

NOTICE OF MEETING
FINANCE COMMITTEE
May 27, 2026 - 3:30 PM

Administration Building - Conference Room 302
508 New York Avenue Sheboygan, WI 53081

Join Google Meeting: <http://meet.google.com/eac-jiib-ujj>

Phone Number: +1 484-816-4476
Pin: 290 007 640#

Members of the Committee may be appearing remotely. Persons wanting to observe the meeting may come to the Administration Building or listen remotely.

AGENDA

Call to Order

Certification of Compliance with Open Meeting Law

Approval of Minutes

 Finance Committee – Regular Meeting – May 13, 2026

Correspondence – None

Finance Director Report

The Finance Director Report is a summary of key activities. No action will be taken by the Finance Committee resulting from the report unless it is specific to an item on the agenda.

County Board Referrals

 Consideration of Resolution No. 04 -- Authorizing Application for Fiscal Year 2026 Justice Assistance Grant Program Award (Local Solicitation) and Entering into Memorandum of Understanding with City of Sheboygan

Information Technology

 Consideration for the Early Approval of the VoIP Phone System Upgrade funded with the use of General Fund Balance.

Treasurer

 Draft County Treasurer and Real Property Listing 2025 Annual Report

 Report of 11 Year Write Off of Tax Certificates

 Report on 2025 Sales

 Consideration of Minimum Bid on Tax Foreclosed Properties

Finance

 Financial Statements – March

 1st Quarter Variances

Approval of Vouchers

Approval of Attendance at Other Meetings or Functions

Adjournment

 Next Scheduled Meeting – June 10, 2026, 3:30 PM

Prepared by:
Jeremy Fetterer
Recording Secretary

Vernon Koch
Committee Chairperson

NOTE: A majority of the members of the County Board of Supervisors or of any of its committees may be present at this meeting, and it is likely that a majority of the Executive Committee will be present, to listen, observe and participate. If a majority of any such body is present, their presence constitutes a "meeting" under the Open Meeting Law as interpreted in *State ex rel. Badtke v. Greendale Village Board*, 173 Wis. 2d 553 (1993), even though the visiting body will take no action at this meeting.

Wis. Stat. § 19.84 requires that each meeting of a governmental body be preceded by a public notice setting forth the time, date, place, and subject matter of the meeting. This Notice and Agenda is made in fulfillment of this obligation. Electronic versions of this Notice and Agenda may hyperlink to documents being circulated to members in anticipation of the meeting and are accessible to the public for viewing. Additions, subtractions, or modifications of the hyperlinked materials do not constitute an amendment to the meeting agenda unless expressly set forth in an Amended Notice and Agenda. Members of the public are encouraged to check from time to time before the meeting to see whether the hyperlinked content has been changed from what was originally posted.

The Committee welcomes all visitors to listen and observe, but only Committee members and those invited to speak will be permitted to speak.

If listed as an agenda item – The Administrator's Report, Finance Director's Report, and Information Technology's Report is a summary of key activities. No action will be taken by the Finance Committee resulting from the reports unless it is a specific item on the agenda.

Persons with disabilities needing assistance to attend or participate are asked to notify the Administrative Assistant in the Finance Department at 920-459-3765 prior to the meeting so that accommodations may be arranged.

Finance Director, James Webb presented the Non-Department Vehicle Use Policy. Supervisor Brauer moved to approve the request. Motion seconded by Supervisor Jorgensen. Motion carried.

Auditor/Analyst, Stefanie Albrecht presented a draft Resolution No. -- Authorizing the Finance Committee and Finance Director to Balance Over Budget Departmental Accounts. Supervisor Jorgensen moved to approve resolution as drafted and introduce the resolution to the Board in June. Motion seconded by Supervisor Wegner. Motion carried.

Deputy Administrator Emily Stewart presented the Investment Statements for March.

The Committee discussed Transportation Department billing delays and operational impacts associated with recent software system transitions, staffing changes, invoice reconciliation efforts, and communication with municipalities.

Vouchers were reviewed. Supervisor Brauer moved to approve the expenditures. Motion seconded by Supervisor Wegner. Motion carried.

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

Supervisor Brauer moved to adjourn. Motion seconded by Supervisor Wegner. Motion carried.

Jeremy Fetterer
Recording Secretary

William Goehring
Secretary

1 SHEBOYGAN COUNTY RESOLUTION NO. 04 (2026/27)

2
3 Re: **Authorizing Application for Fiscal Year 2026 Justice Assistance**
4 **Grant Program Award (Local Solicitation) and Entering into**
5 **Memorandum of Understanding with City of Sheboygan**
6

7
8 **WHEREAS**, Sheboygan County and the City of Sheboygan have the opportunity to
9 obtain a federal local solicitation grant in the total amount of \$17,903.00 funded through the
10 Edward Byrne Memorial Justice Assistance Grant Program, which is the primary provider of
11 federal criminal justice funding to state and local jurisdictions; and
12

13 **WHEREAS**, in order to obtain the grant in the amount of \$17,903.00, it is necessary for
14 the County to submit an application through the Justice Assistance Grant Award Program to be
15 used to purchase law enforcement equipment permitted under the grant funding announcement
16 and for the County to enter into a Memorandum of Understanding with the City of Sheboygan
17 for the sharing of grant proceeds and the equipment purchase therewith under terms similar to
18 previous memoranda of understanding with the City of Sheboygan for previous similar grant
19 award sharing; and
20

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

24 **WHEREAS**, this Resolution was the subject of a public notice when it was introduced at
25 the May 12th, 2026, Law Committee meeting in which the Committee voted to sponsor the
26 Resolution.
27

28 **NOW, THEREFORE, BE IT RESOLVED** that the Sheboygan County Board of
29 Supervisors authorizes and ratifies such actions already taken consistent with this resolution,
30 the County Board Chairperson and/or the Emergency Management Director as appropriate to
31 sign all documents necessary for the local solicitation grant application and the administration
32 thereof, provided that no such document shall obligate Sheboygan County for the expenditure of
33 County funds not reimbursed by the grant proceeds.
34

35 **BE IT FURTHER RESOLVED** that the County Board Chairperson and/or the Emergency
36 Management Director as appropriate is/are authorized on behalf of the County Board to execute
37 the 2026 Justice Assistance Grant Program Award Memorandum of Understanding between the
38 City of Sheboygan and the County of Sheboygan for the funds and the equipment purchased
39 therewith to be shared with the City of Sheboygan under terms similar to previous memoranda
40 of understanding with the City of Sheboygan for previous similar grant award sharing.
41

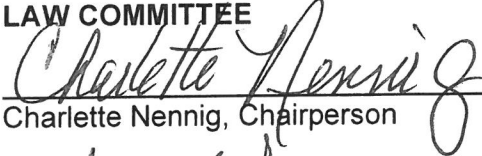
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BE IT FURTHER RESOLVED that the Emergency Management Director is designated as the official representative of Sheboygan County to act in connection with the application and to provide such additional information as may be required.

Respectfully submitted this 19th day of May, 2026.

LAW COMMITTEE


Charlette Nennig, Chairperson


Gerald Jorgensen, Vice-Chairperson


Suzanne Speltz, Secretary


Carl Nonhof


David Otte

Opposed to Introduction:

**FISCAL YEAR 2026 JUSTICE ASSISTANCE GRANT (JAG)
PROGRAM AWARD
MEMORANDUM OF UNDERSTANDING
BETWEEN THE CITY OF SHEBOYGAN AND
THE COUNTY OF SHEBOYGAN
(Local Solicitation)**

THIS AGREEMENT is made and entered into this ____ day of _____, 2026, by and between the City of Sheboygan, acting by and through its governing body, and the County of Sheboygan, by and through its governing body (hereinafter referred to as CITY and COUNTY, respectively), both of Sheboygan County, State of Wisconsin,

WITNESSETH

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

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

WHEREAS, CITY agrees COUNTY will be the fiscal agent for the fiscal year 2026 Justice Assistance Grant (“JAG”) Program funds (local solicitation) award; and

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

NOW, THEREFORE, CITY and COUNTY agree as follows:

Section 1. CITY agrees COUNTY will be the fiscal agent for the fiscal year 2026 JAG program funds (local solicitation) and COUNTY shall be responsible for providing results measuring data as required under the Government Performance and Results Act of 1993 (GPRA), and the GPRA Modernization Act of 2010, P.L. 111-352. CITY will cooperate with COUNTY in protecting such data in its possession to allow COUNTY to fulfill these requirements.

