.36-	34.8
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
61,130.00	32.4	60,520.44	29.1	609.56	1.0	511000 Wages	183,390.00	22.8	175,414.42	33.4	7,975.58	4.3
8,807.00	4.7	8,451.50	4.1	355.50	4.0	512000 Benefits	26,420.00	3.3	24,494.78	4.7	1,925.22	7.3
69,937.00	37.1	68,971.94	33.1	965.06	1.4	510000 Personnel Related Exp	209,810.00	26.1	199,909.20	38.1	9,[illegible]	[illegible]

Communication: 2015 1st Quarter Variance Report (Interm Finance Director)

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County Planning & Resources

County of Sheboygan

Variance Analysis by Company

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Budget Current Period	%	Actual Current Period	%	Variance Current Period	%		Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						530000	Operating Expenses						
31,019.00	16.4	4,672.51	2.2	26,346.49	84.9	531000	Purchased Services	186,217.00	23.1	52,333.44	10.0	133,883.56	71.9
29,690.00	15.7	4,398.58	2.1	25,291.42	85.2	532000	Repair & Maintenance	55,070.00	6.8	13,088.32	2.5	41,981.68	76.2
21,037.00	11.2	20,460.96	9.8	576.04	2.7	533000	General Operating	326,803.00	40.6	89,269.97	17.0	237,533.03	72.7
925.00	.5	972.13	.5	47.13-	5.1	534000	Fixed Charges	3,575.00	.4	4,511.19	.9	936.19-	26.2
82,671.00	43.8	30,504.18	14.7	52,166.82	63.1	530000	Operating Expenses	571,665.00	71.0	159,202.92	30.3	412,462.08	72.2
						550000	Interdepartmental Cha						
15,221.00	8.1	14,803.74	7.1	417.26	2.7	551000	Employee Related Ins	45,660.00	5.7	44,284.42	8.4	1,375.58	3.0
738.00	.4	738.00	.4			551900	Insurance Charges	2,213.00	.3	2,214.00	.4	1.00-	
10,783.00	5.7	6,790.02	3.3	3,992.98	37.0	552000	Repairs & Maintenanc	31,349.00	3.9	10,337.08	2.0	21,011.92	67.0
5,618.00	3.0	6,360.74	3.1	742.74-	13.2	553000	System Operation Cha	16,849.00	2.1	16,861.10	3.2	12.10-	.1
84.00		1.50		82.50	98.2	556000	Other Interdepartmen	252.00		4.50		247.50	98.2
32,444.00	17.2	28,694.00	13.8	3,750.00	11.6	550000	Interdepartmental Cha	96,323.00	12.0	73,701.10	14.0	22,621.90	23.5
						560000	Capital Outlay						
						561000	Land			80,514.00	15.3	80,514.00-	
24,700.00	13.1			24,700.00	100.0	565000	Machinery & Equipmen	26,100.00	3.2			26,100.00	100.0
833.00	.4	9,000.00	4.3	8,167.00-	980.4	566200	Computer Equipment	2,499.00	.3	9,000.00	1.7	6,501.00-	260.1
25,533.00	13.5	9,000.00	4.3	16,533.00	64.8	560000	Capital Outlay	28,599.00	3.6	89,514.00	17.0	60,915.00-	213.0
						570000	Depreciation						
210,585.00	111.7	137,170.12	65.9	73,414.88	34.9	500000	Expense/Expenditure	906,397.00	112.6	522,327.22	99.4	384,069.78	42.4
						600000	Other Financing Source						
						630000	Opt'g Transfers from						
28,400.00	15.1	9,000.00	4.3	19,400.00	68.3	631500	Land Records Usage	28,400.00	3.5	9,209.97	1.8	19,190.03	67.6
28,400.00	15.1	9,000.00	4.3	19,400.00	68.3	630000	Opt'g Transfers from	28,400.00	3.5	9,209.97	1.8	19,190.03	67.6
28,400.00	15.1	9,000.00	4.3	19,400.00	68.3	600000	Other Financing Source	28,400.00	3.5	9,209.97	1.8	19,190.03	67.6
						700000	Other Financing Uses						
						720000	Transfer to Other Fun						
6,399.00	3.4	79,932.97	38.4	73,533.97	*******		Current Change in Fund Balance	72,888.00-	9.1	12,176.39	2.3	85,064.39	116.7

Communication: 2015 1st Quarter Variance Report (Interm Finance Director)

VARIANCE REPORT FOR DEPARTMENT -- PLANNING & CONSERVATION

FOR THE QUARTER ENDING 03/31/15

G/L CATEGORY	FROM BUDGET	EXPLANATION OF VARIANCE
Intergovernmental Revenues		
Federal Grants	(264,619.56)	Negative variance due to revenues not yet received versus budgeted expenses. There is also a positive variance under General Operating.
State Grants	(121,427.00)	Negative variance due to DATCP, Wildlife Damage Program, Land & Water Resource Management (LWRM), snowmobile, and Wisconsin Fund revenue not received because expenses have not yet occurred.
Licenses & Permits		
Other Reg. Permit & Fees	11,046.25	Positive variance due to higher than expected permit sales and nonmetallic mining annual permit fees received in 1st quarter, budget is spread over 12 months.
Public Charges for Services		
General Government	25,983.94	Positive variance due to aerial digital data revenue from municipalities, snowmobile admin fee revenue, and higher than anticipated rural numbering sign sales.
Conservation & Development	35,292.75	Positive variance due to tree and shrub sales received in 1st quarter, budget spread over 12 months.
Interest and Other Revenue		
Other Miscellaneous	32,014.99	Positive variance due to stewardship funds returned to BU because awarded projects were completed under budget and rent revenue increase for year paid in lump sum.
Interdepartmental Revenue		
Other Interdepartmental Revenue	1,943.00	Positive variance due to annual nonmetallic mining permit fee from County owned sites.
Personnel Related Expenditure		
Wages	7,975.58	Positive variance due to less wage expense than budgeted and no use of comp time.
Benefits	1,925.22	Positive variance due to less benefit expense than budgeted for.

Communication: 2015 1st Quarter Variance Report (Interm Finance Director)

Operating Expenses		
Purchased Services	133,883.56	Positive variance due to cost share and consulting dollars that have not been spent yet. Also carryover of aerial photography project are budgeted here while actual costs are in capital outlay.
Repair and Maintenance	41,981.68	Positive variance due to no HHW and waste pharmaceutical collections were conducted in 1st quarter and snowmobile grant money not distributed yet.
General Operating	237,533.03	Positive variance due to NMTPP expenses less than budgeted, and Stewardship Fund and Wisconsin Fund grant money not distributed yet.
Interdepartmental Charges		
Insurance & Employee Related	1,375.58	Positive variance due to health, dental, and worker's comp insurance cost less than budgeted for.
Repairs & Maintenance	21,011.92	Positive variance due to seasonality of Highway Department completing work at various facilities.
Capital Outlay	(60,915.00)	Negative variance. Carryover monies are budgeted under consulting while the actual charges for the aerial photography project are under capital outlay due to cost.
TOTAL	**105,005.94**	

Communication: 2015 1st Quarter Variance Report (Interm Finance Director)

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Register Of Deeds

County of Sheboygan

Variance Analysis by Company

As of 3/31/2015

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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						
11,627.00-	26.1	11,626.83-	17.7	.17		411000	Property Tax Levy	34,881.00-	26.1	34,880.49-	27.9	.51	
11,627.00-	26.1	11,626.83-	17.7	.17		410000	Taxes	34,881.00-	26.1	34,880.49-	27.9	.51	
						450000	Public Charges for Se						
56,186.00	126.1	77,365.46	117.7	21,179.46	37.7	451000	General Government	168,556.00	126.1	159,824.74	127.9	8,731.26-	5.2
56,186.00	126.1	77,365.46	117.7	21,179.46	37.7	450000	Public Charges for Se	168,556.00	126.1	159,824.74	127.9	8,731.26-	5.2
						460000	Interest and Other Re						
						470000	Interdepartmental Rev						
44,559.00	100.0	65,738.63	100.0	21,179.63	47.5	400000	Revenues	133,675.00	100.0	124,944.25	100.0	8,730.75-	6.5
						500000	Expense/Expenditure						
						510000	Personnel Related Exp						
27,053.00	60.7	27,250.64	41.5	197.64-	.7	511000	Wages	81,159.00	60.7	79,176.56	63.4	1,982.44	2.4
3,957.00	8.9	3,823.90	5.8	133.10	3.4	512000	Benefits	11,871.00	8.9	11,110.84	8.9	760.16	6.4
31,010.00	69.6	31,074.54	47.3	64.54-	.2	510000	Personnel Related Exp	93,030.00	69.6	90,287.40	72.3	2,742.60	2.9
						530000	Operating Expenses						
		4,398.50	6.7	4,398.50-		531000	Purchased Services	10,000.00	7.5	15,575.38	12.5	5,575.38-	55.8
369.00	.8	631.31	1.0	262.31-	71.1	532000	Repair & Maintenance	1,107.00	.8	1,466.31	1.2	359.31-	32.5
1,416.00	3.2	580.38	.9	835.62	59.0	533000	General Operating	4,369.00	3.3	1,742.33	1.4	2,626.67	60.1
1,785.00	4.0	5,610.19	8.5	3,825.19-	214.3	530000	Operating Expenses	15,476.00	11.6	18,784.02	15.0	3,308.02-	21.4
						550000	Interdepartmental Cha						
8,425.00	18.9	7,793.62	11.9	631.38	7.5	551000	Employee Related Ins	25,273.00	18.9	23,375.05	18.7	1,897.95	7.5
186.00	.4	185.83	.3	.17	.1	551900	Insurance Charges	558.00	.4	557.49	.4	.51	.1
2,855.00	6.4	2,755.67	4.2	99.33	3.5	553000	System Operation Cha	8,565.00	6.4	8,291.23	6.6	273.77	3.2
8.00		7.58		.42	5.3	556000	Other Interdepartmen	24.00		22.74		1.26	5.3
11,474.00	25.8	10,742.70	16.3	731.30	6.4	550000	Interdepartmental Cha	34,420.00	25.7	32,246.51	25.8	2,173.49	6.3
						560000	Capital Outlay						
						570000	Depreciation						
44,269.00	99.3	47,427.43	72.1	3,158.43-	7.1	500000	Expense/Expenditure	142,926.00	106.9	141,317.93	113.1	1,608.07	1.1

Communication: 2015 1st Quarter Variance Report (Interm Finance Director)

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						
		2,654.80	4.0	2,654.80-		631500 Land Records Usage	10,000.00	7.5	12,082.44	9.7	2,082.44-	20.8
		2,654.80	4.0	2,654.80-		630000 Operat'g Transfers fr	10,000.00	7.5	12,082.44	9.7	2,082.44-	20.8
		2,654.80	4.0	2,654.80-		600000 Other Financing Source	10,000.00	7.5	12,082.44	9.7	2,082.44-	20.8
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
290.00	.7	20,966.00	31.9	20,676.00	*******	Current Change in Fund Balance	749.00	.6	4,291.24-	3.4	5,040.24-	672.9

Communication: 2015 1st Quarter Variance Report (Interm Finance Director)

VARIANCE REPORT FOR DEPARTMENT -- REGISTER OF DEEDS
FOR THE QUARTER ENDING 03/31/15

G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
Public Charges for Services		
General Government	(8,731.26)	Negative variance: Revenue fluctuates due to real estate and encumbrance activity which is based upon the local, state and national economy.
Personnel Related Expenditure		
Wages	1,982.44	Positve variance due to timing of employee usage of vacation time and spread of budget versus actual payrolls paid. This will reduce as the year progresses.
Operating Expenses		
Purchased Services	(5,575.38)	Negative variance: Ties in with the fluctuations in real estate activity documents. Also purchased software program in the beginning of the year, this should balance as the year progresses.
General Operating	2,626.67	Positive variance due to timing of budget versus actual usage for office supplies, postage and computer equipment.
Interdepartmental Charges		
Insurance & Employee Related	1,897.95	Positive variance due to a timing difference between actual payrolls versus annualized budget.
TOTAL	**(7,799.58)**	

Communication: 2015 1st Quarter Variance Report (Interm Finance Director)

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Sheriff

County of Sheboygan

Variance Analysis by Company

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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						
1,339,790.00	92.1	1,339,790.17	90.6	.17		411000 Property Tax Levy	4,019,370.00	92.0	4,019,370.51	91.4	.51	
1,339,790.00	92.1	1,339,790.17	90.6	.17		410000 Taxes	4,019,370.00	92.0	4,019,370.51	91.4	.51	
						420000 Intergovernmental Rev						
						421000 Federal Grants			218.00-		218.00-	
12,125.00	.8	12,941.37	.9	816.37	6.7	423000 State Grants	35,375.00	.8	32,719.89	.7	2,655.11-	7.5
12,125.00	.8	12,941.37	.9	816.37	6.7	420000 Intergovernmental Rev	35,375.00	.8	32,501.89	.7	2,873.11-	8.1
						440000 Fines, Forfeits & Pen						
		50.00		50.00		441000 Law & Ordinance Viol			100.00		100.00	
		50.00		50.00		440000 Fines, Forfeits & Pen			100.00		100.00	
						450000 Public Charges for Se						
1,013.00	.1	1,103.50	.1	90.50	8.9	451000 General Government	2,638.00	.1	3,208.75	.1	570.75	21.6
77,278.00	5.3	97,199.01	6.6	19,921.01	25.8	452000 Public Safety	246,728.00	5.6	277,354.13	6.3	30,626.13	12.4
125.00		148.35		23.35	18.7	454000 Health Care Services	375.00		427.74		52.74	14.1
78,416.00	5.4	98,450.86	6.7	20,034.86	25.5	450000 Public Charges for Se	249,741.00	5.7	280,990.62	6.4	31,249.62	12.5
						460000 Interest and Other Re						
4,875.00	.3	4,984.84	.3	109.84	2.3	462000 Rent Revenue	14,625.00	.3	14,954.50	.3	329.50	2.3
2,444.00	.2	2,444.32	.2	.32		465000 Donations	7,332.00	.2	7,332.96	.2	.96	
16,082.00	1.1	18,752.46	1.3	2,670.46	16.6	466000 Other Miscellaneous	41,090.00	.9	37,791.32	.9	3,298.68-	8.0
23,401.00	1.6	26,181.62	1.8	2,780.62	11.9	460000 Interest and Other Re	63,047.00	1.4	60,078.78	1.4	2,968.22-	4.7
						470000 Interdepartmental Rev						
100.00		17.80		82.20-	82.2	472000 Repairs & Maintenanc	845.00		62.30		782.70-	92.6
417.00		987.94	.1	570.94	136.9	474000 Public Safety Revenu	1,251.00		1,527.59		276.59	22.1
287.00		300.67		13.67	4.8	476000 Other Interdepartmen	681.00		1,358.67		677.67	99.5
804.00	.1	1,306.41	.1	502.41	62.5	470000 Interdepartmental Rev	2,777.00	.1	2,948.56	.1	171.56	6.2
1,454,536.00	100.0	1,478,720.43	100.0	24,184.43	1.7	400000 Revenues	4,370,310.00	100.0	4,395,990.36	100.0	25,680.36	.6
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
847,607.00	58.3	846,507.74	57.2	1,099.26	.1	511000 Wages	2,549,031.00	58.3	2,454,877.45	55.8	94,153.55	3.7
132,651.00	9.1	128,222.83	8.7	4,428.17	3.3	512000 Benefits	400,296.00	9.2	371,012.63	8.4	29,283.37	7.3
980,258.00	67.4	974,730.57	65.9	5,527.43	.6	510000 Personnel Related Exp	2,949,327.00	67.5	2,825,890.08	64.3	123,436.92	4.2

Communication: 2015 1st Quarter Variance Report (Interm Finance Director)

R5510512

SC0196

Sheriff

County of Sheboygan

Variance Analysis by Company

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Budget Current Period	%	Actual Current Period	%	Variance Current Period	%		Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						530000	Operating Expenses						
116,882.00	8.0	101,046.36	6.8	15,835.64	13.5	531000	Purchased Services	419,007.00	9.6	391,516.88	8.9	27,490.12	6.6
4,068.00	.3	5,322.39	.4	1,254.39-	30.8	532000	Repair & Maintenance	13,791.00	.3	20,771.34	.5	6,980.34-	50.6
66,255.00	4.6	66,056.96	4.5	198.04	.3	533000	General Operating	179,064.00	4.1	147,406.16	3.4	31,657.84	17.7
13,309.00	.9	1,646.95	.1	11,662.05	87.6	534000	Fixed Charges	39,926.00	.9	35,732.02	.8	4,193.98	10.5
200,514.00	13.8	174,072.66	11.8	26,441.34	13.2	530000	Operating Expenses	651,788.00	14.9	595,426.40	13.5	56,361.60	8.6
						550000	Interdepartmental Cha						
207,837.00	14.3	183,395.58	12.4	24,441.42	11.8	551000	Employee Related Ins	623,639.00	14.3	546,830.60	12.4	76,808.40	12.3
7,513.00	.5	7,513.66	.5	.66-		551900	Insurance Charges	22,539.00	.5	22,540.98	.5	1.98-	
250.00				250.00	100.0	552000	Repairs & Maintenanc	750.00		311.37		438.63	58.5
32,764.00	2.3	33,177.07	2.2	413.07-	1.3	553000	System Operation Cha	98,438.00	2.3	98,176.11	2.2	261.89	.3
						554000	Public Safety Charge	100.00		75.00		25.00	25.0
7,778.00	.5	7,716.25	.5	61.75	.8	556000	Other Interdepartmen	23,334.00	.5	23,148.75	.5	185.25	.8
256,142.00	17.6	231,802.56	15.7	24,339.44	9.5	550000	Interdepartmental Cha	768,800.00	17.6	691,082.81	15.7	77,717.19	10.1
						560000	Capital Outlay						
		10,000.00	.7	10,000.00-		566200	Computer Equipment			10,000.00	.2	10,000.00-	
		150,930.00	10.2	150,930.00-		567000	Vehicles			150,930.00	3.4	150,930.00-	
		160,930.00	10.9	160,930.00-		560000	Capital Outlay			160,930.00	3.7	160,930.00-	
						570000	Depreciation						
						580000	Debt Service						
1,436,914.00	98.8	1,541,535.79	104.2	104,621.79-	7.3	500000	Expense/Expenditure	4,369,915.00	100.0	4,273,329.29	97.2	96,585.71	2.2
						600000	Other Financing Source						
						630000	Opt'g Transfers from						
18,750.00	1.3	12,500.00	.8	6,250.00	33.3	631000	General Fund	18,750.00	.4	12,500.00	.3	6,250.00	33.3
18,750.00	1.3	12,500.00	.8	6,250.00	33.3	630000	Opt'g Transfers from	18,750.00	.4	12,500.00	.3	6,250.00	33.3
18,750.00	1.3	12,500.00	.8	6,250.00	33.3	600000	Other Financing Source	18,750.00	.4	12,500.00	.3	6,250.00	33.3
						700000	Other Financing Uses						
						720000	Transfer to Other Fun						
36,372.00	2.5	50,315.36-	3.4	86,687.36-	238.3		Current Change in Fund Balance	19,145.00	.4	135,161.07	3.1	116,016.07	606.0

Communication: 2015 1st Quarter Variance Report (Interm Finance Director)

VARIANCE REPORT FOR DEPARTMENT -- SHERIFF
FOR THE QUARTER ENDING 03/31/15

G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
Intergovernmental Revenues		
State Grants	(2,655.11)	A year-end accrual for the water safety grant was done for more than what was actually received causing this first quarter negative variance.
Public Charges for Services		
Public Safety	30,626.13	This positive variance is due to our increased inmate population and increased number of inmates that are working. There are some offsetting expenses.
Interest and Other Revenue		
Other Miscellaneous	(3,298.68)	The inmate telephone revenue is less than budgeted for the first quarter because the FCC has changed the commission rate that we are allowed to receive which has caused the negative variance.
Personnel Related Expenditure		
Wages	142,697.78	Vacancies in accounting, clerical, mechanics, dispatch and patrol have caused this positive variance.
Overtime/Compensatory Time	(48,544.23)	Vacancies in accounting, clerical, mechanics, dispatch and patrol have caused this negative variance.
Benefits	29,283.37	Vacancies in accounting, clerical, mechanics, dispatch and patrol have caused this positive variance.