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

Grant Total	\$17,903.00
City Portion	8,951.50
County Portion	8,951.50

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

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

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

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

APPROVED by the parties through signature of the following officials:

CITY OF SHEBOYGAN:

Ryan J. Sorenson, Mayor

Date

Kurt Zempel, Chief of Police

Date

COUNTY OF SHEBOYGAN:

Keith Ablor, County Board Chair

Date

Steve Steinhardt, Emergency Management
Director

Date

C:456\452200

FISCAL NOTE
May 2026

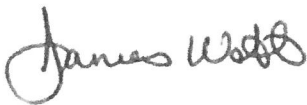
Resolution No. 04 (2026/27) RE: Authorizing Application for Fiscal Year 2026 Justice Assistance Grant Program Award

Funding:

This resolution authorizes application for the Fiscal Year 2026 Edward Byrne Memorial Justice Assistance Grant (JAG) Program Local Solicitation and execution of a Memorandum of Understanding with the City of Sheboygan related to shared grant proceeds and equipment purchases.

The total grant award is anticipated to be approximately \$17,903, funded entirely through federal sources. There are **no required County matches and no increase to the County tax levy associated with this resolution.**

Respectfully Submitted,



James Webb, Finance Director
May 19, 2026



SHEBOYGAN COUNTY

Christopher S. Lewinski
Information Technology Director

To: Members of the Finance Committee

CC: Alayne Krause, James Webb

Date: May 27, 2026

Subject: Early Approval of VoIP Phone System Upgrade and Use of General Fund Balance

One of Information Technology's capital projects planned for 2027 is the upgrade of the Voice Over Internet Protocol (VoIP) phone system that was originally deployed in 2017. This project will upgrade a system that is no longer receiving software or hardware support and is only eligible for critical security patches.

The funding request for this project in 2025 was for \$500,000. Due to current hardware component shortages causing volatility in the technology market, a revised budgetary quote for this same upgrade in 2027 has increased to \$650,000.

The phone system manufacturer is highly motivated to retain Sheboygan County as a valued customer, and they strongly recommend that the County upgrade its phone system sooner than 2027 to ensure the security and reliability of its phone system on a supported platform. As such, the manufacturer and its value-added reseller (VAR), have combined discounted governmental pricing with hardware incentives to discount the cost of this upgrade. The latest quote, valid through May 31, 2026, is \$419,283.

As Information Technology Director, I recommend that Sheboygan County take advantage of this discounted price offered through the end of this month. Therefore, I respectfully request the approval to utilize \$293,228 from the general fund unassigned fund balance to fund the first phases of this project in 2026, and amend the 2026 budget accordingly. The remaining \$126,054 would be billed in 2027 with the completion of the project, utilizing capital project funding.

Thank you for your consideration.

Respectfully yours,

1. Department and Contact Information

- **Department Name:** Treasurer and Real Property Listing
- **Department Head Name:** Laura Henning-Lorenz
- **Date of Submission:** February 18, 2026

2. Department Mission and Role

- **Department-Specific Mission Statement (Purpose Statement):**

Serve the public and other units of government in the most friendly, efficient, and effective manner possible by providing assessment, tax, real property, and fiduciary information.

- **Main Functions/Role and Community Service (2 paragraphs):**

The County Treasurer’s office serves as the custodian of county funds and plays a central role in managing the county’s assessment, taxation, and fiduciary functions as outlined in Wisconsin State Statutes. The office is responsible for receiving and disbursing county monies, maintaining accurate financial records, collecting and settling property taxes, and ensuring proper distribution of tax revenues to local governments and school districts. The County Treasurer also oversees tax delinquency processes, issues tax certificates, and administers tax deed proceedings in accordance with statutory requirements. By safeguarding public funds, upholding transparent financial practices, and ensuring compliance with state tax and fiscal laws, the County Treasurer supports the county’s financial stability and the effective delivery of public services.

Real Property Listing is responsible for compiling and updating parcel maps, legal descriptions, ownership records, and taxation districts; processes recorded real estate documents; and ensures that all property information is properly recorded and shared with assessors, municipalities, and the Wisconsin Department of Revenue. By serving as the central hub for land-related data and ensuring consistency between assessment, taxation, and land information systems, Real Property Listing plays a key role in supporting transparent taxation, efficient public services, and reliable property records for residents, businesses, and governments.

3. Quantitative Facts

- **3-6 Quantitative Facts from 2025:**

280 boundary change documents affecting 920 parcels.

4,354 straight transfer documents affecting 5,387 parcels.

31,381 Lottery and Gaming Credits on the December 2025 tax bills providing \$5,201,562 in direct property tax relief in Sheboygan County.

44,910 First Dollar Credits on the December 2025 tax bills providing \$2,480,609 in direct

property tax relief in Sheboygan County.

\$237,905,713 total amount of countywide 2025 tax roll.

\$15,463,905,000 total 2025 assessed value of property in Sheboygan County.

4. 2025 Year in Review

- **2025 Year in Review Summary (up to 3 paragraphs):**

Key Goals Achieved in 2025 were as follows:

1. Worked on the Tyler Muni EERP system re-launch project, learning and supporting accounts receivable, accounts payable, payroll, and general ledger modules.
2. Successfully culled and prepared several drives, folders, and files for the IT conversion to Google.
3. Implemented 2023 WI Act 235.
4. Onboarded a new team member.
5. Commenced preparation of the 2026 migration of the land record enterprise software system to a cloud-based platform.
6. Streamlined the tax bill process, providing a new and improved tax bill to the property owners of Sheboygan County.

2025 Year In Review

In 2025, our office advanced several major initiatives while continuing to support the county's growing operational and statutory demands. We played a key role in the Tyler Muni EERP system re-launch, gaining and sharing knowledge in accounts receivable, accounts payable, cash receipting, payroll, and general ledger functions; prepared drives, folders, and files for the countywide IT conversion to Google; implemented 2023 WI Act 235; welcomed and onboarded a new team member; began preparing for the 2026 migration of the land records enterprise system to a cloud-based platform; and streamlined the tax bill process to deliver an improved bill to Sheboygan County property owners. These achievements were made while collaborating daily with state, local, and internal partners amid rapidly increasing requirements and project workloads. Although staffing limitations continue to challenge our ability to take on projects, the progress made this year reflects the team's dedication, adaptability, and commitment to serving the public and positions us well for continued success in the year ahead.

5. 2026 Year Ahead

- **2026 Year Ahead Summary (up to 3 paragraphs):**

2026 Goals

1. Migrate the land record enterprise software system to a cloud-based platform. This migration will affect County users, 28 municipalities, banks, assessors, and

- web portal users.
2. Collaboration with the Municipal Task Workgroup on the migration of the land record enterprise software system.
 3. Updating and in many cases re-writing instructions for changes to processes within the cloud-based land record software system. This will be a multi-year project that will begin with the most critical documents.
 4. Education to municipal clerks and treasurers, banks, assessors, and other users of the cloud-based land record enterprise software system.
 5. Implement an entirely new process for certifying the Lottery and Gaming Credits.

2026 Looking Ahead

As we look to 2026, our office is preparing for a transformative year centered on the migration of the land record enterprise software system to a cloud-based platform. This major initiative will involve coordinated efforts with the Municipal Task Workgroup, extensive updates to process documentation, and comprehensive training for municipal clerks and treasurers, banks, assessors, and other system users. We will also implement a new certification process for Lottery and Gaming Credits, further modernizing our operations. While the scope of these projects is significant, our team remains committed to delivering accurate, timely, and customer-focused service. With continued collaboration and a shared commitment to improvement, we are ready to meet the challenges ahead and strengthen the systems that support our communities.



SHEBOYGAN COUNTY TREASURER AND REAL PROPERTY LISTING OFFICE

Laura Henning-Lorenz
County Treasurer

Michele Steffes
Deputy Treasurer/Administrative Manager

Report

To: The Sheboygan County Finance Committee
From: Laura Henning-Lorenz *LHL*
Re: Report of 11 Year Write-Off of Tax Certificates
Date: May 21, 2026

The Sheboygan County Treasurer and Real Property Listing Office will be writing off of the following unpaid tax certificate, as required by Wisconsin State Statute 75.20. Wisconsin State Statute doesn't provide a formal means by which this process is to take place. The County Treasurer is reporting this information to the Sheboygan County Finance Committee as a means of documenting it in the meeting minutes for transparency and audit purposes.

Wisconsin State Statute 75.20 states that tax certificates shall be void after 11 years following December 31 of the year in which such certificates were dated. The statute goes on to state that no action shall commence on any tax certificate after it shall have become void by virtue of the statute of limitations provided in 75.20 of the Wisconsin State Statutes. The (County's) interest in the land represented by such certificate shall terminate upon the last date upon which an action could have been commenced thereon if no summons and complaint was served and filed prior to such date. Our office is to cancel all tax certificates which have become void by limitation and shall make an entry in the treasurer's record of unredeemed property subject to a tax certificate evidencing such cancellation.

The write off is for one specific parcel. This parcel is located in the Village of Random Lake and specifically located in between the railroad track and Allen Street. It consists of land only and had been considered previously contaminated due to it being used by the below former business as an oil transfer station. The former business has been dissolved and the individuals, Dan and Sherri Uelmen, have stopped paying the taxes.

11 Year Write-Off As Of January 1, 2026							
According to WI State Statute 75.20							
Parcel Number	Name	Tax Year	Bill Number	Tax Balance	Interest	Penalty	Total Due
59176740511	D & S INC	2013	106	\$2.09	\$3.01	\$1.50	\$6.60
							\$6.60

2025 In Rem Sales Report to Finance Committee								
Parcel Number Order								
May 20, 2026								
Row	A	B	C	D	E	F	G	H
1	Applicable Law for Proceeds	2023 WI Act 207	2023 WI Act 207	2023 WI Act 207	2023 WI Act 207	2023 WI Act 207	2023 WI Act 207	
2	Award Date	12/10/2025	12/10/2025	12/10/2025	12/10/2025	12/10/2025	12/10/2025	
3	Sale Date	12/10/2025	12/10/2025	12/10/2025	12/10/2025	12/15/2025	12/26/2025	
4	Parcel No.	59024361065	59024361066	59024361068	59024361069	59111522420	59281501820	
5	Former Owner	Salzwedel	Salzwedel	Salzwedel	Salzwedel	Michaelson	Capetillo	
6	Asset No.	11050	11049	11048	11047	11051	11052	
7	Asset Type	E	E	E	E	E	E	
8	In Rem	51	51	51	51	51	51	
9								
10	Total Revenue	1.00	1.00	1.00	1.00	91,500.00	8,000.00	
11	Total County Costs	(415.08)	(436.58)	(436.58)	(407.78)	(8,631.14)	(13,111.97)	
12	Payment to Municipality for Specials	-	-	-	-	-	-	
13	Other Payment(s)	-	-	-	-	-	-	
14	Payment to Former Owner	-	-	-	-	(82,868.86)	-	
15	JDE Gain(+)/Loss(-)	(414.08)	(435.58)	(435.58)	(406.78)	-	(5,111.97)	(6,803.99)

Consideration of Minimum Bid on Tax Foreclosed Properties
 Class 3 Sealed Bid Sale
 As of May 21, 2026

A	B	C	D	E	F	G	H
		59111522140 Estate of Nolan Hollister et al E Water & Huntington Ave Village of Cascade (land only)	59176740951 Kelly Morgan 59 Butler Street Village of Random Lake	59191770730 Estate of Richard G Eisenreich 326 N Harmon Street Village of Waldo	59271823371 J & S Land Development Inc S Hills Drive City of Plymouth (land only)	59281321280 Abigail Shisler 3723 S 12th Street City of Sheboygan	59281479118 Aamay Sheboygan LLC 3711 Greenwing Drive City of Sheboygan
1	Real Estate Taxes (including interest & penalties)	\$ 47.70	\$ 11,758.57	\$ 6,414.98	\$ 1,267.57	\$ 16,653.70	
2	Acquisition Costs	\$ 502.49	\$ 511.54	\$ 1,122.37	\$ 511.54	\$ 1,111.54	
3	Maintenance & Utility Expenses to Date	\$ -	\$ -	unknown	\$ -	unknown	
4	County Specials (includes interest and penalties)	\$ -	\$ -	\$ -	\$ -	\$ -	
5	Subtotal	\$ 550.19	\$ 12,270.11	\$ 7,537.35	\$ 1,779.11	\$ 17,765.24	\$ -
6							
7							
8	Estimated Real Estate Taxes through December	\$ 10.00	\$ 2,600.00	\$ 1,900.00	\$ 2.00	\$ 4,000.00	
9	Estimated Maintenance through August	\$ -	\$ 300.00	\$ 300.00	\$ -	\$ 400.00	
10	Estimated Utilities through August	\$ -	unknown	unknown	\$ -	unknown	
11	Estimated Advertising through August	\$ 85.00	\$ 85.00	\$ 85.00	\$ 85.00	\$ 85.00	
12	Estimated Recording Fee	\$ 30.00	\$ 30.00	\$ 30.00	\$ 30.00	\$ 30.00	
13	Estimated Labor (Corp. Counsel & Trs/RPL)	\$ 1,550.00	\$ 1,550.00	\$ 1,550.00	\$ 1,550.00	\$ 1,550.00	
14	Subtotal	\$ 1,675.00	\$ 4,565.00	\$ 3,865.00	\$ 1,667.00	\$ 6,065.00	\$ -
15							
16	Municipal Specials (includes interest)	\$ -	\$ 287.67	\$ -	\$ -	\$ 1,771.52	
17	Pending Municipal Specials	\$ -	\$ -	\$ -	\$ -	\$ -	
18	Subtotal	\$ -	\$ 287.67	\$ -	\$ -	\$ 1,771.52	\$ -
19							
20	Total Costs and Estimated Costs	\$ 2,225.19	\$ 17,122.78	\$ 11,402.35	\$ 3,446.11	\$ 25,601.76	\$ -
21							
22							
23	Parcel Size	1.00 acre Approx. 123' wide x 384' long	0.150 acre Approx. 45' wide x 125' long	0.350 acre Approx. 113' wide x 132' long	0.070 acre Approx. 34' wide x 104' long	0.424 acre Approx. 105' wide x 181' deep	
24	Estimated Fair Market Value	\$ 1,800	\$ 178,400	\$ 134,500	\$ 100	\$ 259,300	
25	Comparable Market Analysis	\$ 1,000	\$ 189,900	\$ 45,000	none	\$ 225,900	
26	Previous Minimum Bid (Sealed Bid)						
27	Previous Minimum Bid (WI Surplus)						
28	Treasurer's Suggested Minimum Bid	\$ 1,000	\$ 189,900	\$ 45,000	\$ 1	\$ 225,900	
29	Minimum Bid Set by the Finance Committee						