Communication: 2015 1st Quarter Variance Report (Interm Finance Director)

Operating Expenses		
Purchased Services	27,490.12	We haven't received the invoice from LTC for the teacher at the Detention Center and for the first quarter our mental health services have been less than budgeted causing the positive variance.
Repair and Maintenance	(6,980.34)	Due to our not having a mechanic most of the first quarter, we had to take more of our squads to Brantmeier and Sheboygan Chevy, causing a portion of this negative variance. The remainder is due to a tire purchase in January and the budget is later in the year.
General Operating	31,657.84	The price of gasoline during the first quarter is less than budgeted causing $28,000 of this positive variance and the remainder is due to the timing of some our equipment purchases.
Fixed Charges	4,193.98	A posting error for our electronic monitoring program has caused this positive variance. It will be corrected in April.
Interdepartmental Charges		
Insurance & Employee Related	76,808.40	Vacancies in accounting, clerical, mechanics, dispatch and patrol have caused this positive variance.
Capital Outlay	(160,930.00)	Most of our squads were purchased during the first quarter while the budget is in the second quarter. This negative variance will resolve itself next quarter.
TOTAL	**120,349.26**	

R5510512

SC0181

Treasurer

County of Sheboygan

Variance Analysis by Company

As of 3/31/2015

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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						
43,802.00	57.7	42,039.02	74.6	1,762.98-	4.0	411000 Property Tax Levy	127,806.00	66.8	128,022.33	44.1	216.33	.2
10.00		11.78		1.78	17.8	412000 Sales and Use	30.00		31.78		1.78	5.9
900.00	1.2			900.00-	100.0	414000 In Rem Fees	900.00	.5	1,800.00	.6	900.00	100.0
44,712.00	58.9	42,050.80	74.6	2,661.20-	6.0	410000 Taxes	128,736.00	67.2	129,854.11	44.7	1,118.11	.9
						420000 Intergovernmental Rev						
31,000.00	40.8	9,630.79	17.1	21,369.21-	68.9	424900 State Gov't Payt Lie	62,000.00	32.4	28,473.19	9.8	33,526.81-	54.1
31,000.00	40.8	9,630.79	17.1	21,369.21-	68.9	420000 Intergovernmental Rev	62,000.00	32.4	28,473.19	9.8	33,526.81-	54.1
						430000 Licenses and Permits						
						450000 Public Charges for Se						
227.00	.3	367.50	.7	140.50	61.9	451000 General Government	681.00	.4	687.54	.2	6.54	1.0
227.00	.3	367.50	.7	140.50	61.9	450000 Public Charges for Se	681.00	.4	687.54	.2	6.54	1.0
						460000 Interest and Other Re						
14.00		4,285.41	7.6	4,271.41	*******	466000 Other Miscellaneous	41.00		131,172.41	45.2	131,131.41	*******
14.00		4,285.41	7.6	4,271.41	*******	460000 Interest and Other Re	41.00		131,172.41	45.2	131,131.41	*******
						470000 Interdepartmental Rev						
2.00		10.60		8.60	430.0	473000 System Operation Rev	6.00		10.60		4.60	76.7
2.00		10.60		8.60	430.0	470000 Interdepartmental Rev	6.00		10.60		4.60	76.7
75,955.00	100.0	56,345.10	100.0	19,609.90-	25.8	400000 Revenues	191,464.00	100.0	290,197.85	100.0	98,733.85	51.6
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
28,820.00	37.9	25,622.31	45.5	3,197.69	11.1	511000 Wages	86,460.00	45.2	89,797.43	30.9	3,337.43-	3.9
4,190.00	5.5	3,487.67	6.2	702.33	16.8	512000 Benefits	12,568.00	6.6	11,260.15	3.9	1,307.85	10.4
33,010.00	43.5	29,109.98	51.7	3,900.02	11.8	510000 Personnel Related Exp	99,028.00	51.7	101,057.58	34.8	2,029.58-	2.0
						530000 Operating Expenses						
2,000.00	2.6	2,872.51	5.1	872.51-	43.6	531000 Purchased Services	12,300.00	6.4	15,123.04	5.2	2,823.04-	23.0
292.00	.4			292.00	100.0	532000 Repair & Maintenance	316.00	.2	1,897.39	.7	1,581.39-	500.4
4,811.00	6.3	1,066.98	1.9	3,744.02	77.8	533000 General Operating	9,084.00	4.7	7,075.89	2.4	2,008.11	22.1
115.00	.2	117.82	.2	2.82-	2.5	534000 Fixed Charges	345.00	.2	353.46	.1	8.46-	2.5
4.00		1.09		2.91	72.8	535000 Bad Debt Expense	12.00		1.05		10.95	91.3
7,222.00	9.5	4,058.40	7.2	3,163.60	43.8	530000 Operating Expenses	22,057.00	11.5	24,450.83	8.4	2	

Communication: 2015 1st Quarter Variance Report (Interm Finance Director)

R5510512

SC0181

Treasurer

County of Sheboygan

Variance Analysis by Company

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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						
10,599.00	14.0	7,439.91	13.2	3,159.09	29.8	551000 Employee Related Ins	31,794.00	16.6	23,522.14	8.1	8,271.86	26.0
161.00	.2	160.58	.3	.42	.3	551900 Insurance Charges	483.00	.3	481.74	.2	1.26	.3
		1,859.64	3.3	1,859.64-		552000 Repairs & Maintenanc			1,859.64	.6	1,859.64-	
1,963.00	2.6	1,872.26	3.3	90.74	4.6	553000 System Operation Cha	5,885.00	3.1	5,620.83	1.9	264.17	4.5
310.00	.4	134.59	.2	175.41	56.6	556000 Other Interdepartmen	580.00	.3	403.77	.1	176.23	30.4
13,033.00	17.2	11,466.98	20.4	1,566.02	12.0	550000 Interdepartmental Cha	38,742.00	20.2	31,888.12	11.0	6,853.88	17.7
						560000 Capital Outlay						
		30.00	.1	30.00-		561000 Land			240.00	.1	240.00-	
		30.00	.1	30.00-		560000 Capital Outlay			240.00	.1	240.00-	
						570000 Depreciation						
						580000 Debt Service						
53,265.00	70.1	44,665.36	79.3	8,599.64	16.1	500000 Expense/Expenditure	159,827.00	83.5	157,636.53	54.3	2,190.47	1.4
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
5,194.00	6.8			5,194.00	100.0	631500 Land Records Usage	10,462.00	5.5	2,474.51	.9	7,987.49	76.3
5,194.00	6.8			5,194.00	100.0	630000 Opt'g Transfers from	10,462.00	5.5	2,474.51	.9	7,987.49	76.3
5,194.00	6.8			5,194.00	100.0	600000 Other Financing Source	10,462.00	5.5	2,474.51	.9	7,987.49	76.3
27,884.00	36.7	11,679.74	20.7	16,204.26-	58.1	Current Change in Fund Balance	42,099.00	22.0	135,035.83	46.5	92,936.83	220.8

Communication: 2015 1st Quarter Variance Report (Interm Finance Director)

VARIANCE REPORT FOR DEPARTMENT -- TREASURER
FOR THE QUARTER ENDING 03/31/15

G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
Intergovernmental Revenues		
State Gov't Payt Lieu Tax	(33,526.81)	The DNR has been contacted and our office provided them with info that they were missing from several townships in order to cut checks. DNR checks were mailed 4/20/15 to those municipalities and in turn those municipalities should be cutting checks to the County within a reasonable amount of time.
Interest and Other Revenue		
Other Miscellaneous	131,131.41	Year-to-date gain on the sale of assets, mainly attributed to the sale of 1/14/15. There will continue to be additional transactions that will cause this variance to change (in positive or negative direction) throughout the year.
Personnel Related Expenditure		
Wages	(3,337.43)	Correcting journal entry is being requested for wages that should have been charged to another department. Also, a large payout was made at the beginning of the year for an employee that retired.
Benefits	1,307.85	Positive variance due to personnel changes.
Operating Expenses		
Purchased Services	(2,823.04)	Negative variance mainly attributed to utilities for tax foreclosure properties (during the winter months). An added note is that 8 properties were sold in January and final bills were paid for those properties in the first quarter.
Repair and Maintenance	(1,581.39)	Negative variance attributed to snow removal for tax foreclosure properties (during the winter months) $960. An added note is that 8 properties were sold in January and final bills were paid for those properties in the first quarter. Also, annual copier maintenance of $560 was not spread properly for budgeting purposes.
General Operating	2,008.11	Office expenses and postage expenses lower than anticipated.
Interdepartmental Charges		
Insurance & Employee Related	8,271.86	Positive variance due to vacancies.
Repairs & Maintenance	(1,859.64)	Negative variance attributed to work done on Komorowski tax foreclosure property. Budget spread is for July-Aug.
TOTAL	**99,590.92**	

Communication: 2015 1st Quarter Variance Report (Interm Finance Director)

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UW Extension

County of Sheboygan

Variance Analysis by Company

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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						
38,604.00	97.1	38,604.33	81.0	.33		411000 Property Tax Levy	115,812.00	94.8	115,812.99	87.5	.99	
38,604.00	97.1	38,604.33	81.0	.33		410000 Taxes	115,812.00	94.8	115,812.99	87.5	.99	
						420000 Intergovernmental Rev						
						450000 Public Charges for Se						
1,100.00	2.8	9,074.51	19.0	7,974.51	725.0	451000 General Government	3,300.00	2.7	16,356.31	12.4	13,056.31	395.6
33.00	.1			33.00-	100.0	457000 Conservation and Dev	99.00	.1	30.00		69.00-	69.7
1,133.00	2.9	9,074.51	19.0	7,941.51	700.9	450000 Public Charges for Se	3,399.00	2.8	16,386.31	12.4	12,987.31	382.1
						460000 Interest and Other Re						
		2.51		2.51		461000 Interest Income			7.62		7.62	
2.00				2.00-	100.0	466000 Other Miscellaneous	3,006.00	2.5	149.43	.1	2,856.57-	95.0
2.00		2.51		.51	25.5	460000 Interest and Other Re	3,006.00	2.5	157.05	.1	2,848.95-	94.8
						470000 Interdepartmental Rev						
39,739.00	100.0	47,681.35	100.0	7,942.35	20.0	400000 Revenues	122,217.00	100.0	132,356.35	100.0	10,139.35	8.3
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
9,401.00	23.7	9,226.08	19.3	174.92	1.9	511000 Wages	28,203.00	23.1	26,785.44	20.2	1,417.56	5.0
1,341.00	3.4	1,259.65	2.6	81.35	6.1	512000 Benefits	4,023.00	3.3	3,657.33	2.8	365.67	9.1
10,742.00	27.0	10,485.73	22.0	256.27	2.4	510000 Personnel Related Exp	32,226.00	26.4	30,442.77	23.0	1,783.23	5.5
						530000 Operating Expenses						
2,574.00	6.5	17,044.33	35.7	14,470.33-	562.2	531000 Purchased Services	3,722.00	3.0	52,507.74	39.7	48,785.74-	*******
583.00	1.5	531.64	1.1	51.36	8.8	532000 Repair & Maintenance	1,749.00	1.4	1,594.92	1.2	154.08	8.8
11,879.00	29.9	4,681.76	9.8	7,197.24	60.6	533000 General Operating	19,917.00	16.3	10,479.26	7.9	9,437.74	47.4
750.00	1.9	659.70	1.4	90.30	12.0	534000 Fixed Charges	2,250.00	1.8	1,979.10	1.5	270.90	12.0
15,786.00	39.7	22,917.43	48.1	7,131.43-	45.2	530000 Operating Expenses	27,638.00	22.6	66,561.02	50.3	38,923.02-	140.8
						550000 Interdepartmental Cha						
4,249.00	10.7	3,923.77	8.2	325.23	7.7	551000 Employee Related Cha	12,746.00	10.4	11,769.62	8.9	976.38	7.7
137.00	.3	137.33	.3	.33-	.2	551900 Insurance Charges	411.00	.3	411.99	.3	.99-	.2
1,937.00	4.9	1,780.44	3.7	156.56	8.1	553000 System Operation Cha	5,811.00	4.8	14,092.86	10.6	8,281.86-	142.5
6,323.00	15.9	5,841.54	12.3	481.46	7.6	550000 Interdepartmental Cha	18,968.00	15.5	26,274.47	19.9	7,306.47-	38.5

Communication: 2015 1st Quarter Variance Report (Interm Finance Director)

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UW Extension

County of Sheboygan

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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						
32,851.00	82.7	39,244.70	82.3	6,393.70-	19.5	500000 Expense/Expenditure	78,832.00	64.5	123,278.26	93.1	44,446.26-	56.4
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
6,888.00	17.3	8,436.65	17.7	1,548.65	22.5	Current Change in Fund Balance	43,385.00	35.5	9,078.09	6.9	34,306.91-	79.1

Communication: 2015 1st Quarter Variance Report (Interm Finance Director)

VARIANCE REPORT FOR DEPARTMENT -- UW EXTENSION
FOR THE QUARTER ENDING 03/31/15

G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
Public Charges for Services		
General Government	13,056.31	Positive variance due to revenue generation from programs and printing.
Interest and Other Revenue		
Other Miscellaneous	(2,856.57)	Negative variance due to postage reimbursement not yet being received.
Personnel Related Expenditure		
Wages	1,417.56	Positive variance due to wages being less than budgeted.
Operating Expenses		
Purchased Services	(48,785.74)	Negative variance due to timing of state (FY July 1 - June 30) billing county (CY Jan 1 - Dec 31) for Extension agents salaries. County billed 2 times per year in different county annual budgets. Also due to billing of phone usage being deferred by UW Sheboygan until a later date.
General Operating	9,437.74	Positive variance due to less program expenses (office supplies, travel, food). Computer equipment has not yet been received and expensed.
Interdepartmental Charges		
System Operation Charges	(8,281.86)	Negative variance due to large copy run for Midwest Manure Summit. Reimbursement for printing costs in Copies line item.
TOTAL	**(36,012.56)**	

Communication: 2015 1st Quarter Variance Report (Interm Finance Director)