WISCONSIN

Financial Overview

March 2026

Finance Committee & County Administrator Report

Budget Variance Summary

Year to Date March 31, 2026

	Fund					
	General	Special Revenue	Enterprise	Internal Service	Total	Transportation
Change in Fund Balance	\$ (2,156,950)	\$ (726,649)	\$ (5,788,770)	\$ (400,192)	\$ (9,072,561)	\$ 4,253,777
Plus: unbudgeted depreciation			1,312,116	97,892	\$ 1,410,008	
Adjusted Change in Fund Balance	<u>\$ (2,156,950)</u>	<u>\$ (726,649)</u>	<u>\$ (4,476,654)</u>	<u>\$ (302,300)</u>	<u>\$ (7,662,553)</u>	<u>\$ 4,253,777</u>
Budgeted Change in Fund Balance to Date	\$ (3,104,585)	\$ (69,491)	\$ (3,095,655)	\$ (201,902)	\$ (6,471,633)	\$ 3,447,396
Variance Actual to Budget	<u>\$ 947,635</u>	<u>\$ (657,158)</u>	<u>\$ (1,380,999)</u>	<u>\$ (100,398)</u>	<u>\$ (1,190,920)</u>	<u>\$ 806,381</u>

Enterprise fund includes Lake Breeze Aviation, Highway, and Rocky Knoll

Department Budget Variance Summary

Year to Date March 31, 2026

Department	Total Variance
General Fund	
Airport	\$ 34,684
Bldg Services	\$ 121,707
Clerk of Crts	\$ 229,742
Corp Counsel	\$ 219
County Administrator	\$ 4,172
County Board	\$ 19,789
County Clerk	\$ (42,037)
Circuit Court	\$ 9,034
DA	\$ (21,280)
Finance	\$ 62,703
Human Resources	\$ 20,558
Medical Examiner	\$ 2,930
Nondepart'l	\$ 374,659
Planning & Conservation	\$ (35,468)
Register of Deeds	\$ 69,498
Sheriff	\$ 85,069
Tax Foreclosures	\$ (12,008)
Treasurer	\$ 24,875
UW Extension	\$ 24,494
UW GB - Sheboygan Campus	\$ (26,836)
Veterans' Comm	\$ (5,760)
Veterans' Service	\$ 6,891
Total - General Fund	\$ 947,635

Department	Total Variance
Special Revenue	
Community Programs	\$ (1,055,246)
Economic Support	\$ (30,203)
Elder Services	\$ 29,499
HHS Administration	\$ 317,344
Public Health Service	\$ 108,616
Social Services	\$ (28,250)
Total HHS	\$ (658,240)
Public Safety - Spec Rev	\$ 1,082
Total - Special Revenue	(657,158)

Department	Total Variance
Enterprise Funds	
Lake Breeze Aviation	\$ 171,094
Highway	\$ (3,187,929)
Rocky Knoll	\$ 1,635,836
Total - Enterprise Fund	\$ (1,380,999)

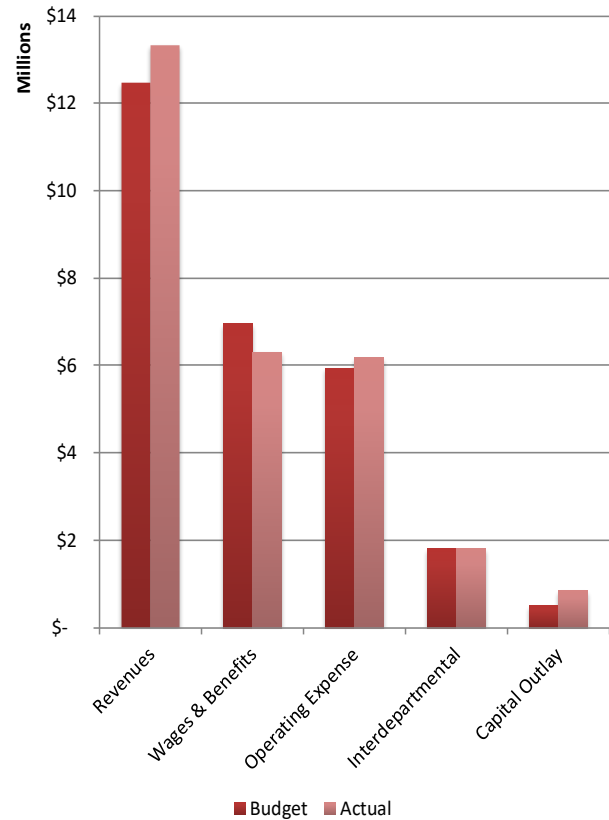
Department	Total Variance
Internal Services	
Employee Benefits	\$ (212,233)
Info Technology	\$ 170,823
Prop Ins	\$ (58,988)
Total - Internal Servs	(100,398)

Department	Total Variance
Transportation	
Transportation	\$ 806,381
Total - Transportation	\$ 806,381

General Fund (Budget to Actual)

Year to Date March 31, 2026

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 12,479,224	\$ 13,324,324	\$ 845,100	107%
Wages & Benefits	(6,965,239)	(6,309,649)	655,590	91%
Operating Expense	(5,931,774)	(6,188,779)	(257,005)	104%
Interdepartmental	(1,809,803)	(1,790,559)	19,244	99%
Capital Outlay	(500,549)	(836,178)	(335,629)	167%
Total Expenses	(15,207,365)	(15,125,165)	82,200	99%
Other Financing	(376,444)	(356,109)	20,335	95%
Change in Fund Balance	\$ (3,104,585)	\$ (2,156,950)	\$ 947,635	69%



General Fund (Variance Change)

Year to Date March 31, 2026

	<u>Prior Month</u>	<u>Variance Current Month</u>	<u>Change</u>
Revenues	\$ 867,845	\$ 845,100	\$ (22,745)
Wages & Benefits	445,806	655,590	209,784
Operating Expense	(455,557)	(257,005)	198,552
Interdepartmental	(3,145)	19,244	22,389
Capital Outlay	<u>(802,338)</u>	<u>(335,629)</u>	<u>466,709</u>
Total Expenses	(815,235)	82,200	897,434
Other Financing	<u>(68,146)</u>	<u>20,335</u>	<u>88,481</u>
Change in Fund Balance	<u>\$ (15,536)</u>	<u>\$ 947,635</u>	<u>\$ 963,171</u>

- Revenue is positive due to more than budgeted interest income, opioid revenues and recognition of LFRF revenue.
- Wages & benefits positive variance due to timing of wage increases and budget spread
- Capital outlay negative variance due to capital outlay purchases versus the budget spread timing

General Fund – Department Analysis

Year to Date March 31, 2026

Overall Budget

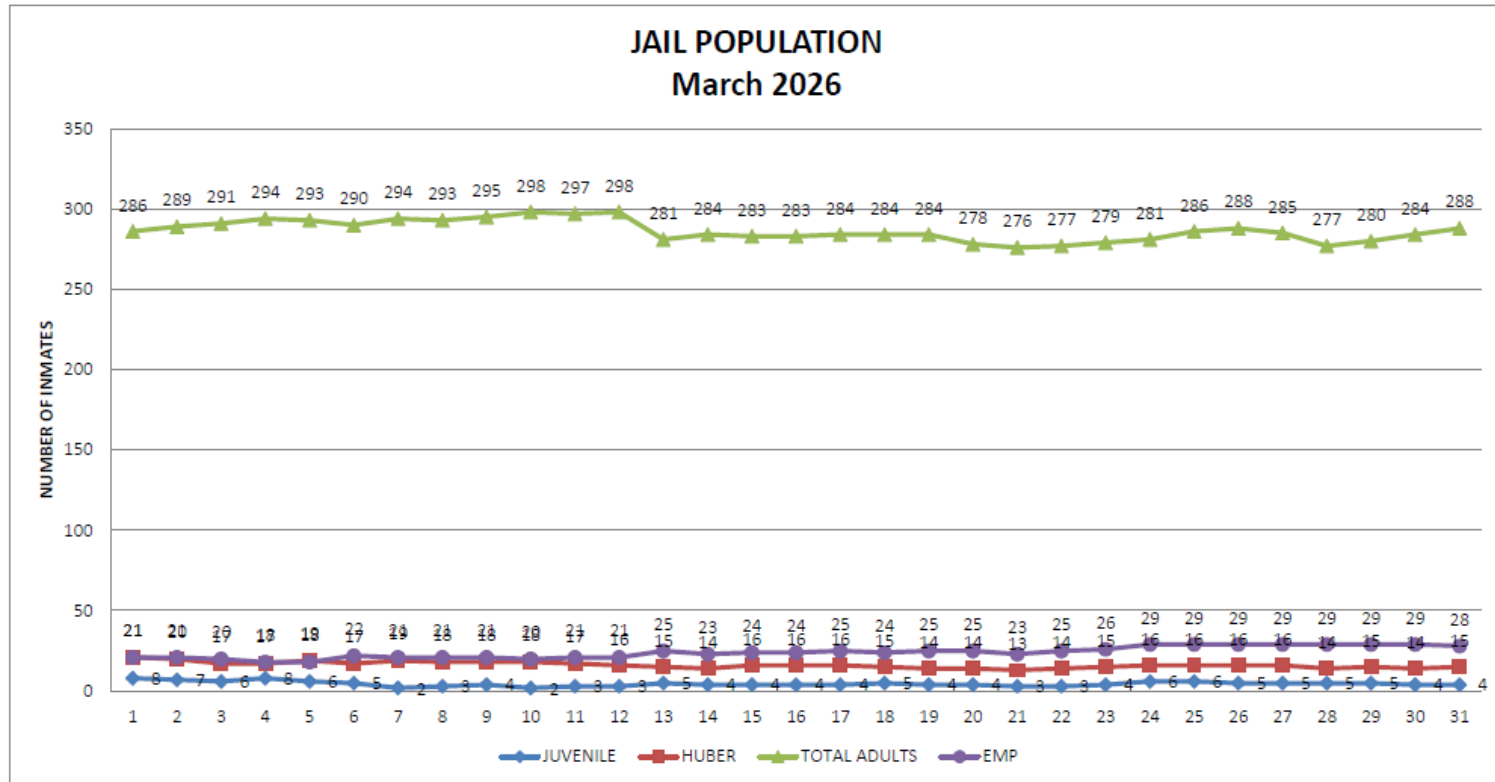
Overtime

Department	Revenues				Expenditures		Other Financing		Total	% of Outflow	Department	Budget	Overtime Actual	\$ Variance	% of Variance				
Airport	\$	15,176	\$	19,508	\$	-	\$	34,684	↑	20.74%	Airport	\$	-	\$	-	→	0.00%		
Building Services		87,275		20,297		14,135		121,707	↑	10.92%	Building Services	-	-	-	-	→	0.00%		
Clerk of Courts		163,673		66,069		-		229,742	↑	28.00%	Clerk of Courts	-	-	-	-	→	0.00%		
Corporation Counsel		(4,500)		4,719		-		219	→	0.12%	Corporation Counsel	-	-	-	-	→	0.00%		
County Administrator		-		4,172		-		4,172	↑	4.05%	County Administrator	-	-	-	-	→	0.00%		
County Board		-		19,789		-		19,789	↑	25.10%	County Board	-	-	-	-	→	0.00%		
County Clerk		1,074		(43,111)		-		(42,037)	↓	-41.09%	County Clerk	-	-	-	-	→	0.00%		
Circuit Court		(410)		9,444		-		9,034	↑	9.47%	Court Commissioner	-	-	-	-	→	0.00%		
District Attorney		(69,386)		48,106		-		(21,280)	↓	-7.82%	District Attorney	-	-	-	-	→	0.00%		
Finance		1,905		84,429		(23,631)		62,703	↑	10.86%	Finance	-	-	-	-	→	0.00%		
Human Resources		(10,620)		(5,977)		37,155		20,558	↑	7.38%	Human Resources	-	-	-	-	→	0.00%		
Medical Examiner		14,625		(11,695)		-		2,930	↑	3.24%	Medical Examiner	-	-	-	-	→	0.00%		
Non-Departmental		860,359		(523,387)		37,687		374,659	↑	11.90%	Non-Departmental	-	-	-	-	→	0.00%		
Planning & Conservation		(141,836)		60,835		45,533		(35,468)	↓	-5.62%	Planning & Conservation	-	-	-	-	→	0.00%		
Register of Deeds		11,801		59,047		(1,350)		69,498	↑	27.26%	Register of Deeds	-	-	-	-	→	0.00%		
Sheriff		(56,844)		182,424		(40,511)		85,069	→	1.25%	Sheriff	-	-	-	-	→	0.00%		
Tax Foreclosures		(15,052)		3,044		-		(12,008)		N/A	Tax Foreclosures	-	-	-	-	→	0.00%		
Treasurer		(3,598)		77,156		(48,683)		24,875	↑	9.75%	Treasurer	-	-	-	-	→	0.00%		
UW GB - Sheboygan Campus		-		(26,836)		-		(26,836)	↓	-85.76%	UW Campus	-	-	-	-	→	0.00%		
UW Extension		(6,941)		31,435		-		24,494	↑	21.80%	UW Extension	-	-	-	-	→	0.00%		
Veterans Commission		-		(5,760)		-		(5,760)	↓	-110.97%	Veterans Commission	-	-	-	-	→	0.00%		
Veteran's Services		(1,601)		8,492		-		6,891	↑	7.61%	Veteran's Services	-	-	-	-	→	0.00%		
Total General Fund	\$	845,100	\$	82,200	\$	20,335	\$	947,635		6.23%	Total General Fund	\$	-	\$	-	\$	-	→	0.00%

- Airport – Variance is due to the Kohler payment not disbursed but lower customs flights due to weather
- Building Services – Revenue variance due to Museum agreement and associate maintenance costs and revenue due to a second electrician; Expenditure variance due to positive wages and benefits but encumbered dollars for boiler replacement
- County Board – Expenditure variance due to fewer per diems requested than budgeted and benefits to be transferred in, in second quarter
- County Clerk – Expenditure variance due to awaiting election related reimbursement from municipalities
- Non Departmental – Revenue variance due to higher than budgeted investment interest, opioid settlement revenue and recognition of LFRF revenue; Expenditure variance due to recognition of LFRF expenses
- Register of Deeds – Revenue variance due to fluctuations to real estate and encumbrance activity; Expenditure variance due to unfilled staff position, savings from anticipated postage, and timing of office supplies order
- Treasurer – Expenditure variance due to timing of the computer equipment and system support costs
- UW GB – Sheboygan Campus – Expenditure variance due to more than budgeted heating and elevator expenses
- UW Extension – Expenditure variance due to timing Summer intern and an unfilled administrative associate position
- Veterans Commission – Expenditure variance due to a high number of emergency requests for repairs, housing and food