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UW Sheboygan

County of Sheboygan

Variance Analysis by Company

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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						
11,585.00	90.4	11,584.83	90.4	.17-		411000 Property Tax Levy	34,755.00	96.6	34,754.49	96.6	.51-	
11,585.00	90.4	11,584.83	90.4	.17-		410000 Taxes	34,755.00	96.6	34,754.49	96.6	.51-	
						420000 Intergovernmental Rev						
1,230.00	9.6	1,230.38	9.6	.38		423000 State Grants	1,230.00	3.4	1,230.38	3.4	.38	
1,230.00	9.6	1,230.38	9.6	.38		420000 Intergovernmental Rev	1,230.00	3.4	1,230.38	3.4	.38	
						460000 Interest and Other Re						
12,815.00	100.0	12,815.21	100.0	.21		400000 Revenues	35,985.00	100.0	35,984.87	100.0	.13-	
						500000 Expense/Expenditure						
						530000 Operating Expenses						
6,710.00	52.4	20,419.35	159.3	13,709.35-	204.3	532000 Repair & Maintenance	35,087.00	97.5	39,685.48	110.3	4,598.48-	13.1
350.00	2.7	330.00	2.6	20.00	5.7	533000 General Operating	475.00	1.3	330.00	.9	145.00	30.5
7,060.00	55.1	20,749.35	161.9	13,689.35-	193.9	530000 Operating Expenses	35,562.00	98.8	40,015.48	111.2	4,453.48-	12.5
						550000 Interdepartmental Cha						
1,364.00	10.6	1,364.24	10.6	.24-		551900 Insurance Charges	4,092.00	11.4	4,092.72	11.4	.72-	
260.00	2.0			260.00	100.0	552000 Repairs & Maintenanc	260.00	.7	302.07	.8	42.07-	16.2
129.00	1.0	128.92	1.0	.08	.1	553000 System Operation Cha	387.00	1.1	386.76	1.1	.24	.1
1,753.00	13.7	1,493.16	11.7	259.84	14.8	550000 Interdepartmental Cha	4,739.00	13.2	4,781.55	13.3	42.55-	.9
						560000 Capital Outlay						
						570000 Depreciation						
8,813.00	68.8	22,242.51	173.6	13,429.51-	152.4	500000 Expense/Expenditure	40,301.00	112.0	44,797.03	124.5	4,496.03-	11.2
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
4,002.00	31.2	9,427.30-	73.6	13,429.30-	335.6	Current Change in Fund Balance	4,316.00-	12.0	8,812.16-	24.5	4,496.16-	104.2

Communication: 2015 1st Quarter Variance Report (Interm Finance Director)

VARIANCE REPORT FOR DEPARTMENT -- UW SHEBOYGAN
FOR THE QUARTER ENDING 03/31/15

G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
Operating Expenses		
Repair and Maintenance	(4,598.48)	Negative variance due to an unexpected boiler repair.
TOTAL	**(4,598.48)**	

Communication: 2015 1st Quarter Variance Report (Interm Finance Director)

R5510512

SC1079

Veterans Commission

County of Sheboygan

Variance Analysis by Company

As of 3/31/2015

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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						
3,724.00	100.0	3,723.58	100.0	.42-		411000 Property Tax Levy	11,172.00	100.0	11,170.74	100.0	1.26-	
3,724.00	100.0	3,723.58	100.0	.42-		410000 Taxes	11,172.00	100.0	11,170.74	100.0	1.26-	
						460000 Interest and Other Re						
3,724.00	100.0	3,723.58	100.0	.42-		400000 Revenues	11,172.00	100.0	11,170.74	100.0	1.26-	
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
349.00	9.4	60.00	1.6	289.00	82.8	511000 Wages	977.00	8.7	160.00	1.4	817.00	83.6
26.00	.7	4.59	.1	21.41	82.3	512000 Benefits	76.00	.7	12.24	.1	63.76	83.9
375.00	10.1	64.59	1.7	310.41	82.8	510000 Personnel Related Exp	1,053.00	9.4	172.24	1.5	880.76	83.6
						530000 Operating Expenses						
593.00	15.9	42.84	1.2	550.16	92.8	531000 Purchased Services	1,779.00	15.9	162.69	1.5	1,616.31	90.9
3,600.00	96.7	91.48	2.5	3,508.52	97.5	533000 General Operating	17,673.00	158.2	969.10	8.7	16,703.90	94.5
4,193.00	112.6	134.32	3.6	4,058.68	96.8	530000 Operating Expenses	19,452.00	174.1	1,131.79	10.1	18,320.21	94.2
						550000 Interdepartmental Cha						
1.50		.20		1.30	86.7	551000 Employee Related Ins	4.50		.50		4.00	88.9
13.00	.3	12.33	.3	.67	5.2	551900 Insurance Charges	38.00	.3	36.99	.3	1.01	2.7
66.00	1.8	66.17	1.8	.17-	.3	553000 System Operation Cha	198.00	1.8	198.51	1.8	.51-	.3
80.50	2.2	78.70	2.1	1.80	2.2	550000 Interdepartmental Cha	240.50	2.2	236.00	2.1	4.50	1.9
						560000 Capital Outlay						
						570000 Depreciation						
4,648.50	124.8	277.61	7.5	4,370.89	94.0	500000 Expense/Expenditure	20,745.50	185.7	1,540.03	13.8	19,205.47	92.6
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
924.50-	24.8	3,445.97	92.5	4,370.47	472.7	Current Change in Fund Balance	9,573.50-	85.7	9,630.71	86.2	19,204.21	200.6

Communication: 2015 1st Quarter Variance Report (Interm Finance Director)

VARIANCE REPORT FOR DEPARTMENT -- VETERANS COMMISSION
FOR THE QUARTER ENDING 03/31/15

G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
Operating Expenses		
Purchased Services	1,616.31	Request for assistance down
General Operating	16,703.90	Request for assistance down
TOTAL	**18,320.21**	

Communication: 2015 1st Quarter Variance Report (Interm Finance Director)

R5510512

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Veterans Services

County of Sheboygan

Variance Analysis by Company

As of 3/31/2015

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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						
16,393.00	100.0	16,393.00	100.0			411000 Property Tax Levy	49,179.00	100.0	49,179.00	98.6		
16,393.00	100.0	16,393.00	100.0			410000 Taxes	49,179.00	100.0	49,179.00	98.6		
						420000 Intergovernmental Rev						
						450000 Public Charges for Se						
						460000 Interest and Other Re						
						465000 Donations			700.00	1.4	700.00	
						460000 Interest and Other Re			700.00	1.4	700.00	
16,393.00	100.0	16,393.00	100.0			400000 Revenues	49,179.00	100.0	49,879.00	100.0	700.00	1.4
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
11,278.00	68.8	11,663.75	71.2	385.75-	3.4	511000 Wages	33,834.00	68.8	27,843.22	55.8	5,990.78	17.7
1,631.00	9.9	1,641.23	10.0	10.23-	.6	512000 Benefits	4,892.00	9.9	3,951.39	7.9	940.61	19.2
12,909.00	78.7	13,304.98	81.2	395.98-	3.1	510000 Personnel Related Exp	38,726.00	78.7	31,794.61	63.7	6,931.39	17.9
						530000 Operating Expenses						
183.00	1.1	79.97	.5	103.03	56.3	531000 Purchased Services	549.00	1.1	239.91	.5	309.09	56.3
8.00				8.00	100.0	532000 Repair & Maintenance	24.00		49.00	.1	25.00-	104.2
430.00	2.6	821.74	5.0	391.74-	91.1	533000 General Operating	9,328.00	19.0	1,919.67	3.8	7,408.33	79.4
621.00	3.8	901.71	5.5	280.71-	45.2	530000 Operating Expenses	9,901.00	20.1	2,208.58	4.4	7,692.42	77.7
						550000 Interdepartmental Cha						
2,673.00	16.3	2,075.09	12.7	597.91	22.4	551000 Employee Related Ins	8,017.00	16.3	4,483.34	9.0	3,533.66	44.1
54.00	.3	54.66	.3	.66-	1.2	551900 Insurance Charges	162.00	.3	163.98	.3	1.98-	1.2
615.00	3.8	670.58	4.1	55.58-	9.0	553000 System Operation Cha	1,845.00	3.8	1,921.07	3.9	76.07-	4.1
3,342.00	20.4	2,800.33	17.1	541.67	16.2	550000 Interdepartmental Cha	10,024.00	20.4	6,568.39	13.2	3,455.61	34.5
						560000 Capital Outlay						
						570000 Depreciation						
16,872.00	102.9	17,007.02	103.7	135.02-	.8	500000 Expense/Expenditure	58,651.00	119.3	40,571.58	81.3	18,079.42	30.8
						600000 Other Financing Source						

Communication: 2015 1st Quarter Variance Report (Interm Finance Director)

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						
479.00-	2.9	614.02-	3.7	135.02-	28.2	Current Change in Fund Balance	9,472.00-	19.3	9,307.42	18.7	18,779.42	198.3

Communication: 2015 1st Quarter Variance Report (Interm Finance Director)

VARIANCE REPORT FOR DEPARTMENT -- VETERANS SERVICES
FOR THE QUARTER ENDING 03/31/15

G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
Personnel Related Expenditure		
Wages	5,990.78	Assistant position vacant two months
Operating Expenses		
General Operating	7,408.33	Flag invoice not debited
Interdepartmental Charges		
Insurance & Employee Related	3,533.66	Assistant position vacant two months
TOTAL	**16,932.77**	

Communication: 2015 1st Quarter Variance Report (Interm Finance Director)

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						
910,732.00	32.3	910,732.00	36.2			411000 Property Tax Levy	2,707,070.00	31.9	2,707,070.00	33.7		
910,732.00	32.3	910,732.00	36.2			410000 Taxes	2,707,070.00	31.9	2,707,070.00	33.7		
						420000 Intergovernmental Rev						
87,795.00	3.1	80,385.62	3.2	7,409.38-	8.4	421000 Federal Grants	263,385.00	3.1	242,046.60	3.0	21,338.40-	8.1
1,535,646.00	54.5	1,977,026.10	78.7	441,380.10	28.7	423000 State Grants	4,670,582.00	55.0	6,235,462.76	77.5	1,564,880.76	33.5
1,623,441.00	57.6	2,057,411.72	81.9	433,970.72	26.7	420000 Intergovernmental Rev	4,933,967.00	58.1	6,477,509.36	80.6	1,543,542.36	31.3
						430000 Licenses and Permits						
26,979.00	1.0	21,760.18	.9	5,218.82-	19.3	431000 Business Licenses	82,030.00	1.0	64,491.14	.8	17,538.86-	21.4
26,979.00	1.0	21,760.18	.9	5,218.82-	19.3	430000 Licenses and Permits	82,030.00	1.0	64,491.14	.8	17,538.86-	21.4
						440000 Fines, Forfeits & Pen						
						450000 Public Charges for Se						
10,802.00	.4	12,258.91	.5	1,456.91	13.5	451000 General Government	32,406.00	.4	30,499.60	.4	1,906.40-	5.9
583.00		780.60		197.60	33.9	454000 Health Care Services	1,749.00		2,093.49		344.49	19.7
231,065.00	8.2	505,599.52-	20.1	736,664.52-	318.8	455000 Health & Human Servi	693,189.00	8.2	1,280,740.27-	15.9	1,973,929.27-	284.8
242,450.00	8.6	492,560.01-	19.6	735,010.01-	303.2	450000 Public Charges for Se	727,344.00	8.6	1,248,147.18-	15.5	1,975,491.18-	271.6
						460000 Interest and Other Re						
150.00				150.00-	100.0	461000 Interest Income	450.00				450.00-	100.0
12,242.00	.4	15,635.87	.6	3,393.87	27.7	465000 Donations	36,726.00	.4	39,999.26	.5	3,273.26	8.9
484.00		390.00		94.00-	19.4	466000 Other Miscellaneous	1,452.00		390.00		1,062.00-	73.1
12,876.00	.5	16,025.87	.6	3,149.87	24.5	460000 Interest and Other Re	38,628.00	.5	40,389.26	.5	1,761.26	4.6
						470000 Interdepartmental Rev						
33.00				33.00-	100.0	474000 Public Safety Revenu	99.00		75.00		24.00-	24.2
50.00				50.00-	100.0	476000 Other Interdepartmen	150.00				150.00-	100.0
83.00				83.00-	100.0	470000 Interdepartmental Rev	249.00		75.00		174.00-	69.9
2,816,561.00	100.0	2,513,369.76	100.0	303,191.24-	10.8	400000 Revenues	8,489,288.00	100.0	8,041,387.58	100.0	447,900.42-	5.3
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
901,328.00	32.0	934,087.01	37.2	32,759.01-	3.6	511000 Wages	2,703,956.00	31.9	2,645,917.00	32.9	58,039.00	2.1
130,159.00	4.6	124,797.75	5.0	5,361.25	4.1	512000 Benefits	390,448.00	4.6	360,073.88	4.5	30,374.12	7.8
1,031,487.00	36.6	1,058,884.76	42.1	27,397.76-	2.7	510000 Personnel Related Exp	3,094,404.00	36.5	3,005,990.88	37.4	88,413.12	2.9

Communication: 2015 1st Quarter Variance Report (Interm Finance Director)

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	%
						530000	Operating Expenses						
1,149,430.00	40.8	1,114,312.22	44.3	35,117.78	3.1	531000	Purchased Services	3,509,030.00	41.3	3,239,173.30	40.3	269,856.70	7.7
2,491.00	.1	390.00		2,101.00	84.3	532000	Repair & Maintenance	24,053.00	.3	17,435.69	.2	6,617.31	27.5
134,787.00	4.8	119,888.01	4.8	14,898.99	11.1	533000	General Operating	423,280.00	5.0	375,193.54	4.7	48,086.46	11.4
7,375.00	.3	7,755.32	.3	380.32-	5.2	534000	Fixed Charges	22,134.00	.3	23,659.81	.3	1,525.81-	6.9
1,294,083.00	45.9	1,242,345.55	49.4	51,737.45	4.0	530000	Operating Expenses	3,978,497.00	46.9	3,655,462.34	45.5	323,034.66	8.1
						540000	Capital Projects						
						550000	Interdepartmental Cha						
224,866.00	8.0	197,384.82	7.9	27,481.18	12.2	551000	Employee Related Ins	674,498.00	7.9	590,574.50	7.3	83,923.50	12.4
6,368.00	.2	6,342.69	.3	25.31	.4	551900	Insurance Charges	19,047.00	.2	19,028.07	.2	18.93	.1
43,586.00	1.5	35,157.18	1.4	8,428.82	19.3	552000	Repairs & Maintenanc	130,740.00	1.5	116,546.12	1.4	14,193.88	10.9
79,570.00	2.8	81,465.67	3.2	1,895.67-	2.4	553000	System Operation Cha	238,655.00	2.8	238,874.36	3.0	219.36-	.1
417.00		987.94		570.94-	136.9	554000	Public Safety Charge	1,251.00		1,527.59		276.59-	22.1
3,901.00	.1	3,884.36	.2	16.64	.4	555000	Health & Human Servi	11,647.00	.1	11,136.04	.1	510.96	4.4
10,327.00	.4	9,831.27	.4	495.73	4.8	556000	Other Interdepartmen	30,981.00	.4	28,506.60	.4	2,474.40	8.0
369,035.00	13.1	335,053.93	13.3	33,981.07	9.2	550000	Interdepartmental Cha	1,106,819.00	13.0	1,006,193.28	12.5	100,625.72	9.1
						560000	Capital Outlay						
		2,220.40	.1	2,220.40-		564000	Building Improvement			2,220.40		2,220.40-	
		2,220.40	.1	2,220.40-		560000	Capital Outlay			2,220.40		2,220.40-	
						570000	Depreciation						
						580000	Debt Service						
						599001	Expense Budget Target						
2,694,605.00	95.7	2,638,504.64	105.0	56,100.36	2.1	500000	Expense/Expenditure	8,179,720.00	96.4	7,669,866.90	95.4	509,853.10	6.2
						600000	Other Financing Source						
						630000	Opt'g Transfers from						
						700000	Other Financing Uses						
						720000	Transfer to Other Fun						
						900000	Statistical Accounts O						
						960000	GASB Statistical Data						

Communication: 2015 1st Quarter Variance Report (Interm Finance Director)

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	%
121,956.00	4.3	125,134.88-	5.0	247,090.88-	202.6	Current Change in Fund Balance	309,568.00	3.6	371,520.68	4.6	61,952.68	20.0

Communication: 2015 1st Quarter Variance Report (Interm Finance Director)

VARIANCE REPORT FOR DEPARTMENT -- HEALTH & HUMAN SERVICES FUND
FOR THE QUARTER ENDING 03/31/15

G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
Intergovernmental Revenues		
Federal Grants	(21,338.40)	This variance relates to the Child Support fund split between State and Federal Grants. The Federal line reflects a variance of $21k under budget and the state line reflects $26k over budget. This variance will continue to fluctuate throughout the year based on the timing of expenses and the federal and state split. There is also a variance related to the former Child Support Director position which was budgeted and not filled, the ES Manager does record time to child support but the wages and benefits are not at the same cost of the director.
State Grants	1,564,880.76	$2,095,188 positive variance relates to the East Central Income Maintenance Consortium collected on behalf of other counties in the consortium which is not budgeted for. The offsetting negative variances are made up of several state grants that are claimed for reimbursement as they are earned. The budget for these items has been spread through the year based on historical earning patterns, the timing from year to year varies. State grants are expected to be fully earned by the end of the year which will make these variances level off.
Licenses & Permits		
Business Licenses	(17,538.86)	This variance relates to the DATCP program which will not be implemented in 2015 due to a County Board motion to file a required ordinance change.
Public Charges for Services		
Health & Human Services	(1,973,929.27)	$2,095,188 negative variance relates to the IM consortium payments made to other counties in the consortium which is not budgeted for, as noted above in state grants. The offsetting positive variances are made up of various client service related payment sources including Medicare, Medicaid, and private insurance. In addition, recent eligibility changes in the Affordable Care Act (ACA) have resulted in more clients having insurance coverage than in the past. A few clients with larger outstanding balances owed have made payments paying off these balances. Mental Health institution expenses were incurred in 2014, third party payments for these services as available are coming in during 2015.

Communication: 2015 1st Quarter Variance Report (Interm Finance Director)

Personnel Related Expenditure		
Wages	77,131.79	Variance relates to retirement of staff that are at the top of the pay scale and new staff coming in at the start of the scale.
Overtime/Compensatory Time	(19,092.79)	Overtime primarily relates to work at Economic Support related to the ACA. This expense is 100% reimbursed through state funding.
Benefits	30,374.12	Variance relates to retirement of staff and the lag in refilling these positions.
Operating Expenses		
Purchased Services	269,856.70	This positive variance primarily relates to services provided to clients which flucuate throughout the year based on client needs. In addition, state corrections were budgeted for 2.5 clients for an entire year, currently one client is in corrections; it is important to note that two additional clients are pending as of the end of April.
Repair and Maintenance	6,617.31	Positive variance primarily relates to security services that were budgeted but pending start-up.
General Operating	48,086.46	$41,000 of this variance relates to the entire year budget for furniture and computer equipment replacement which will be realized later in the year. The remaining variance is made up of several expenses that flucuate throughout the year including office supplies, advertising, travel related expenses, and training
Interdepartmental Charges		
Insurance & Employee Related	83,923.50	Variance relates to retirement of staff and the lag in refilling these positions.
Repair & Maintenance	14,193.88	Staffing changes and variances in the building services department has resulted in a reduction in the charges to the HHS department.
Other Interdepartmental Charges	2,474.40	Variance relates to court charges paid by the child support department, this will fluctuate throughout the year depending on the cases that are coming through.
Capital Outlay		
Machinery & Equipment	(2,220.40)	ADRC canopy invoices that related to 2014.
TOTAL	**63,419.20**	

Communication: 2015 1st Quarter Variance Report (Interm Finance Director)

R5510512

SC0320

Rocky Knoll HCC

County of Sheboygan

Variance Analysis by Company

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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						
69,569.00	6.3	69,569.00	6.2			411000 Property Tax Levy	208,706.00	6.5	208,706.00	6.3		
69,569.00	6.3	69,569.00	6.2			410000 Taxes	208,706.00	6.5	208,706.00	6.3		
						420000 Intergovernmental Rev						
94,810.00	8.5	94,810.00	8.5			424000 Chges to State of WI	275,242.00	8.5	275,242.00	8.3		
94,810.00	8.5	94,810.00	8.5			420000 Intergovernmental Rev	275,242.00	8.5	275,242.00	8.3		
						450000 Public Charges for Se						
43.00		.25		42.75-	99.4	451000 General Government	123.00		26.25		96.75-	78.7
		119.30		119.30		452000 Public Safety			119.30		119.30	
945,508.00	85.2	938,644.91	84.1	6,863.09-	.7	454000 Health Care Services	2,747,091.00	85.0	2,814,268.64	84.9	67,177.64	2.4
945,551.00	85.2	938,764.46	84.1	6,786.54-	.7	450000 Public Charges for Se	2,747,214.00	85.0	2,814,414.19	84.9	67,200.19	2.4
						460000 Interest and Other Re						
		3.01		3.01		461000 Interest Income			35.40		35.40	
280.00		13,474.41	1.2	13,194.41	*******	466000 Other Miscellaneous	817.00		17,184.52	.5	16,367.52	*******
280.00		13,477.42	1.2	13,197.42	*******	460000 Interest and Other Re	817.00		17,219.92	.5	16,402.92	*******
						470000 Interdepartmental Rev						
1,110,210.00	100.0	1,116,620.88	100.0	6,410.88	.6	400000 Revenues	3,231,979.00	100.0	3,315,582.11	100.0	83,603.11	2.6
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
557,862.00	50.2	541,958.12	48.5	15,903.88	2.9	511000 Wages	1,619,605.00	50.1	1,580,440.00	47.7	39,165.00	2.4
79,723.00	7.2	72,683.59	6.5	7,039.41	8.8	512000 Benefits	231,442.00	7.2	212,001.82	6.4	19,440.18	8.4
637,585.00	57.4	614,641.71	55.0	22,943.29	3.6	510000 Personnel Related Exp	1,851,047.00	57.3	1,792,441.82	54.1	58,605.18	3.2
						530000 Operating Expenses						
125,790.00	11.3	138,477.04	12.4	12,687.04-	10.1	531000 Purchased Services	363,539.00	11.2	371,835.13	11.2	8,296.13-	2.3
22,716.00	2.0	22,637.64	2.0	78.36	.3	532000 Repair & Maintenance	71,147.00	2.2	57,783.36	1.7	13,363.64	18.8
112,704.00	10.2	110,768.78	9.9	1,935.22	1.7	533000 General Operating	386,907.00	12.0	329,559.95	9.9	57,347.05	14.8
2,325.00	.2	1,585.08	.1	739.92	31.8	534000 Fixed Charges	6,298.00	.2	5,077.93	.2	1,220.07	19.4
2,123.00	.2	2,123.00	.2			535000 Bad Debt Expense	6,164.00	.2	6,164.00	.2		
265,658.00	23.9	275,591.54	24.7	9,933.54-	3.7	530000 Operating Expenses	834,055.00	25.8	770,420.37	23.2	63,634.63	7.6
						540000 Capital Projects						
						550000 Interdepartmental Cha						

Communication: 2015 1st Quarter Variance Report (Interm Finance Director)

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
161,682.00	14.6	134,033.82	12.0	27,648.18	17.1	551000 Employee Related Cha	469,564.00	14.5	403,580.16	12.2	65,983.84	14.1
3,889.00	.4	3,816.49	.3	72.51	1.9	551900 Insurance Charges	11,292.00	.3	11,449.47	.3	157.47-	1.4
1,774.00	.2	361.51		1,412.49	79.6	552000 Repairs & Maintenanc	5,160.00	.2	4,371.70	.1	788.30	15.3
16,795.00	1.5	16,595.60	1.5	199.40	1.2	553000 System Operation Cha	48,758.00	1.5	48,280.30	1.5	477.70	1.0
17,156.00	1.5	17,155.75	1.5	.25		556000 Other Interdepartmen	49,805.00	1.5	49,805.25	1.5	.25-	
201,296.00	18.1	171,963.17	15.4	29,332.83	14.6	550000 Interdepartmental Cha	584,579.00	18.1	517,486.88	15.6	67,092.12	11.5
						560000 Capital Outlay						
		43,788.53	3.9	43,788.53-		563000 Building	72,607.00	2.2	43,788.53	1.3	28,818.47	39.7
40,000.00	3.6			40,000.00	100.0	564500 Other Improvements	40,000.00	1.2			40,000.00	100.0
15,000.00	1.4			15,000.00	100.0	565000 Machinery & Equipmen	15,000.00	.5	4,515.00	.1	10,485.00	69.9
55,000.00	5.0	43,788.53	3.9	11,211.47	20.4	560000 Capital Outlay	127,607.00	3.9	48,303.53	1.5	79,303.47	62.1
						570000 Depreciation						
		30,328.48	2.7	30,328.48-		572000 Building			75,242.48	2.3	75,242.48-	
		17,932.47	1.6	17,932.47-		573000 Building Improvement			17,932.47	.5	17,932.47-	
		4,850.06	.4	4,850.06-		574000 Improvements Non-Bld			4,850.06	.1	4,850.06-	
		39,645.98	3.6	39,645.98-		575000 Machinery & Equip De			39,645.98	1.2	39,645.98-	
		92,756.99	8.3	92,756.99-		570000 Depreciation			137,670.99	4.2	137,670.99-	
						580000 Debt Service						
						599001 Expense Budget Target						
1,159,539.00	104.4	1,198,741.94	107.4	39,202.94-	3.4	500000 Expense/Expenditure	3,397,288.00	105.1	3,266,323.59	98.5	130,964.41	3.9
						600000 Other Financing Source						
						630000 Operat'g Transfers fr						
						700000 Other Financing Uses						
						720000 Oper'tg Transfer to O						
						900000 Statistical Accounts O						
49,329.00-	4.4	82,121.06-	7.4	32,792.06-	66.5	Current Change in Fund Balance	165,309.00-	5.1	49,258.52	1.5	214,567.52	129.8

Communication: 2015 1st Quarter Variance Report (Interm Finance Director)

VARIANCE REPORT FOR DEPARTMENT -- ROCKY KNOLL
FOR THE QUARTER ENDING 03/31/15

G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
Public Charges for Services		
Health Care Services	67,177.64	Higher than expected due to higher January census and patient mix
Interest and Other Revenue		
Other Miscellaneous	16,367.52	Final Focus on Energy credit budgeted for 2014
Personnel Related Expenditure		
Wages	26,828.12	Lower than budgeted wages. Percentage-wise wages are very close to expected.
Overtime/Compensatory Time	12,336.88	Lower than budgeted OT may be due to lower than expected unapproved OT needed.
Benefits	19,440.18	Reflects lower than budgeted wages and conservative WRS budgeting
Operating Expenses		
Purchased Services	(8,296.13)	Timing of utility expenses that had been budgeted by days per month net with Therapy expenses.
Repair and Maintenance	13,363.64	Timing of repair and Maintenance needs particularly in the structural account
General Operating	57,347.05	Large negative General repairs and maintnenace ($6,000) combined with large positive office furniture variance due to budgeting of $55k donated funds. Negative variance for prescription drugs of ($10,000) and positive variance in the Food account ($13,000)
Interdepartmental Charges		
Insurance & Employee Related	65,983.84	Positive variance due to staff benefit plan options selected.
Capital Outlay	79,303.47	Capital outlay not yet utilized from carryover of funds
Depreciation	(137,670.99)	Depreciation not budgeted.
TOTAL	**212,181.22**	

Communication: 2015 1st Quarter Variance Report (Interm Finance Director)

R5510512

SC0400

Employee Benefits Insurance

County of Sheboygan

Variance Analysis by Company

As of 3/31/2015

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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						
172,463.00	16.6	163,558.05	18.0	8,904.95-	5.2	454000 Health Care Services	517,389.00	16.6	491,681.73	17.9	25,707.27-	5.0
172,463.00	16.6	163,558.05	18.0	8,904.95-	5.2	450000 Public Charges for Se	517,389.00	16.6	491,681.73	17.9	25,707.27-	5.0
						460000 Interest and Other Re						
2,550.00	.2	2,487.76	.3	62.24-	2.4	462000 Rent Revenue	7,650.00	.2	7,463.27	.3	186.73-	2.4
35,249.00	3.4	22,043.24	2.4	13,205.76-	37.5	466000 Other Misc. Revenue	105,747.00	3.4	95,346.29	3.5	10,400.71-	9.8
37,799.00	3.6	24,531.00	2.7	13,268.00-	35.1	460000 Interest and Other Re	113,397.00	3.6	102,809.56	3.7	10,587.44-	9.3
						470000 Interdepartmental Rev						
828,904.00	79.8	720,135.94	79.3	108,768.06-	13.1	471000 Insurance & Employee	2,486,711.00	79.8	2,158,426.18	78.4	328,284.82-	13.2
828,904.00	79.8	720,135.94	79.3	108,768.06-	13.1	470000 Interdepartmental Rev	2,486,711.00	79.8	2,158,426.18	78.4	328,284.82-	13.2
1,039,166.00	100.0	908,224.99	100.0	130,941.01-	12.6	400000 Revenues	3,117,497.00	100.0	2,752,917.47	100.0	364,579.53-	11.7
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
928,330.00	89.3	1,164,590.42	128.2	236,260.42-	25.5	512000 Benefits	2,784,988.00	89.3	2,999,775.45	109.0	214,787.45-	7.7
928,330.00	89.3	1,164,590.42	128.2	236,260.42-	25.5	510000 Personnel Related Exp	2,784,988.00	89.3	2,999,775.45	109.0	214,787.45-	7.7
						530000 Operating Expenses						
95,739.00	9.2	71,553.34	7.9	24,185.66	25.3	531000 Purchased Services	287,217.00	9.2	311,713.71	11.3	24,496.71-	8.5
7,079.00	.7			7,079.00	100.0	533000 General Operating	21,487.00	.7			21,487.00	100.0
5,100.00	.5	4,975.51	.5	124.49	2.4	534000 Fixed Charges	15,300.00	.5	14,926.53	.5	373.47	2.4
107,918.00	10.4	76,528.85	8.4	31,389.15	29.1	530000 Operating Expenses	324,004.00	10.4	326,640.24	11.9	2,636.24-	.8
						550000 Interdepartmental Cha						
						570000 Depreciation						
1,036,248.00	99.7	1,241,119.27	136.7	204,871.27-	19.8	500000 Expense/Expenditure	3,108,992.00	99.7	3,326,415.69	120.8	217,423.69-	7.0
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
2,834.00	.3			2,834.00	100.0	721000 General Fund	8,502.00	.3			8,502.00	100.0
2,834.00	.3			2,834.00	100.0	720000 Transfer to Other Fun	8,502.00	.3			8,502.00	100.0

Communication: 2015 1st Quarter Variance Report (Interm Finance Director)

R5510512

SC0400

Employee Benefits Insurance

County of Sheboygan

Variance Analysis by Company

As of 3/31/2015

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Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
2,834.00	.3			2,834.00	100.0	700000 Other Financing Uses	8,502.00	.3			8,502.00	100.0
84.00		332,894.28-	36.7	332,978.28-	*******	Current Change in Fund Balance	3.00		573,498.22-	20.8	573,501.22-	*******

Communication: 2015 1st Quarter Variance Report (Interm Finance Director)

VARIANCE REPORT FOR DEPARTMENT -- EMPLOYEE BENEFITS INSURANCE
FOR THE QUARTER ENDING 03/31/15

G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
Public Charges for Services		
Health Care Services	(25,707.27)	Dental participation higher than budgeted by $15,385. While health Ins participation lower than budgeted by$ 40,562.
Interest and Other Revenue		
Other Miscellaneous Revenue	(10,400.71)	Cobra Health participation less than budgeted by $8,215 while Prescription rebate lower than anticipated.
Interdepartmental Revenue		
Insurance & Employee Related	(328,284.82)	Health Ins Departmental rev less than budgeted by$ 298,886; Dental Ins down by $10,217; Workers Comp lower than budgeted by $13,129 and Unemployment down by $5,301.
Personnel Related Expenditure		
Benefits	(214,787.45)	Workers Compensation over by $138,650 (anticipated reduction of reserve); Health claims over by $54,754; prescriptions over by $15,612 (anticipated reduction of reserve); dental over by $47,668 and unemployment under by $39,837 (no claims first quarter)
Operating Expenses		
Purchased Services	(24,496.71)	Wellness Center over budget by $42,066 and Insurance Admin under budget by $17,569. Admin down due to less employee participation. Wellness has 4 invoices instead of 3.
General Operating	21,487.00	Assessment fee allocation off in timing, will balance by year end.
TOTAL	**(582,189.96)**	

Communication: 2015 1st Quarter Variance Report (Interm Finance Director)

R5510512

SC0440

Highway Department

County of Sheboygan

Variance Analysis by Company

As of 3/31/2015

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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						
369,616.00	41.8	369,615.67	43.4	.33-		411000 Property Tax Levy	1,108,848.00	37.6	1,108,847.01	39.0	.99-	
369,616.00	41.8	369,615.67	43.4	.33-		410000 Taxes	1,108,848.00	37.6	1,108,847.01	39.0	.99-	
						420000 Intergovernmental Rev						
207,275.00	23.5	215,161.09	25.3	7,886.09	3.8	423000 State Grants	626,825.00	21.2	652,109.46	22.9	25,284.46	4.0
188,819.00	21.4	103,322.98	12.1	85,496.02-	45.3	424000 Charges to State of	723,980.00	24.5	573,935.91	20.2	150,044.09-	20.7
102,375.00	11.6	63,675.23	7.5	38,699.77-	37.8	426000 Charges to Other Loc	441,525.00	15.0	375,410.16	13.2	66,114.84-	15.0
498,469.00	56.4	382,159.30	44.9	116,309.70-	23.3	420000 Intergovernmental Rev	1,792,330.00	60.7	1,601,455.53	56.3	190,874.47-	10.6
						440000 Fines, Forfeits and P						
						450000 Public Charges for Se						
500.00	.1	500.00	.1			451000 General Govemment	1,500.00	.1	2,227.35	.1	727.35	48.5
833.00	.1	233.25		599.75-	72.0	453000 Public Works	2,499.00	.1	9,266.02	.3	6,767.02	270.8
1,333.00	.2	733.25	.1	599.75-	45.0	450000 Public Charges for Se	3,999.00	.1	11,493.37	.4	7,494.37	187.4
						460000 Interest and Other Re						
						462000 Rent Revenue			560.00		560.00	
						464000 Insurance Recoveries			2,142.06	.1	2,142.06	
2,000.00	.2	1,932.40-	.2	3,932.40-	196.6	466000 Other Miscellaneous	3,500.00	.1	4,093.27	.1	593.27	17.0
2,000.00	.2	1,932.40-	.2	3,932.40-	196.6	460000 Interest and Other Re	3,500.00	.1	6,795.33	.2	3,295.33	94.2
						470000 Interdepartmental Rev						
11,367.00	1.3	10,086.99	1.2	1,280.01-	11.3	472000 Repairs & Maintenanc	40,861.00	1.4	24,099.78	.8	16,761.22-	41.0
544.00	.1	90,202.48	10.6	89,658.48	*******	476000 Other Interdepartmen	1,632.00	.1	91,289.98	3.2	89,657.98	*******
11,911.00	1.3	100,289.47	11.8	88,378.47	742.0	470000 Interdepartmental Rev	42,493.00	1.4	115,389.76	4.1	72,896.76	171.6
883,329.00	100.0	850,865.29	100.0	32,463.71-	3.7	400000.L Revenue	2,951,170.00	100.0	2,843,981.00	100.0	107,189.00-	3.6
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
433,232.00	49.0	389,171.58	45.7	44,060.42	10.2	511000 Wages	1,275,433.00	43.2	1,217,903.82	42.8	57,529.18	4.5
62,605.00	7.1	53,163.75	6.2	9,441.25	15.1	512000 Benefits	184,253.00	6.2	170,227.56	6.0	14,025.44	7.6
495,837.00	56.1	442,335.33	52.0	53,501.67	10.8	510000 Personnel Related Exp	1,459,686.00	49.5	1,388,131.38	48.8	71,554.62	4.9
						530000 Operating Expenses						
41,194.00	4.7	55,972.29	6.6	14,778.29-	35.9	531000 Purchased Services	145,214.00	4.9	112,521.64	4.0	32,692.36	22.5
68,933.00	7.8	75,549.09	8.9	6,616.09-	9.6	532000 Repair & Maintenance	206,799.00	7.0	254,812.41	9.0	48,	