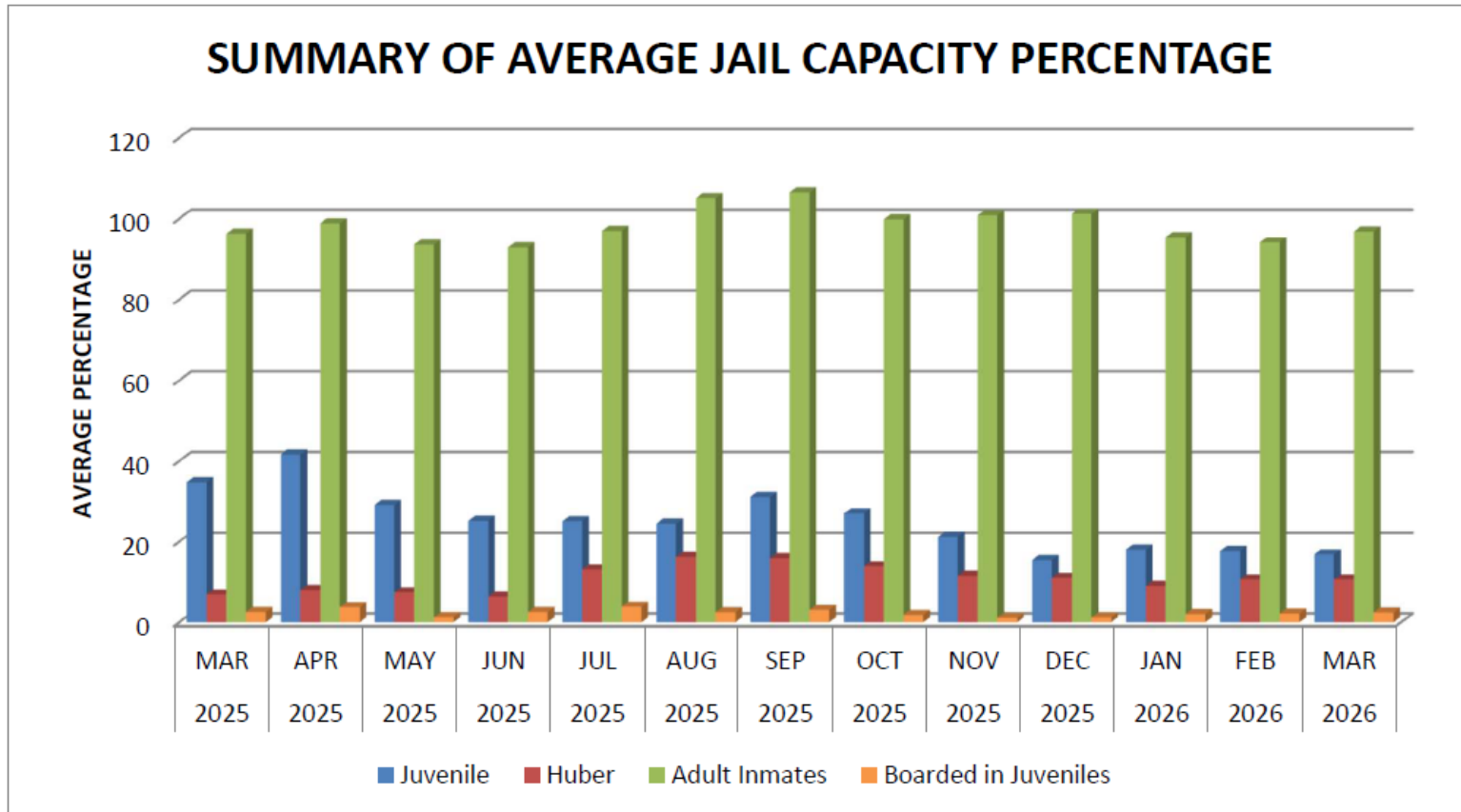
General Fund – Sheriff’s Department

As of March 31, 2026



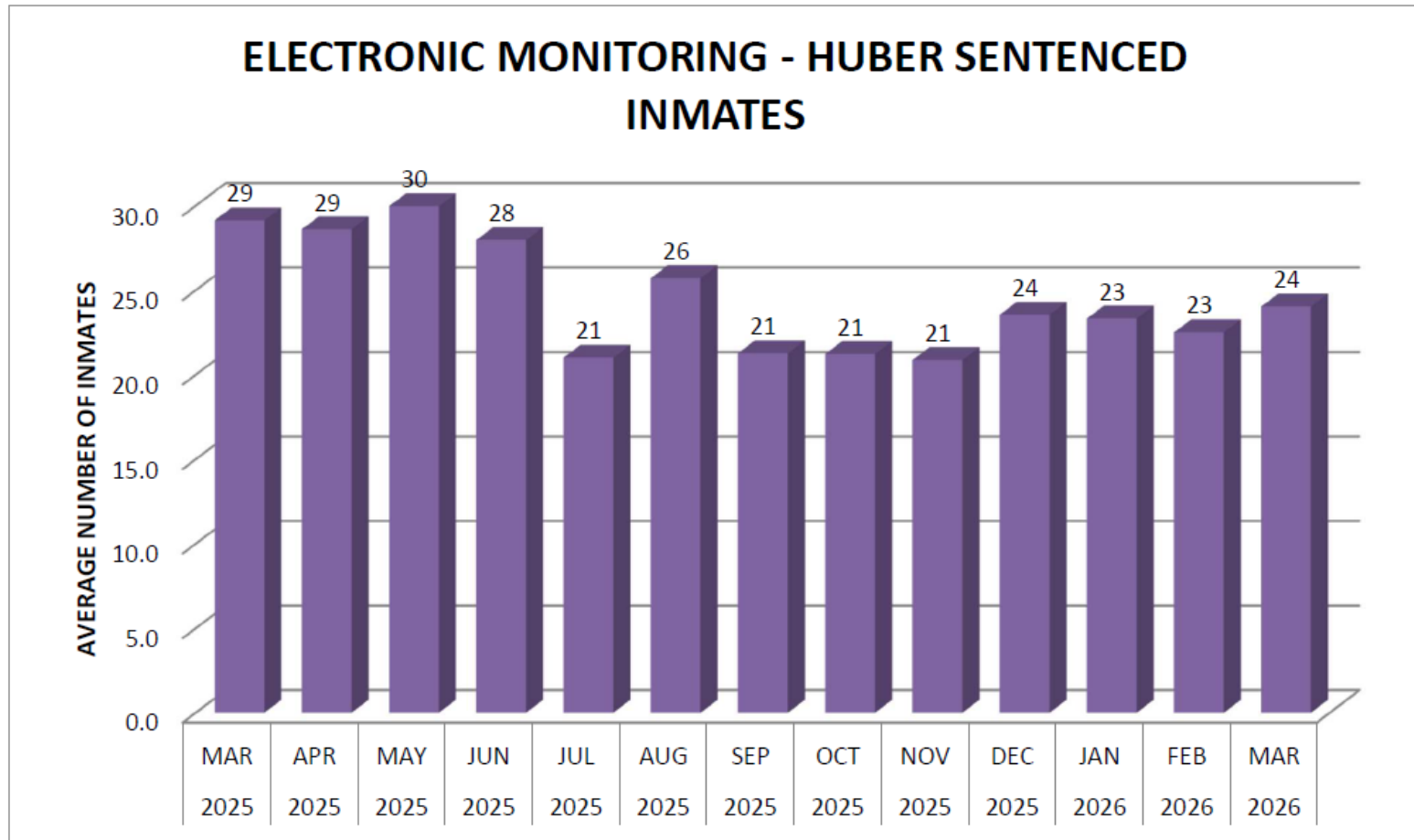
General Fund – Sheriff’s Department

As of March 31, 2026 (13 Month History)



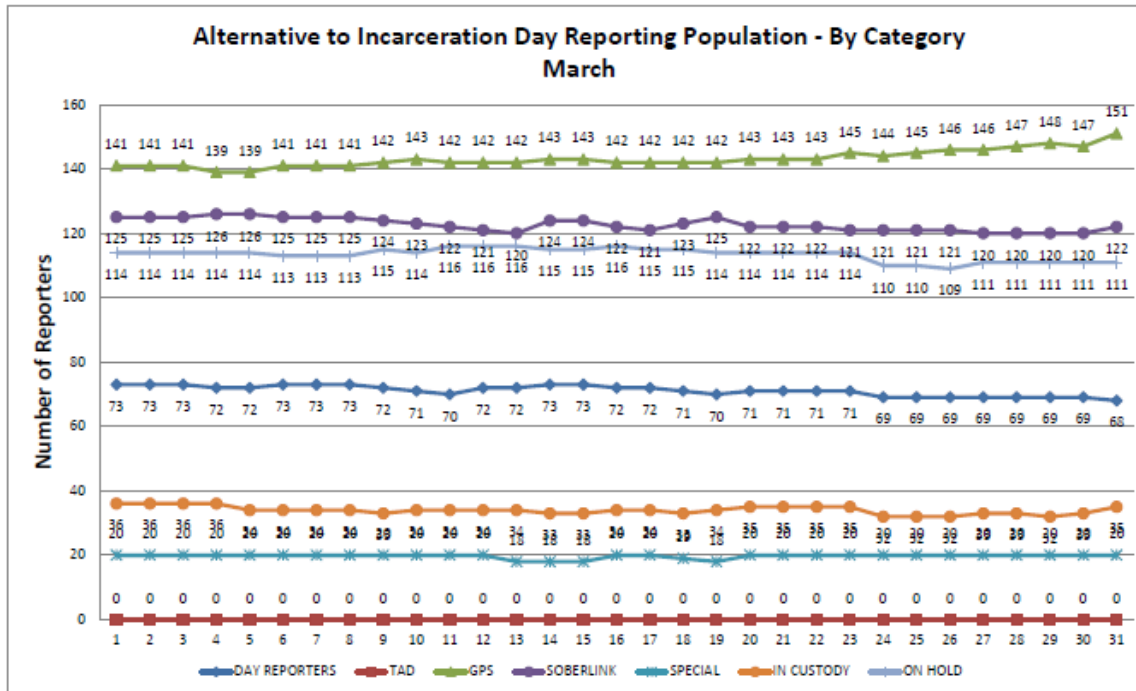
General Fund – Sheriff’s Department

As of March 31, 2026 (13 Month History)



General Fund – Sheriff’s Department

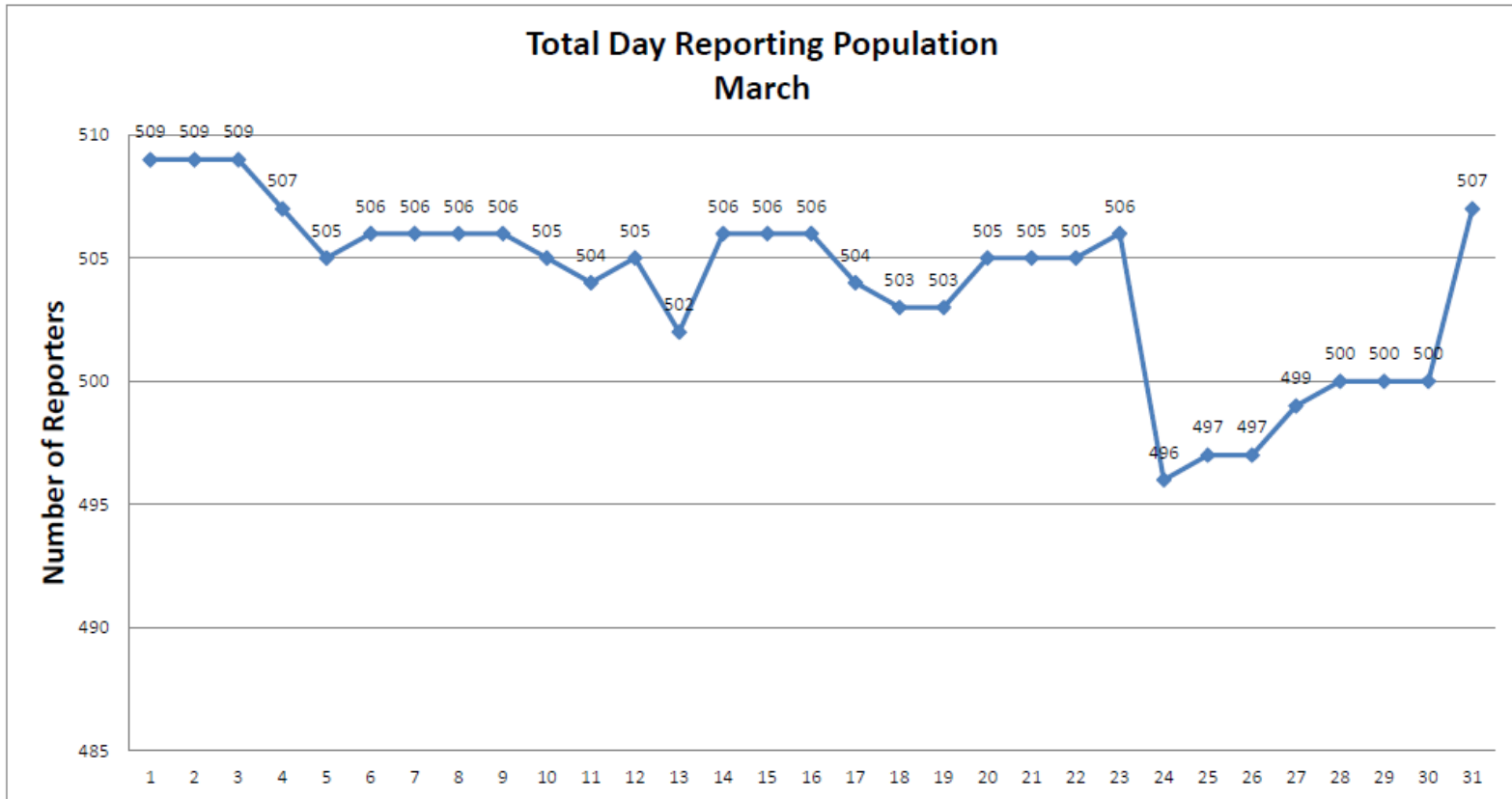
As of March 31, 2026



- DAY REPORTERS** NOT ON EQUIPMENT - CHECKING IN & GIVEN A DRUG TEST OR PBT
- TAD** ALCOHOL BRACELET - RARLEY USED
- GPS** GPS BRACELET
- SOBERLINK** HAND HELD ALCOHOL DEVICE
- SPECIAL** THESE ARE DRUG COURT, VETERAN COURT CLIENTS, OR SPECIAL MONITORING REQUESTED BY THE COUNTY
- IN CUSTODY** CLIENTS THAT WERE ON DAY REPORTING BUT ARE BACK IN OUR CUSTODY DUE TO VARIOUS REASONS. THEY ARE ALREADY ACCOUNTED FOR WITH OUR INMATES HOUSED POPULATION
- ON HOLD** CLIENTS HAVE OPEN DAY REPORTING CASES AND ARE EITHER IN CUSTODY IN ANOTHER FACILITY, AWOL, OR DAY REPORTING HAS BEEN REMOVED, BUT CASE IS STILL OPEN.