Communication: 2015 1st Quarter Variance Report (Interm Finance Director)

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%		Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
98,234.00	11.1	86,906.97	10.2	11,327.03	11.5	533000.39	General Operating	1,053,232.00	35.7	548,337.82	19.3	504,894.18	47.9
500.00	.1			500.00	100.0	534000	Fixed Charges	1,500.00	.1	1,268.85		231.15	15.4
		88.14-		88.14		535000	Bad Debt Expense			100.53		100.53-	
208,861.00	23.6	218,340.21	25.7	9,479.21-	4.5	530000	Operating Expenses	1,406,745.00	47.7	917,041.25	32.2	489,703.75	34.8
						540000	Capital Projects						
						550000	Interdepartmental Cha						
108,325.00	12.3	104,210.43	12.2	4,114.57	3.8	551000	Employee Related Ins	324,480.00	11.0	310,387.01	10.9	14,092.99	4.3
20,013.00	2.3	20,049.79	2.4	36.79-	.2	551900	Insurance Charges	60,037.00	2.0	60,149.37	2.1	112.37-	.2
500.00	.1	167.56		332.44	66.5	552000	Repairs & Maintenanc	1,500.00	.1	1,131.03		368.97	24.6
20,856.00	2.4	20,911.55	2.5	55.55-	.3	553000	System Operation Cha	62,568.00	2.1	62,996.60	2.2	428.60-	.7
5,555.00	.6	5,522.90	.6	32.10	.6	556000	Other Interdepartmen	18,233.00	.6	19,018.70	.7	785.70-	4.3
155,249.00	17.6	150,862.23	17.7	4,386.77	2.8	550000	Interdepartmental Cha	466,818.00	15.8	453,682.71	16.0	13,135.29	2.8
						560000	Capital Outlay						
						561000	Land			65,542.04	2.3	65,542.04-	
636,987.00	72.1			636,987.00	100.0	565000	Machinery & Equipmen	636,987.00	21.6			636,987.00	100.0
		153,689.00	18.1	153,689.00-		567000	Vehicles			259,830.00	9.1	259,830.00-	
636,987.00	72.1	153,689.00	18.1	483,298.00	75.9	560000	Capital Outlay	636,987.00	21.6	325,372.04	11.4	311,614.96	48.9
						570000	Depreciation						
		4,823.80	.6	4,823.80-		572000	Building			14,471.32	.5	14,471.32-	
		2,699.56	.3	2,699.56-		573000	Building Improvement			8,098.63	.3	8,098.63-	
		2,149.96	.3	2,149.96-		574000	Improvements Non-Bld			6,449.88	.2	6,449.88-	
		68,815.51	8.1	68,815.51-		575000	Machinery & Equip De			212,041.44	7.5	212,041.44-	
		78,488.83	9.2	78,488.83-		570000	Depreciation			241,061.27	8.5	241,061.27-	
1,496,934.00	169.5	1,043,715.60	122.7	453,218.40	30.3	500000	Expense/Expenditure	3,970,236.00	134.5	3,325,288.65	116.9	644,947.35	16.2
						600000	Other Financing Source						
						630000	Opt'g Transfers from						
						700000	Other Financing Uses						
						720000	Transfer to Other Fun						
						900000	Statistical Accounts O						
						910000	Highway Unit Informat						
613,605.00-	69.5	192,850.31-	22.7	420,754.69	68.6		Current Change in Fund Balance	1,019,066.00-	34.5	481,307.65-	16.9	537,758.35	52.8

Communication: 2015 1st Quarter Variance Report (Interm Finance Director)

VARIANCE REPORT FOR DEPARTMENT -- HIGHWAY
FOR THE QUARTER ENDING 03/31/15

G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
Intergovernmental Revenues		
State Grants	25,284.46	Positive variance due to general transportation aids more than budgeted.
Charges to State of WI	(150,044.09)	Negative variance due to lower than budgeted snow plowing and deicing.
Charges - Other Local Gov't	(66,114.84)	Negative variance due to lower than budgeted snow plowing and deicing.
Public Charges for Services		
Public Works	6,767.02	Positive variance due to billing for repair work higher than budget.
Interest and Other Revenue		
Insurance Recoveries	2,142.06	Insurance recoveries are not a budgeted item.
Interdepartmental Revenue		
Repairs & Maintenance	(16,761.22)	Negative variance due to amount of interdepartmental work less than budgeted for first quarter.
Other Interdepartmental Revenue	89,657.98	Positive variance as capital plan work was not budgeted for first quarter and work was started in March.
Personnel Related Expenditure		
Wages	33,095.98	Positive variance due to vacancies and lighter work load.
Overtime/Compensatory Time	24,433.20	Positive variance due to lighter work load due to less snow plowing and deicing.

Communication: 2015 1st Quarter Variance Report (Interm Finance Director)

Benefits	14,025.44	Positive variance due to benefits following labor.
Operating Expenses		
Purchased Services	32,732.34	Positive variance due to natural gas and engineering work less than budgeted
Repair and Maintenance	(47,795.97)	Negative variance due to equipment and plumbing repairs over budget.
General Operating	505,593.25	Positive variance due to salt usage and diesel expense.
Interdepartmental Charges		
Insurance & Employee Related	14,092.99	Positive variance due to health insurance below budget.
Capital Outlay	311,614.96	Positive variance due to equipment delivery time.
Depreciation	(162,572.44)	Depreciation is not a budgeted item.
TOTAL	**626,208.91**	

Communication: 2015 1st Quarter Variance Report (Interm Finance Director)

R5510512

SC0420

Information Systems

County of Sheboygan

Variance Analysis by Company

As of 3/31/2015

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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						
2,117.00	1.2	3,449.45	1.9	1,332.45	62.9	426000 Chges - Other Local	6,351.00	1.2	13,342.11	2.4	6,991.11	110.1
2,117.00	1.2	3,449.45	1.9	1,332.45	62.9	420000 Intergovernmental Rev	6,351.00	1.2	13,342.11	2.4	6,991.11	110.1
						430000 Licenses and Permits						
						450000 Public Charges for Se						
1,292.00	.7	600.26	.3	691.74-	53.5	451000 General Government	3,876.00	.7	2,296.44	.4	1,579.56-	40.8
1,292.00	.7	600.26	.3	691.74-	53.5	450000 Public Charges for Se	3,876.00	.7	2,296.44	.4	1,579.56-	40.8
						460000 Interest and Other Re						
133.00	.1	286.98	.2	153.98	115.8	466000 Other Miscellaneous	399.00	.1	506.09	.1	107.09	26.8
133.00	.1	286.98	.2	153.98	115.8	460000 Interest and Other Re	399.00	.1	506.09	.1	107.09	26.8
						470000 Interdepartmental Rev						
176,761.00	98.0	178,906.79	97.6	2,145.79	1.2	473000 System Operation Rev	530,283.00	98.0	536,944.43	97.1	6,661.43	1.3
176,761.00	98.0	178,906.79	97.6	2,145.79	1.2	470000 Interdepartmental Rev	530,283.00	98.0	536,944.43	97.1	6,661.43	1.3
180,303.00	100.0	183,243.48	100.0	2,940.48	1.6	400000 Revenues	540,909.00	100.0	553,089.07	100.0	12,180.07	2.3
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
36,768.00	20.4	33,185.10	18.1	3,582.90	9.7	511000 Wages	110,303.00	20.4	99,744.41	18.0	10,558.59	9.6
5,313.00	2.9	4,576.51	2.5	736.49	13.9	512000 Benefits	15,938.00	2.9	13,979.09	2.5	1,958.91	12.3
42,081.00	23.3	37,761.61	20.6	4,319.39	10.3	510000 Personnel Related Exp	126,241.00	23.3	113,723.50	20.6	12,517.50	9.9
						530000 Operating Expenses						
78,038.00	43.3	48,774.20	26.6	29,263.80	37.5	531000 Purchased Services	234,113.00	43.3	305,800.98	55.3	71,687.98-	30.6
18,521.00	10.3	4,307.43	2.4	14,213.57	76.7	532000 Repair & Maintenance	55,560.00	10.3	66,472.73	12.0	10,912.73-	19.6
20,960.00	11.6	5,502.07	3.0	15,457.93	73.7	533000 General Operating	32,880.00	6.1	22,833.61	4.1	10,046.39	30.6
2,060.00	1.1	1,807.12	1.0	252.88	12.3	534000 Fixed Charges	6,180.00	1.1	5,421.36	1.0	758.64	12.3
119,579.00	66.3	60,390.82	33.0	59,188.18	49.5	530000 Operating Expenses	328,733.00	60.8	400,528.68	72.4	71,795.68-	21.8
						540000 Capital Projects						
						550000 Interdepartmental Cha						
8,509.00	4.7	6,327.09	3.5	2,181.91	25.6	551000 Employee Related Ins	25,525.00	4.7	20,300.47	3.7	5,224.53	20.5
591.00	.3	590.75	.3	.25		551900 Insurance Charges	1,773.00	.3	1,772.25	.3	.75	

Communication: 2015 1st Quarter Variance Report (Interm Finance Director)

R5510512

SC0420

Information Systems

County of Sheboygan

Variance Analysis by Company

As of 3/31/2015

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Budget Current Period	%	Actual Current Period	%	Variance Current Period	%		Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
37.00				37.00	100.0	552000	Repairs & Maintenanc	111.00				111.00	100.0
261.00	.1	299.84	.2	38.84-	14.9	553000	System Operation Cha	783.00	.1	1,625.70	.3	842.70-	107.6
8,540.00	4.7	2,124.88	1.2	6,415.12	75.1	556000	Other Interdepartmen	25,618.00	4.7	12,808.96	2.3	12,809.04	50.0
17,938.00	9.9	9,342.56	5.1	8,595.44	47.9	550000	Interdepartmental Cha	53,810.00	9.9	36,507.38	6.6	17,302.62	32.2
						560000	Capital Outlay						
30,000.00	16.6			30,000.00	100.0	566200	Computer Equipment	30,000.00	5.5			30,000.00	100.0
30,000.00	16.6			30,000.00	100.0	560000	Capital Outlay	30,000.00	5.5			30,000.00	100.0
						570000	Depreciation						
		415.04	.2	415.04-		573000	Building Improvement			1,245.10	.2	1,245.10-	
		40.90		40.90-		574000	Improvements Non-Bld			122.68		122.68-	
		23,907.09	13.0	23,907.09-		575000	Machinery & Equip De			62,768.07	11.3	62,768.07-	
		24,363.03	13.3	24,363.03-		570000	Depreciation			64,135.85	11.6	64,135.85-	
						580000	Debt Service						
						599001	Expense Budget Target						
209,598.00	116.2	131,858.02	72.0	77,739.98	37.1	500000	Expense/Expenditure	538,784.00	99.6	614,895.41	111.2	76,111.41-	14.1
						600000	Other Financing Source						
						630000	Operat'g Transfers fr						
						700000	Other Financing Uses						
						720000	Oper'tg Transfer to O						
29,295.00-	16.2	51,385.46	28.0	80,680.46	275.4		Current Change in Fund Balance	2,125.00	.4	61,806.34-	11.2	63,931.34-	*******

Communication: 2015 1st Quarter Variance Report (Interm Finance Director)

VARIANCE REPORT FOR DEPARTMENT -- INFORMATION TECHNOLOGY
FOR THE QUARTER ENDING 03/31/15

G/L CATEGORY	VARIANCE	EXPLANATION OF VARIANCE
Intergovernmental Revenues		
Charges - Other Local	6,991.11	Positive variance due to IT provided services to other municipalities.
Public Charges for Services		
General Government	(1,579.56)	Negative variance. Outside printing revenue is less than anticipated; have had more county printing jobs.
Interdepartmental Revenue		
System Operation Revenue	6,661.43	Positive variance. More departmental printing requests than anticipated.
Personnel Related Expenditure		
Wages	10,558.59	Positive variance due to staffing changes.
Benefits	1,958.91	Positive variance due to staffing changes.
Operating Expenses		
Purchased Services	(71,687.98)	Negative variance. Several maintenance contracts renew in the first quarter of the year. Expect this variance to decrease as the year progresses.
Repair and Maintenance	(10,912.73)	Negative variance. Annual maintenance contracts renew in February but budget is spread over 12-months.
General Operating	10,046.39	Positive variances are occurring in seminars & training, general supplies & computer systems over $500. Expect this to lessen as the year progresses as more equipment is purchased.
Interdepartmental Charges		
Insurance & Employee Related	5,224.53	Positive variance due to staffing changes & delay in filling positions.
Other Interdepartmental Charges	12,809.04	Positive variance. Due to staffing changes in the Finance Department, budgeted wages are not being charged here. Expect this variance to continue throughout the year.
Capital Outlay	30,000.00	Positive variance. Expect equipment to be purchased later in the year.
Depreciation	(64,135.85)	Negative variance; by practice depreciation is an unbudgeted item.
TOTAL	**(64,066.12)**	

Communication: 2015 1st Quarter Variance Report (Interm Finance Director)

R5510512

SC0410

Property/Liability Ins & Phone

County of Sheboygan

Variance Analysis by Company

As of 3/31/2015

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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						
583.00	1.0	910.24	1.6	327.24	56.1	466000 Other Miscellaneous	1,749.00	1.0	906.14	.5	842.86-	48.2
583.00	1.0	910.24	1.6	327.24	56.1	460000 Interest and Other Re	1,749.00	1.0	906.14	.5	842.86-	48.2
						470000 Interdepartmental Rev						
41,284.00	73.4	41,283.34	73.2	.66-		471000 Insurance & Employee	123,852.00	73.4	123,850.02	74.0	1.98-	
9,177.00	16.3	8,986.09	15.9	190.91-	2.1	473000 System Operation Rev	27,531.00	16.3	27,031.48	16.1	499.52-	1.8
5,200.00	9.2	5,200.00	9.2			476000 Other Interdepartmen	15,600.00	9.2	15,600.00	9.3		
55,661.00	99.0	55,469.43	98.4	191.57-	.3	470000 Interdepartmental Rev	166,983.00	99.0	166,481.50	99.5	501.50-	.3
56,244.00	100.0	56,379.67	100.0	135.67	.2	400000 Revenues	168,732.00	100.0	167,387.64	100.0	1,344.36-	.8
						500000 Expense/Expenditure						
						530000 Operating Expenses						
8,985.00	16.0	8,804.73	15.6	180.27	2.0	531000 Purchased Services	26,955.00	16.0	25,469.03	15.2	1,485.97	5.5
692.00	1.2	716.48	1.3	24.48-	3.5	532000 Repair & Maintenance	2,076.00	1.2	2,149.44	1.3	73.44-	3.5
83.00	.1			83.00	100.0	533000 General Operating	249.00	.1			249.00	100.0
46,484.00	82.6	46,483.34	82.4	.66		534000 Fixed Charges	139,452.00	82.6	139,450.02	83.3	1.98	
56,244.00	100.0	56,004.55	99.3	239.45	.4	530000 Operating Expenses	168,732.00	100.0	167,068.49	99.8	1,663.51	1.0
						550000 Interdepartmental Cha						
						560000 Capital Outlay						
						570000 Depreciation						
56,244.00	100.0	56,004.55	99.3	239.45	.4	500000 Expense/Expenditure	168,732.00	100.0	167,068.49	99.8	1,663.51	1.0
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
						700000 Other Financing Uses						
		375.12	.7	375.12		Current Change in Fund Balance			319.15	.2	319.15	

Communication: 2015 1st Quarter Variance Report (Interm Finance Director)

VARIANCE REPORT FOR DEPARTMENT – PROPERTY LIABILITY INSURANCE & PHONE
FOR THE QUARTER ENDING 03/31/15

G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
		No variance over/under $2,000.00
TOTAL		

0.00

Communication: 2015 1st Quarter Variance Report (Interm Finance Director)

Financial Overview

April 2015

Finance Committee & County Administrator Report

Communication: Financial Statement, April (Interm Finance Director)

Budget Variance Summary

Year to Date April 30, 2015

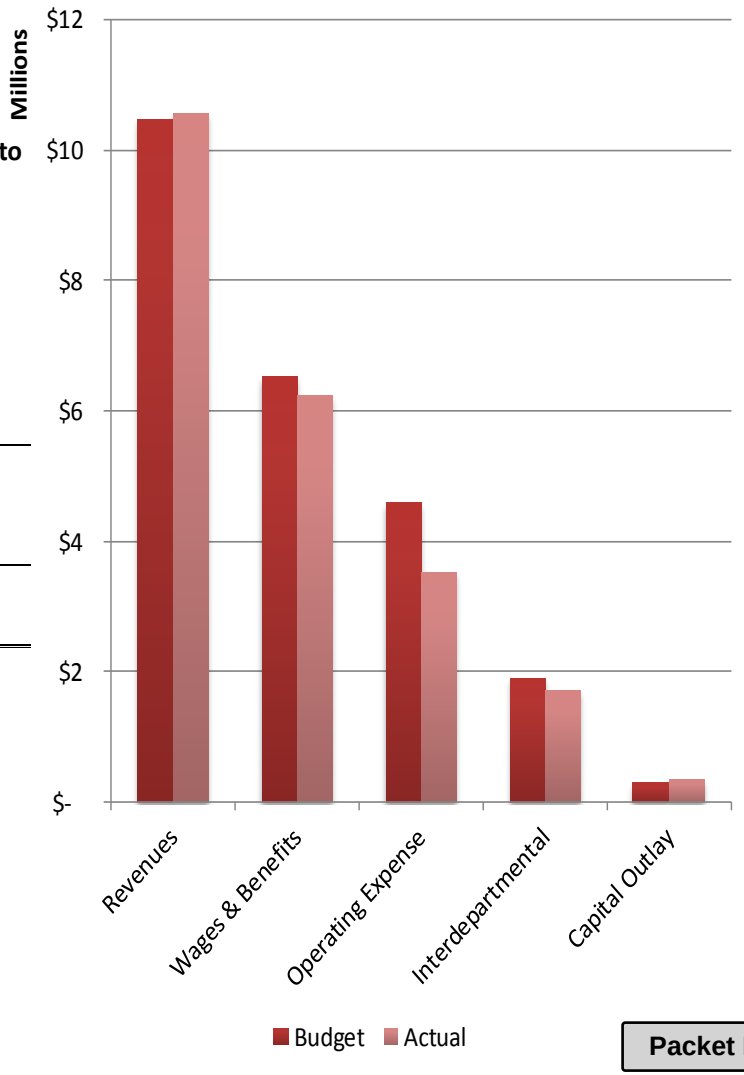
	Fund				
	General	Special Revenue	Enterprise	Internal Service	Total
Change in Fund Balance	$ (1,269,052)	$ 435,884	$ 119,971	$ (1,164,427)	$ (1,877,624)
Unbudgeted Depreciation			186,074	408,872	594,946
Adjusted Change in Fund Balance	$ (1,269,052)	$ 435,884	$ 306,045	$ (755,555)	$ (1,282,678)
Budgeted Change in Fund Balance to Date	$ (2,904,498)	$ 293,764	$ (161,209)	$ (983,561)	$ (3,755,504)
Variance Actual to Budget	$ 1,635,446	$ 142,120	$ 467,254	$ 228,006	$ 2,472,826

Communication: Financial Statement, April (Interm Finance Director)

General Fund (Budget to Actual)

Year to Date April 30, 2015

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 10,462,429	$ 10,568,173	$ 105,744	101%
Wages & Benefits	(6,534,103)	(6,245,106)	288,997	96%
Operating Expense	(4,603,385)	(3,520,333)	1,083,052	76%
Interdepartmental	(1,896,841)	(1,724,595)	172,246	91%
Capital Outlay	(301,882)	(358,526)	(56,644)	119%
Total Expenses	(13,336,211)	(11,848,560)	1,487,651	89%
Other Financing	(30,716)	11,336	42,052	-37%
Change in Fund Balance	$ (2,904,498)	$ (1,269,051)	$ 1,635,447	44%



Communication: Financial Statement, April (Interm Finance Director)

General Fund (Variance Change)

Year to Date April 30, 2015

	Prior Month	Variance Current Month	Change
Revenues	$ 6,376	$ 105,744	$ 99,368
Wages & Benefits	221,365	288,997	67,632
Operating Expense	1,127,741	1,083,052	(44,689)
Interdepartmental	132,322	172,246	39,924
Capital Outlay	(222,085)	(56,644)	165,441
Total Expenses	1,259,343	1,487,651	228,308
Other Financing	(32,323)	42,052	74,375
Change in Fund Balance	$ 1,233,396	$ 1,635,447	$ 402,051

- Revenues year to date are about $100k more than budgeted. The current month change is due to $21k more for dog licenses, $63k more for annual Spillman support maintenance, $22k more for training reimbursement, and $9k more for inmate boarding.
- Positive Wages & Benefits expense variance reflects lower than budgeted expenses.
- Positive operating expense variance reflects lower than budgeted expenses. The year to date variance is made up of items budgeted not yet incurred. $400k is related to consulting (mostly in non-departmental for the compensation study), $112k is related to structural repairs, $224k is related to non-motorized expenditures, and $109k is related to contingency expenses.
- Outlay variance due to timing of purchases versus the budget spread. Most of the current month change is due to the purchase of the vehicles for the Sheriff's department that were budgeted for April but purchased in March.

Communication: Financial Statement, April (Interm Finance Director)

General Fund – Department Analysis

Year to Date April 30, 2015

Overall Budget

Department	Variances Revenues	Expenditures	Other Financing	Total	% of Outflow
Airport	$ (3,623)	$ (60,183)	$ -	$ (63,806)	-46.08%
Building Services	(17,051)	313,361	-	296,310	22.75%
Clerk of Courts	46,303	55,082	-	101,385	14.84%
Corporation Counsel	(463)	1,650	-	1,187	1.11%
County Administrator	(189)	1,554	-	1,365	1.85%
County Board	1	4,942	-	4,943	6.13%
County Clerk	(2,992)	5,472	-	2,480	1.66%
District Attorney	6,650	12,227	-	18,877	6.02%
Family Court Commissioner	(1,718)	6,662	-	4,944	4.33%
Finance	(17,771)	13,875	-	(3,896)	-0.95%
Human Resources	1,429	28,346	-	29,775	12.46%
Medical Examiner	3,458	6,767	-	10,225	18.51%
Non-Departmental	175,128	397,935	76,031	649,094	36.88%
Planning & Conservation	(282,712)	339,933	(19,190)	38,031	3.51%
Register of Deeds	(11,754)	1,765	2,082	(7,907)	-4.22%
Sheriff	99,020	288,009	(6,250)	380,779	6.26%
Tax Foreclosures	131,832	(10,778)	-	121,054	N/A
Treasurer	(36,718)	15,086	(10,621)	(32,253)	-15.22%
UW Campus	-	(5,119)	-	(5,119)	-11.35%
UW Extension	16,215	38,636	-	54,851	27.17%
Veterans Commission	(1)	21,717	-	21,716	90.60%
Veteran's Services	700	10,711	-	11,411	15.11%
Total General Fund	**$ 105,744**	**$ 1,487,650**	**$ 42,052**	**$ 1,635,446**	**12.26%**

Overtime

Department	Overtime Budget	Actual	$ Variance	% of Variance
Airport	$ 2,656	$ 3,380	$ (724)	-27.26%
Building Services	4,304	4,637	(333)	-7.74%
Clerk of Courts	100	127	(27)	-27.00%
Coroner	-	-	-	0.00%
Corporation Counsel	-	-	-	0.00%
County Administrator	-	-	-	0.00%
County Board	-	-	-	0.00%
County Clerk	68	(8)	76	111.76%
County Planning & Resources	-	-	-	0.00%
District Attorney	-	-	-	0.00%
Family Court Commissioner	-	-	-	0.00%
Finance	-	-	-	0.00%
Human Resources	-	-	-	0.00%
Non-Departmental	-	-	-	0.00%
Register of Deeds	-	-	-	0.00%
Sheriff	104,268	157,308	(53,040)	-50.87%
Tax Foreclosures	-	-	-	0.00%
Treasurer	-	-	-	0.00%
UW Campus	-	-	-	0.00%
UW Extension	-	-	-	0.00%
Veterans Commission	-	-	-	0.00%
Veteran's Services	68	-	68	100.00%
Total General Fund	**$ 111,464**	**$ 165,444**	**$ (53,980)**	**-48.43%**

- Airport – $69k in special event expenses that were not budgeted. This was related to the Federal Aviation Administration for the PGA – Tower and will be reimbursed.
- Building Services – Expenditure variance due to wages under budget $27k and operating expenses under budget $313k (contingency expense, repairs and maintenance, and purchased services)
- Clerk of Courts – Revenue variance $20k more in ordinance violations and $28k more in Court fees and charges, Expenditure variance under budget $40k is employee wage and expenses
- Non-Departmental – Revenue variance is due to Interest income– taxes and Penalty – taxes higher than budgeted and recording the gain on sale of investments which is not budgeted. Expenditure variance due to $318k budgeted for consulting not yet incurred.
- Planning & Conservation – Revenue variance due to timing of Federal and State grants (Non motorized). Expenditure variance due to timing of non motorized expenses in Operating.
- Sheriff – Revenue variance due to revenue for public safety $135k more than budgeted and other miscellaneous under budget by $26k, Expenditure variance due to $169k less in actual wages and benefits versus budgeted, and $102k less in actual interdepartmental charges than budgeted.
- UW Extension – Expenditure variance due to $67k in teacher professional services through April and not being spread over 12 months, but budgeted for April and November. $100k was budgeted for April therefore about $33k under budget.

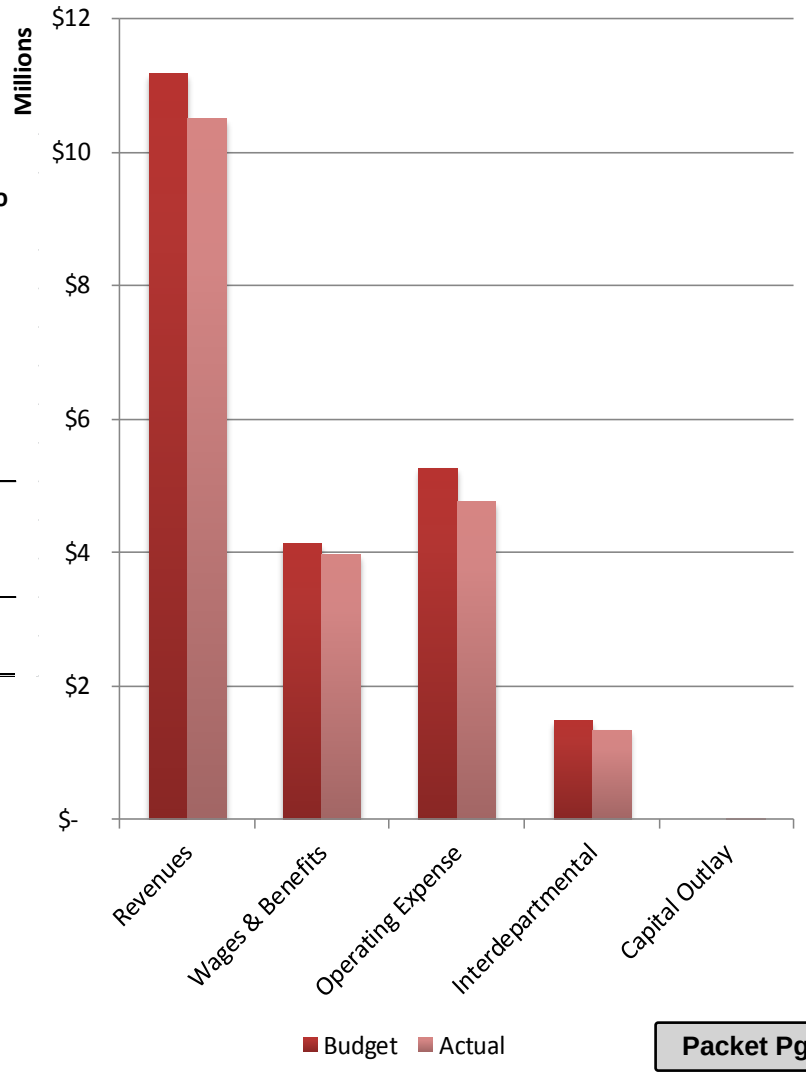
Negative Variance | Positive Variance < 2.5% | Positive Variance > 2.5%

Communication: Financial Statement, April (Interm Finance Director)

Special Revenue Fund

(Budget to Actual)
Year to Date April 30, 2015

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 11,159,154	$ 10,494,109	$ (665,045)	94%
Wages & Benefits	(4,125,837)	(3,959,490)	166,347	96%
Operating Expense	(5,263,977)	(4,760,389)	503,588	90%
Interdepartmental	(1,475,576)	(1,335,941)	139,635	91%
Capital Outlay	-	(2,405)	(2,405)	N/A
Total Expenses	(10,865,390)	(10,058,225)	807,165	93%
Other Financing	-	-	-	N/A
Change in Fund Balance	$ 293,764	$ 435,884	$ 142,120	148%



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

Communication: Financial Statement, April (Interm Finance Director)

Special Revenue Fund (Variance Change)

Year to Date April 30, 2015

	Prior Month	Variance Current Month	Change
Revenues	$ (439,572)	$ (665,045)	$ (225,473)
Wages & Benefits	88,413	166,347	77,934
Operating Expense	315,863	503,588	187,725
Interdepartmental	100,385	139,635	39,250
Capital Outlay	(2,220)	(2,405)	(185)
Total Expenses	502,441	807,165	304,724
Other Financing	-	-	-
Change in Fund Balance	$ 62,869	$ 142,120	$ 79,251

- Revenues are less than budgeted. The current month change was mainly due to State grants revenue for Community Programs and Social Services, less has been received than budgeted.
- Positive wage variance reflects lower than budgeted expenses.
- Operating Expense variance reflects timing of services. For the current month purchased services was about $177k less than budgeted mainly in the areas of inpatient and mentor expenses.

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

Communication: Financial Statement, April (Interm Finance Director)

Special Revenue Fund – Department Analysis

Year to Date April 30, 2015

Overall Budget

Variances

Department	Revenue	Expenditures	Other Financing	Total	% of Outflow
Community Programs	$ (632,059)	$ 345,348	$ -	$ (286,711)	-5.66%
Economic Support	119,070	23,643	-	142,713	11.59%
Elder Services	32,076	(4,115)	-	27,961	6.54%
HHS Administration	(10)	71,243	-	71,233	145.45%
Public Health Service	(64,440)	103,206	-	38,766	3.60%
Public Safety Sp Rev	9,143	(7,944)	-	1,199	0.00%
Social Services	(128,825)	275,784	-	146,959	4.87%
Total	**$ (665,045)**	**$ 807,165**	**$ -**	**$ 142,120**	

Overtime

Overtime

Department	Budget	Actual	$ Variance	% Variance
Community Programs	$ 4,528	$ 5,278	$ (750)	-16.56%
Economic Support	6,000	28,632	(22,632)	-377.20%
Elder Services	900	269	631	70.11%
HHS Administration	-	81	(81)	-100.00%
Public Health Service	1,000	3,298	(2,298)	-229.80%
Public Safety Sp Rev	-	-	-	0.00%
Social Services	11,666	11,507	159	1.36%
Total	**$ 24,094**	**$ 49,065**	**$ (24,971)**	-103.64%

- Community Programs – Revenue variance due to about $884k less received in state grants than budgeted, $250k more received than budgeted in personal payments, medical assistance, H&HS payment revenue, and third party; Expenditure variance $45k less than budget on wages & benefits, and $261k less than budget on operating expenses
- Economic Support – Revenue variance due to about $120k more than budget received in state grants; OT – Related to the additional work associated with the ACA (Affordable Care Act) open enrollment period and the division being down 3 staff (due to medical leaves) during this time period. The overtime is 100% reimbursed through PPACA (Patient Protection and Affordable Care Act) funding.
- Social Services - Revenue variance due to about $121k less received in state grants than budgeted; Expenditure variance due to about $205k less in H&HS/Client services expenses than budgeted

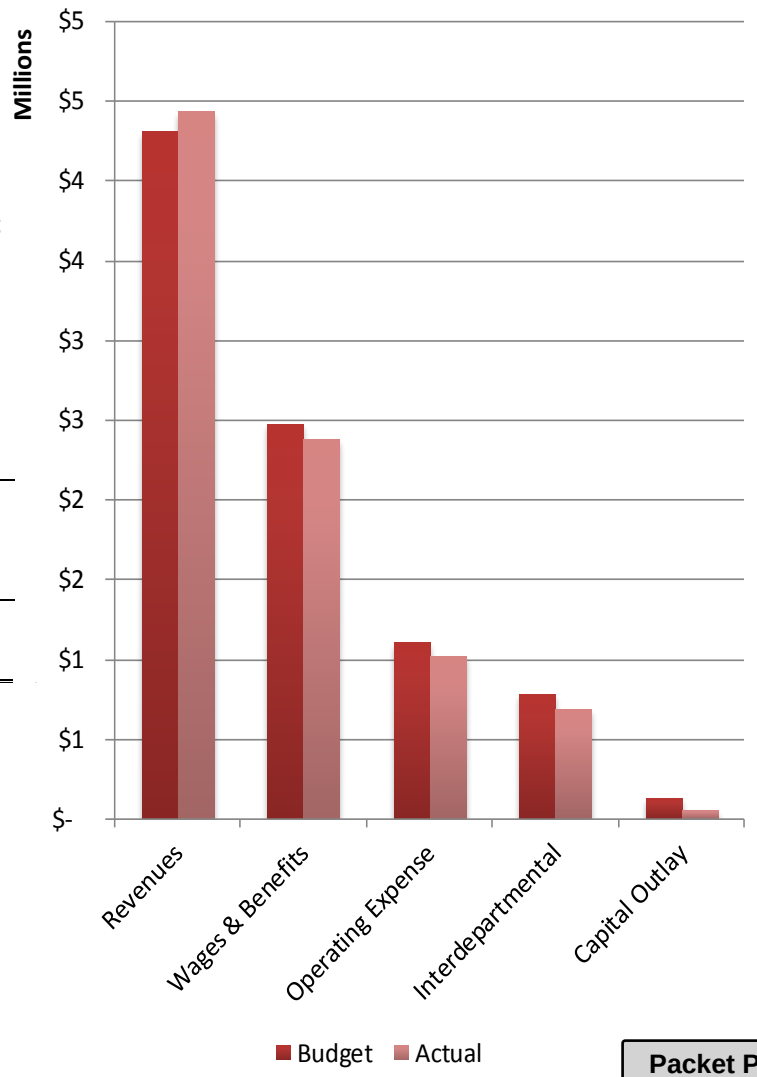
Negative Variance | Positive Variance < 2.5% | Positive Variance > 2.5%

Communication: Financial Statement, April (Interm Finance Director)

Enterprise Fund (Budget to Actual)

Year to Date April 30, 2015

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 4,309,647	$ 4,433,526	$ 123,879	103%
Wages & Benefits	(2,468,212)	(2,371,970)	96,242	96%
Operating Expense	(1,095,563)	(1,020,272)	75,291	93%
Interdepartmental	(779,474)	(686,935)	92,539	88%
Capital Outlay	(127,607)	(48,304)	79,303	38%
Total Expenses	(4,470,856)	(4,127,481)	343,375	92%
Other Financing	-	-	-	N/A
Change in Fund Balance	$ (161,209)	$ 306,045	$ 467,254	-190%



Enterprise Fund includes Rocky Knoll

Communication: Financial Statement, April (Interm Finance Director)

Enterprise Fund (Variance Change)

Year to Date April 30, 2015

	Prior Month	Current Month	Variance Change
Revenues	$ 83,603	$ 123,879	$ 40,276
Wages & Benefits	58,605	96,242	37,637
Operating Expense	63,635	75,291	11,656
Interdepartmental	67,092	92,539	25,447
Capital Outlay	79,303	79,303	-
Total Expenses	268,635	343,375	74,740
Other Financing	-	-	-
Change in Fund Balance	$ 352,238	$ 467,254	$ 115,016

- Revenues for April were slightly higher than budgeted. The current monthly change was mainly in health care services revenue. Budgeted Census for April was 128, Average Census for April was 127.63.
- Positive Wages & Benefits expense variance reflects lower than budgeted expenses.
- Operating expenses overall are lower than budgeted due to the budget spread.
- Current month depreciation of $186k not included on the left.

Enterprise Fund includes Rocky Knoll

Communication: Financial Statement, April (Interm Finance Director)

Enterprise Fund – Department Analysis

Year to Date April 30, 2015

Overall Budget

Variances

Department	Revenue	Expenditures	Other Financing	Total	% of Outflow
Rocky Knoll	$ 123,879	$ 343,375	$ -	$ 467,254	10.45%
Total	**$ 123,879**	**$ 343,375**	**$ -**	**$ 467,254**	

Overtime

Overtime

Department	Budget	Actual	$ Variance	% Variance
Rocky Knoll	$ 130,037	$ 117,683	$ 12,354	9.50%
Total	**$130,037**	**$117,683**	**$ 12,354**	

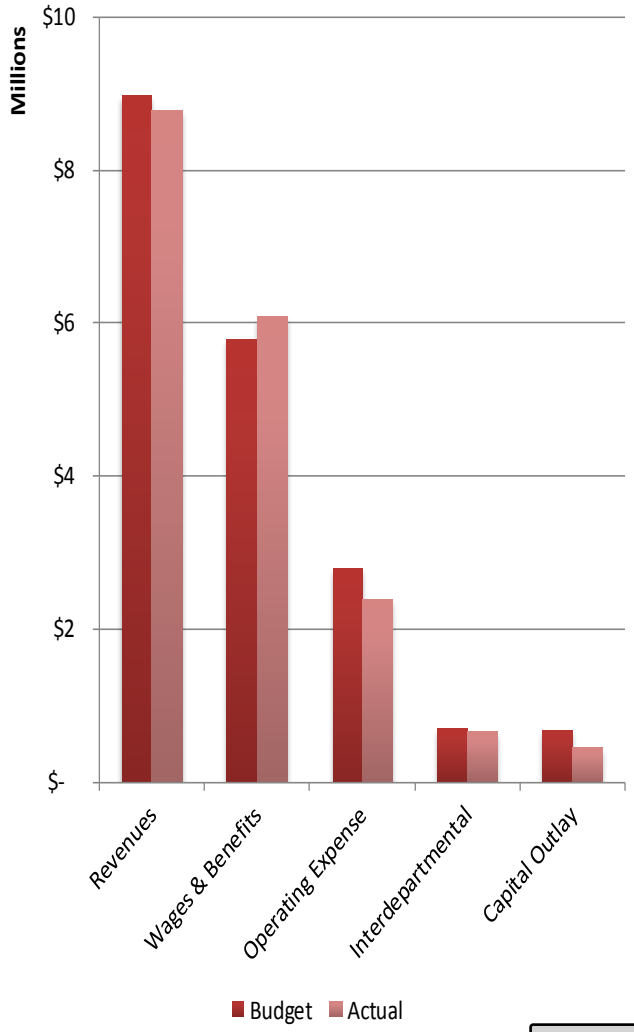
Negative Variance | Positive Variance < 2.5% | Positive Variance > 2.5%

Communication: Financial Statement, April (Interm Finance Director)

Internal Services (Budget to Actual)

Year to Date April 30, 2015

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 8,956,839	$ 8,774,818	$ (182,021)	98%
Wages & Benefits	(5,787,066)	(6,070,885)	(283,819)	105%
Operating Expense	(2,781,796)	(2,370,577)	411,219	85%
Interdepartmental	(693,215)	(651,270)	41,945	94%
Capital Outlay	(666,987)	(426,304)	240,683	64%
Total Expenses	(9,929,064)	(9,519,036)	410,028	96%
Other Financing	(11,336)	(11,336)	-	100%
Change in Fund Balance	$ (983,561)	$ (755,554)	$ 228,007	77%



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

Communication: Financial Statement, April (Interm Finance Director)

Internal Services (Variance Change)

Year to Date April 30, 2015

	Prior Month	Variance Current Month	Change
Revenues	$ (460,933)	$ (182,021)	$ 278,912
Wages & Benefits	(130,715)	(283,819)	(153,104)
Operating Expense	416,936	411,219	(5,717)
Interdepartmental	30,438	41,945	11,507
Capital Outlay	341,615	240,683	(100,932)
Total Expenses	658,274	410,028	(248,246)
Other Financing	8,502	-	(8,502)
Change in Fund Balance	$ 205,843	$ 228,007	$ 22,164

- State and municipal revenue for the current month was less than budgeted. The variance is also due to less than budgeted revenue for employee benefits insurance but more than budgeted other interdepartmental revenue mainly for highway LS project.
- Negative wage variance reflects higher than budgeted expenses. For April employee benefits related expenses were $143k more than budget.
- Operating expenses variance due to timing of operating expenses versus the budget spread.
- Outlay variance due to timing of expenses versus the budget spread. Highway anticipated $0 in expenses for April and actual was about $89k.

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

Communication: Financial Statement, April (Interm Finance Director)

Internal Service Fund – Department Analysis

Year to Date April 30, 2015

Overall Budget

Department	Variances Revenue	Expenditures	Other Financing	Total	% of Outflow
Employee Benefits & Insurance	$ (495,349)	$ (381,266)	$ -	$ (876,615)	-21.15%
Highway	305,478	766,813	-	1,072,291	22.09%
Information Systems	10,015	22,123	-	32,138	4.57%
Insurance/Telephone	(2,165)	2,357	-	192	0.09%
Total	**$ (182,021)**	**$ 410,027**	**$ -**	**$ 228,006**	

Overtime

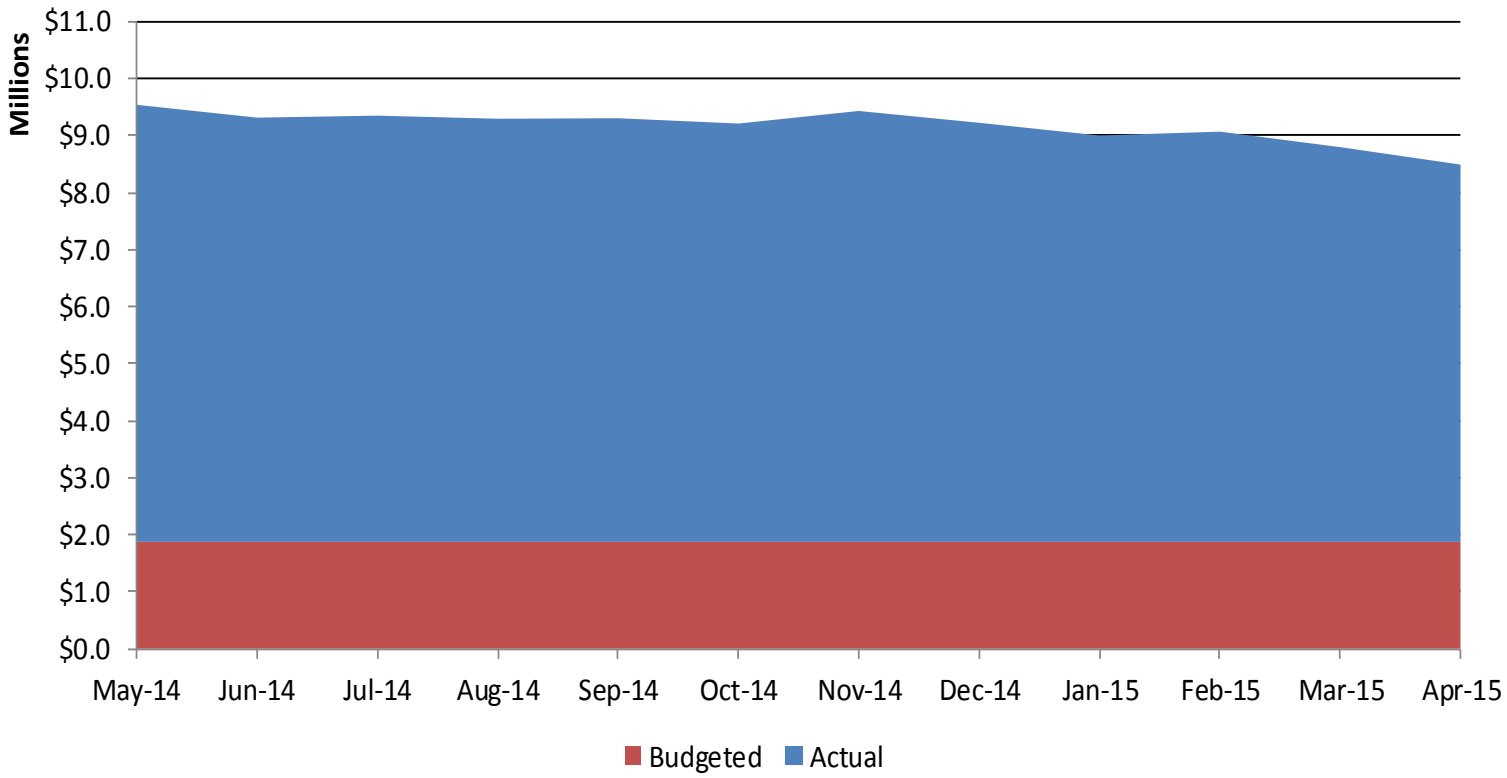
Department	Overtime Budget	Actual	$ Variance	% Variance
Employee Benefits & Insurance	$ -	$ -	$ -	0.00%
Highway	144,824	123,478	21,346	14.74%
Information Systems	332	30	302	90.96%
Insurance/Telephone	-	-	-	0.00%
Total	**$ 145,156**	**$ 123,508**	**$ 21,648**	14.91%

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

Communication: Financial Statement, April (Interm Finance Director)

Internal Services – Insurance Reserves

(Health – 12 Month History)



Communication: Financial Statement, April (Interm Finance Director)

Questions…

Sheboygan County

Portfolio Summary as of April 30, 2015

Holdings

Purchase Date	Purchase Cost	Issuer	CUSIP	Ratings	Current Rate	YTC	YTM	YTW	Maturity Date	Market Value	Book MV	Unrealized Gain/(Loss)	Callable	Call Frequency
3/25/15	1,350,000	Federal Home Loan Bank	3130A4GW6	AA+/AAA	1.50%	1.50%	1.50%	1.50%	Mar 24, 2022	1,346,409	1,350,000	-3,591	Jun 24, 2015	Quarterly
Apr 2, 2015	1,250,000	Federal Home Loan Bank	3130A4T85	AA+/AAA	1.00%	1.00%	4.39%	1.00%	Mar 30, 2022	1,247,650	1,250,000	-2,350	Sep 30, 2015	Semi-Annual
01/23/2015	1,999,000	Federal Farm Credit Bank	3133EAUV8	AA+/AAA	2.50%	5.49%	2.51%	2.51%	Jun 20, 2022	1,972,340	1,999,000	-26,660	May 1, 2015	Daily
3/20/2015	1,000,000	Federal Farm Credit Bank	3133EAX45	AA+/AAA	2.18%	2.18%	2.18%	2.18%	Sep 20, 2021	999,420	1,000,000	-580	May 1, 2015	Daily
03/20/2015	992,500	Federal Farm Credit Bank	3133ECN42	AA+/AAA	2.10%	2.21%	2.10%	2.21%	May 2, 2022	995,040	992,500	2,540	May 1, 2015	Daily
Mar 28, 2013	2,997,000	Federal Home Loan Bank	313381SJ5	AA+/AAA	1.60%	1.91%	1.62%	1.62%	Jan 23, 2020	2,987,310	2,944,590	42,720	Jun 23, 2015	Quarterly
Jul 28, 2014	995,500	Federal Home Loan Bank	313382XW8	AA+/AAA	1.00%	7.77%	2.65%	1.56%	Nov 22, 2021	1,000,540	999,600	940	May 22, 2015	Quarterly
Apr 28, 2015	1,341,900	Federal Home Loan Mtg Corp	3134G3X39	AA+/AAA	2.13%	2.13%	2.21%	2.21%	Nov 21, 2022	1,329,656	1,341,900	-12,245	May 21, 2015	Semi-Annual
Jan 20, 2015	2,970,000	Federal National Mtg Assoc	3135G0SV6	AA+/AAA	2.12%	7.56%	2.26%	2.26%	Dec 27, 2022	2,950,950	2,970,000	-19,050	Jun 27, 2015	Quarterly
03/20/2015	1,000,000	Federal National Mtg Assoc	3135G0TF0	AA+/AAA	1.71%	1.71%	1.71%	1.70%	Jan 15, 2022	994,370	1,000,000	-5,630	May 15, 2015	Monthly
Feb 12, 2013	2,000,000	Federal National Mtg Assoc	3136G1CX5	AA+/AAA	1.63%	1.63%	1.63%	1.63%	Feb 12, 2020	1,986,900	1,962,840	24,060	May 1, 2015	Daily
Apr 2, 2015	1,000,000	Federal National Mtg Assoc	3136G1FE4	AA+/AAA	2.20%	2.19%	2.20%	2.20%	Feb 25, 2022	989,360	1,000,000	-10,640	Aug 25, 2015	Semi-Annual
Jun 26, 2013	2,000,000	Federal National Mtg Assoc	3136G1NM7	AA+/AAA	2.00%	2.00%	2.00%	2.00%	Jun 26, 2020	2,005,220	1,985,000	20,220	Jun 26, 2015	Quarterly
May 16, 2013	809,176	Government National Mtg Assoc	36202FA22	AA+/AAA	4.00%	1.45%	1.45%	1.45%	Sep 20, 2024	756,494	758,049	-1,555	Sep 20, 2024	Monthly
May 31, 2013	730,634	Government National Mtg Assoc	36202FJ64	AA+/AAA	3.50%	1.54%	1.54%	1.54%	Sep 20, 2025	703,229	703,308	-79	Sep 20, 2025	Monthly
May 16, 2013	119,130	Government National Mtg Assoc	3620C4SU5	AA+/AAA	4.00%	1.51%	1.51%	1.51%	Sep 15, 2025	113,032	113,194	-162	Sep 15, 2025	Monthly
May 16, 2013	300,034	Government National Mtg Assoc	36241K4B1	AA+/AAA	4.50%	1.34%	1.34%	1.34%	Apr 15, 2024	276,774	275,438	1,336	April 15, 2024	Monthly
Jul 5, 2013	706,177	Government National Mtg Assoc	38378TKF6	AA+/AAA	1.19%	1.41%	1.41%	1.41%	May 20, 2023	735,520	730,163	5,357	May 20, 2023	Monthly
Mar 29, 2012	685,000	Ashwaubenon, WI	045142BZ8	-/AA1	1.45%	1.45%	1.45%	1.45%	Jun 1, 2016	691,960	692,610	-650	Jun 1, 2016	Daily
Apr 17, 2012	869,963	Racine County, WI	749845NT6	-/AA1	2.10%	2.10%	2.10%	2.10%	Mar 1, 2019	880,958	871,527	9,431	Jun 1, 2016	Daily
Jun 29, 2012	146,895	Marinette, WI	568508LQ6	-/A1	2.45%	2.20%	2.61%	2.20%	Feb 1, 2020	148,113	146,654	1,459	Feb 1, 2018	Daily
May 21, 2012	397,908	Rock County, WI	772028ME3	AA/AA1	4.10%	1.40%	1.79%	1.40%	Sep 1, 2018	369,233	369,173	60	Sep 1, 2017	Daily
Jun 10, 2013	195,000	Shorewood Hills WI	825224EK0	AA+/-	2.50%	2.50%	2.50%	2.50%	May 1, 2023	196,697	191,866	4,831	May 1, 2023	Non
Jun 10, 2013	185,000	Shorewood Hills WI	825224EL8	AA+/-	2.75%	2.75%	2.75%	2.75%	May 1, 2024	185,265	183,339	1,926	May 1, 2023	Daily
Mar 23, 2012	456,592	Fitchburg, WI	338158NP9	-/AA1	2.00%	1.45%	1.45%	1.45%	Mar 1, 2019	461,642	462,069	-428	Mar 1, 2019	Daily
Aug 28, 2012	280,370	Oconto, WI	675685FJ5	AA-/AA3	4.00%	2.25%	2.25%	2.25%	Apr 1, 2020	270,628	270,933	-306	Apr 1, 2020	Non
Aug 30, 2012	511,610	Waterford, WI	941521BZ8	AA/-	2.13%	1.75%	1.75%	1.75%	Apr 1, 2019	510,605	504,770	5,835	Apr 1, 2019	Non
Aug 21, 2012	253,925	Wauwatosa, WI	943504V49	-/Aaa	2.00%	1.78%	1.78%	1.78%	Jun 1, 2021	252,220	251,295	925	Jun 1, 2021	Non
Aug 14, 2012	448,392	Green Bay, WI	392641YC4	-/AA1	3.00%	2.14%	2.14%	2.14%	Apr 1, 2023	439,807	437,770	2,037	Apr 1, 2023	Non
May 22, 2013	248,714	Jefferson SD WI	475512FM6	-/Aa3	3.10%	2.85%	2.95%	2.85%	Mar 1, 2025	245,213	242,209	3,004	Mar 1, 2020	Daily
Aug 29, 2012	222,212	Wisconsin State HEDA	976904TK8	AA/Aa3	3.95%	2.03%	2.03%	2.03%	Nov 1, 2018	216,728	217,934	-1,206	Nov 1, 2018	Non
Sep 14, 2012	518,550	Fond Du Lac School District, WI	344496JS4	-/Aa2	2.25%	1.65%	1.65%	1.65%	Apr 1, 2019	512,010	505,780	6,230	Apr 1, 2019	Non
Jul 23, 2012	2,462,460	State of Wisconsin	97705LS32	AA/Aa2	5.00%	2.34%	2.95%	2.34%	May 1, 2026	2,359,260	2,396,280	-37,020	May 1, 2022	Annually
Mar 13, 2013	90,000	Auburndale School District WI	05068PCN0	AA-/-	3.10%	3.10%	3.10%	3.10%	Mar 1, 2026	90,473	89,543	930	Mar 1, 2026	Non
Mar 13, 2013	75,000	Auburndale School District WI	05068PCK6	AA-/-	2.70%	2.70%	2.70%	2.70%	Mar 1, 2023	75,232	74,167	1,065	Mar 1, 2023	Non
Mar 11, 2013	559,800	State of Wisconsin	97705LA31	AA/Aa2	3.60%	2.00%	2.00%	2.00%	May 1, 2021	547,410	537,185	10,225	May 1, 2021	Non
Aug 26, 2014	234,000	Bank of Kaukauna	062847BJ6	Local	1.15%	1.15%	1.15%	1.15%	Aug 28, 2017	234,454	232,004	2,450	Aug 26, 2015	Monthly
May 23, 2014	249,000	Bank of WI CD	065847CR4	Local	2.05%	2.05%	2.05%	2.05%	Aug 24, 2020	252,528	247,421	5,107	Aug 24, 2020	Monthly
Aug 5, 2014	248,000	Charter Bank	16116PHH7	Local	1.50%	1.50%	1.50%	1.50%	Aug 6, 2018	250,386	245,949	4,437	Aug 6, 2018	Non
Apr 28, 2015	249,000	Commerce State	20070PHB6	Local	1.30%	1.30%	1.30%	1.30%	Oct 28, 2019	249,396	249,000	396	Oct 28, 2019	Monthly
Jun 28, 2013	248,000	First Business BCD	31938QC77	Local	1.50%	1.50%	1.50%	1.50%	Dec 28, 2018	247,834	242,393	5,441	Jun 28, 2015	Semi-Annual
Apr 28, 2015	248,000	Jp Morgan Chase	48125YBK9	Local	2.00%	2.00%	2.00%	2.00%	Oct 28, 2020	248,146	248,000	146	Oct 28, 2020	Quarterly
Apr 10, 2015	249,000	Portage County	73565NBH5	Local	1.00%	1.00%	1.00%	1.00%	Apr 10, 2018	249,366	249,000	366	Apr 10, 2018	Monthly
Apr 6, 2015	249,000	Charter Bank	747133BZ8	Local	1.85%	1.85%	1.85%	1.85%	Apr 6, 2021	249,224	249,000	224	Apr 6, 2021	Monthly
Aug 5, 2014	249,000	Security Bank	81407SAW7	Local	1.55%	1.55%	1.55%	1.55%	Dec 5, 2018	250,828	245,579	5,249	Dec 5, 2018	Non
Various	10,018	Oostburg State Bank - NOW	OOSTMM	Local	0.17%	0.17%	0.17%	0.17%	N/A	10,018	10,018	-	n/a	Liquid
Various	652	LGIP - General	LGIPGEN	State	0.12%	0.12%	0.12%	0.12%	N/A	652	652	-	n/a	Liquid
Various	10,382,598	LGIP - Building	LGIPBLDG	State	0.12%	0.12%	0.12%	0.12%	N/A	10,382,598	10,382,598	-	n/a	Liquid
Various	8,664,910	Associated Bank - Chk/Repo	ASBKREPO1	Local	0.15%	0.15%	0.15%	0.15%	N/A	8,664,910	8,664,910	-	n/a	Liquid
Various	16,129,951	Associated Bank - Repo	ASBKREPO2	Local	0.15%	0.15%	0.15%	0.15%	N/A	16,129,951	16,129,951	-	n/a	Liquid
Various	10,040	Community B & T - MM+	CBTMM1	Local	0.18%	0.18%	0.18%	0.18%	N/A	10,040	10,040	-	n/a	Liquid
Various	10,048	Cleveland State Bank	CLESTBK	Local	0.40%	0.40%	0.40%	0.40%	N/A	10,048	10,048	-	n/a	Liquid
Various	136,843	Associated Bank - Checking	ASBKCHK1	Local	0.00%	0.00%	0.00%	0.00%	N/A	136,843	136,843	-	n/a	Liquid
TOTALS	**69,736,501**									**69,420,887**	**69,374,092**	**46,795**		

Pay Downs & Sales

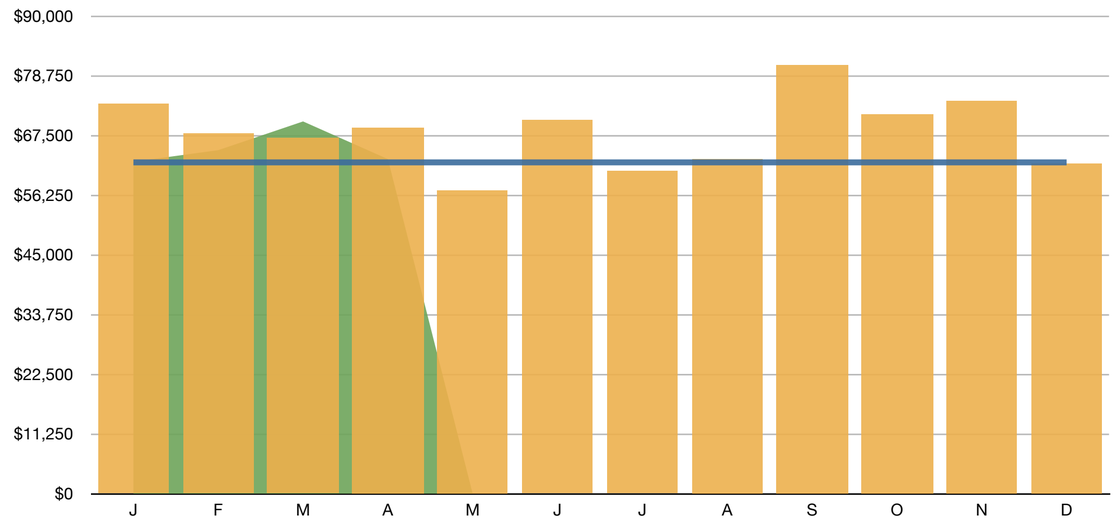
Sale Date	Book MV	Issuer	Broker	Rating	Current Rate	Gain/Loss Sale	Sale Price
Apr 20, 2015	23,051	Government National Mtg Assoc	MBS	AA+/AAA	4.00%	$ (1,360)	21,692
Apr 20, 2015	15,463	Government National Mtg Assoc	MBS	AA+/AAA	3.50%	$ (898)	14,565
Apr 15, 2015	1,791	Government National Mtg Assoc	MBS	AA+/AAA	4.00%	$ (106)	1,685
Apr 15, 2015	5,414	Government National Mtg Assoc	MBS	AA+/AAA	4.50%	$ (375)	5,039
Apr 20, 2015	18,938	Government National Mtg Assoc	MBS	AA+/AAA	2.50%	$ 530	19,468
Apr 7, 2015	1,749,609	Government National Mtg Assoc	MBS	AA+/AAA	3.80%	$ 135,685	1,885,294
04/23/2015	1,034,470	Government National Mtg Assoc	MBS	AA+/AAA	2.50%	$ 28,902	1,063,372

Communication: Investment Statements, April (Interm Finance Director)

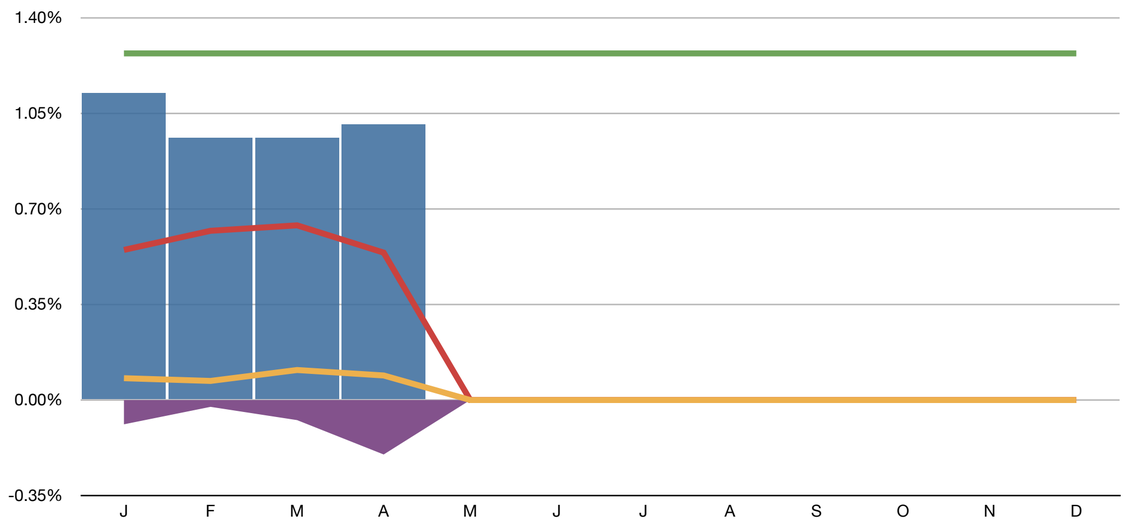
Sheboygan County

Portfolio Summary as of April 30, 2015

2015 Interest Income

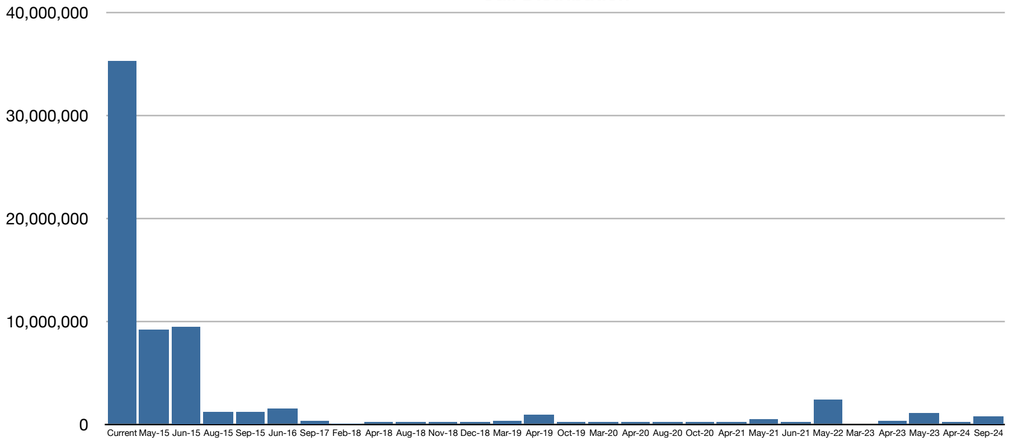


2015 Yield Benchmark

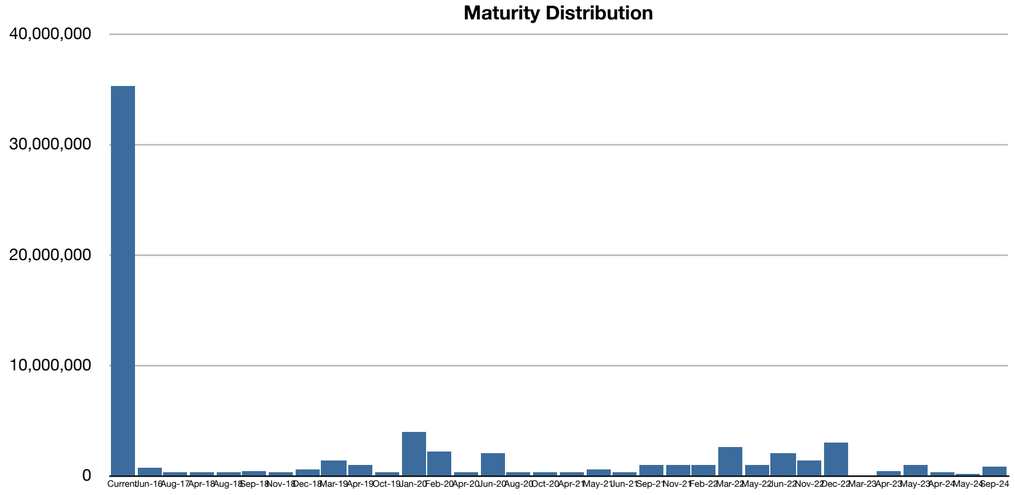


Call Ladder:	
Call Month	Market Value
Current	35,345,060
May-15	9,278,266
Jun-15	9,537,723
Aug-15	1,223,814
Sep-15	1,247,650
Jun-16	1,572,917
Sep-17	369,233
Feb-18	148,113
Apr-18	249,366
Aug-18	250,386
Nov-18	216,728
Dec-18	250,828
Mar-19	461,642
Apr-19	1,022,615
Oct-19	249,396
Mar-20	245,213
Apr-20	270,628
Aug-20	252,528
Oct-20	248,146
Apr-21	249,224
May-21	547,410
Jun-21	252,220
May-22	2,359,260
Mar-23	75,232
Apr-23	439,807
May-23	1,117,481
Apr-24	276,774
Sep-24	756,494
Sep-25	816,261
Mar-26	90,473

Call Distribution

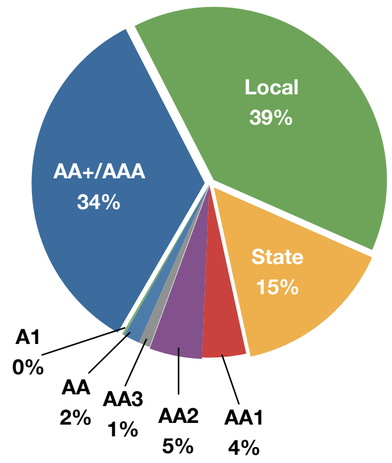


Maturity Distribution

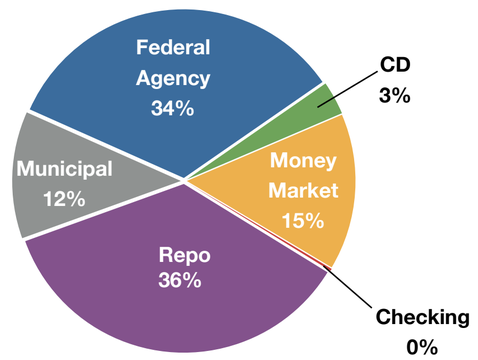


Maturity Ladder:	
Maturity Month	Market Value
Current	35,345,060
Jun-16	691,960
Aug-17	234,454
Apr-18	249,366
Aug-18	250,386
Sep-18	369,233
Nov-18	216,728
Dec-18	498,662
Mar-19	1,342,599
Apr-19	1,022,615
Oct-19	249,396
Jan-20	3,981,680
Feb-20	2,135,013
Apr-20	270,628
Jun-20	2,005,220
Aug-20	252,528
Oct-20	248,146
Apr-21	249,224
May-21	547,410
Jun-21	252,220
Sep-21	999,420
Nov-21	1,000,540
Feb-22	989,360
Mar-22	2,594,059
May-22	995,040
Jun-22	1,972,340
Nov-22	1,329,656
Dec-22	2,950,950
Mar-23	75,232
Apr-23	439,807
May-23	932,217
Apr-24	276,774
May-24	185,265
Sep-24	756,494
Mar-25	245,213
Sep-25	816,261
Mar-26	90,473
May-26	2,359,260

Credit Risk Allocation



Sector Allocation



2015 Interest	
Annual Budget	$750,000
Budget to Date	$250,000
Actual to Date	$260,751
Variance	$10,751
Budgeted Yield	1.27%
Weighted Yield	1.01%

Issuer Analysis	
Issuer	% of Portfolio
Associated Bank	35.91%
Community Bank & Trust	0.01%
FFCB	5.71%
FHLB	9.48%
FHLMC	1.92%
FNMA	12.86%
GNMA	3.72%
Fitchburg, WI	0.66%
Racine County, WI	1.27%
Ashwaubenon, WI	1.00%
Marinette, WI	0.21%
Rock County, WI	0.53%
Shorewood Hills, WI	0.55%
Oconto, WI	0.39%
Waterford, WI	0.74%
Wauwatosa, WI	0.36%
Green Bay, WI	0.63%
Jefferson SD, WI	0.35%
Wisconsin State HEDA	0.31%
Fond du Lac SD, WI	0.74%
Auburndale SD, WI	0.24%
State of Wisconsin	4.19%
Bank of Kaukauna	0.34%
Bank of WI CD	0.36%
Charter Bank	0.36%
Commerce State	0.36%
First Business BCD	0.36%
Jp Morgan Chase	0.36%
Portage County	0.36%
Pyramax	0.36%
Security Bank	0.36%
LGIP	14.96%
Oostburg State Bank	0.01%
Cleveland State Bank	0.01%

Communication: Investment Statements, April (Interm Finance Director)