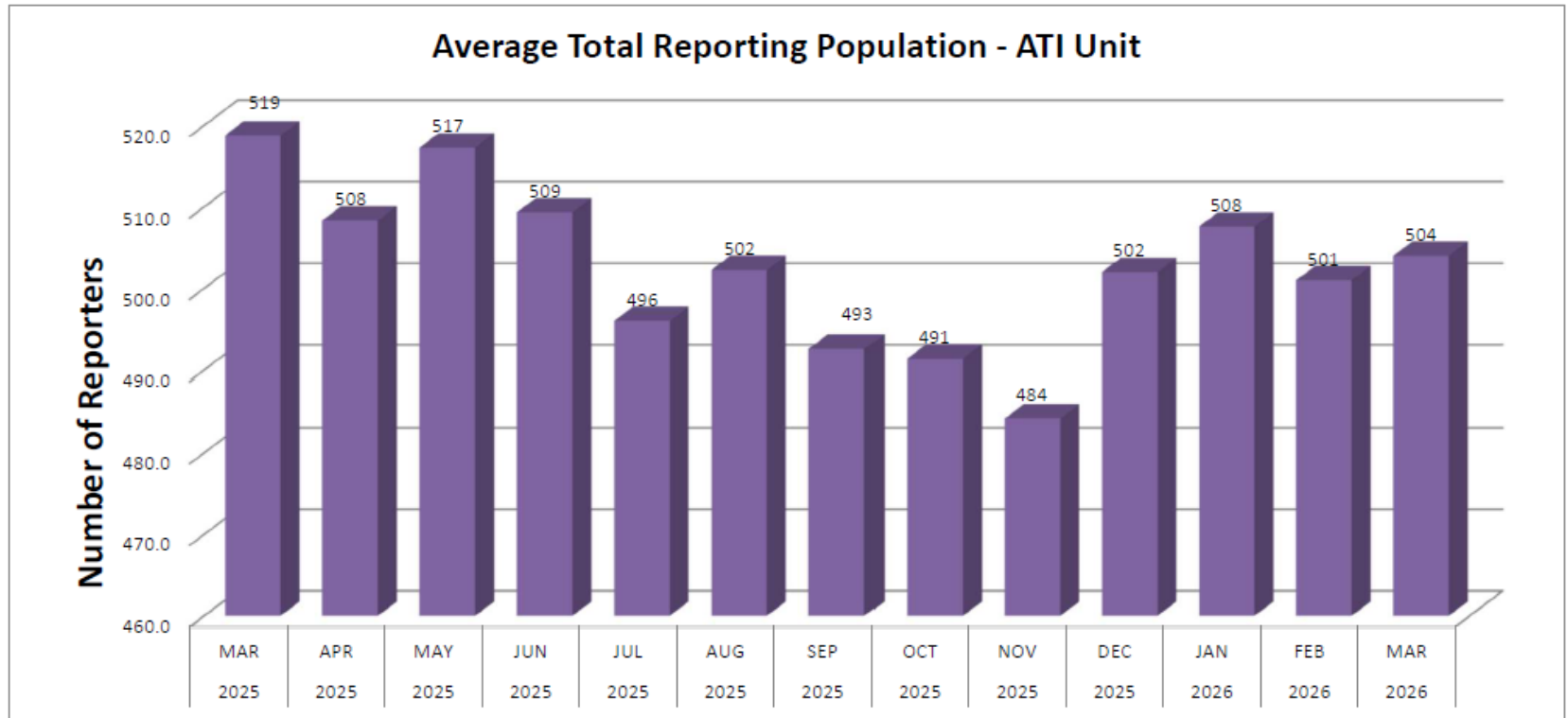
General Fund – Sheriff’s Department

As of March 31, 2026



General Fund – Sheriff’s Department

As of March 31, 2026 (13 Month History)

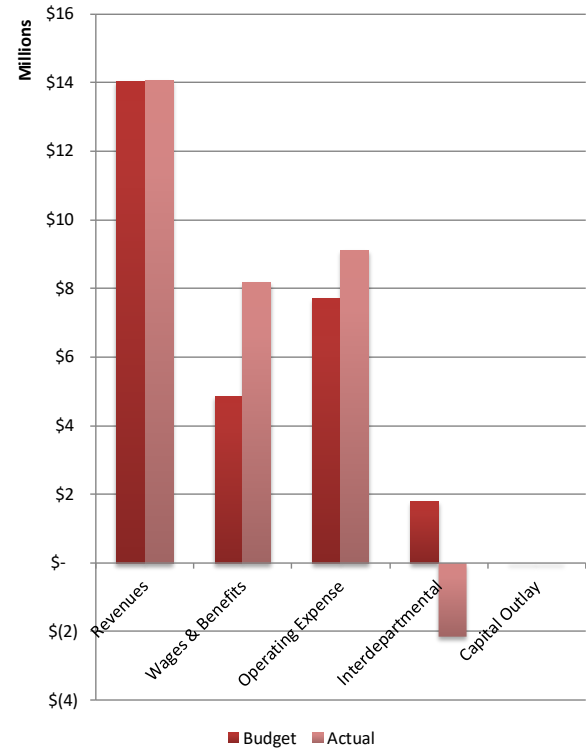


Special Revenue Fund

(Budget to Actual)

Year to Date March 31, 2026

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 14,047,329	\$ 14,068,501	\$ 21,172	100%
Wages & Benefits	(4,866,044)	(8,167,959)	(3,301,915)	168%
Operating Expense	(7,714,157)	(9,110,741)	(1,396,584)	118%
Interdepartmental	(1,779,014)	2,154,884	3,933,898	121%
Capital Outlay	-	-	-	N/A
Total Expenses	<u>(14,359,215)</u>	<u>(15,123,816)</u>	<u>(764,601)</u>	<u>105%</u>
Other Financing	<u>242,395</u>	<u>328,666</u>	<u>86,271</u>	<u>136%</u>
Change in Fund Balance	<u>\$ (69,491)</u>	<u>\$ (726,649)</u>	<u>\$ (657,158)</u>	<u>1046%</u>



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

Special Revenue Fund (Variance Change)

Year to Date March 31, 2026

	<u>Prior Month</u>	<u>Variance</u> <u>Current Month</u>	<u>Change</u>
Revenues	\$ (44,123)	\$ 21,172	\$ 65,295
Wages & Benefits	(2,109,667)	(3,301,915)	(1,192,248)
Operating Expense	(837,240)	(1,396,584)	(559,344)
Interdepartmental	2,578,871	3,933,898	1,355,027
Capital Outlay	-	-	-
Total Expenses	<u>(368,036)</u>	<u>(764,601)</u>	<u>(396,565)</u>
Other Financing	<u>5,824</u>	<u>86,271</u>	<u>80,447</u>
Change in Fund Balance	<u>\$ (406,335)</u>	<u>\$ (657,158)</u>	<u>\$ (250,823)</u>

- Wage & benefits negative variance nets with interdepartmental positive variance which is due to the accounting for grants HHS has begun to do in 2026
- Operating Expenses fluctuate based on client needs and vendor staff availability. Current month change is due to more than budgeted client services than anticipated

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

Special Revenue Fund – Department Analysis

Year to Date March 31, 2026

Overall Budget

Department	Variances				% of Outflow
	Revenue	Expenditures	Other Financing	Total	
Community Programs	\$ (50,022)	\$ (1,009,582)	\$ 4,358	\$ (1,055,246)	↓ -13.37%
Economic Support	(85,404)	43,648	11,553	(30,203)	↓ -2.73%
Elder Services	(19,934)	45,567	3,866	29,499	↑ 2.75%
HHS Administration	377	320,145	(3,178)	317,344	↑ 6633.44%
Public Health Service	(4,028)	42,972	69,672	108,616	↑ 11.06%
Social Services	179,101	(207,351)	-	(28,250)	↓ -0.86%
Total HHS	\$ 20,090	\$ (764,601)	\$ 86,271	\$ (658,240)	↓ -4.58%
Public Safety Sp Rev	1,082	-	-	1,082	→ 0.00%

Overtime

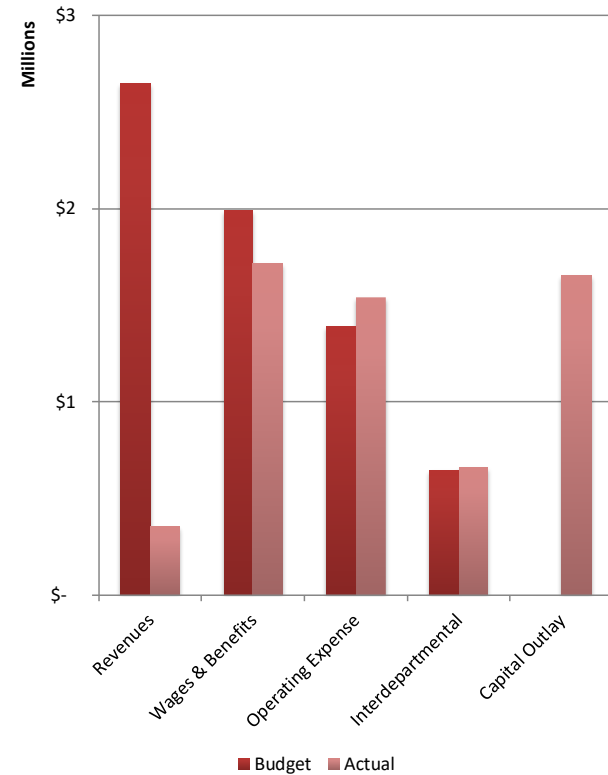
Department	Overtime			
	Budget	Actual	\$ Variance	% Variance
Community Programs	\$ -	\$ -	\$ -	→ 0.00%
Economic Support	-	-	-	→ 0.00%
Elder Services	-	-	-	→ 0.00%
HHS Administration	-	-	-	→ 0.00%
Public Health Service	-	-	-	→ 0.00%
Social Services	-	-	-	→ 0.00%
Total	\$ -	\$ -	\$ -	→ 0.00%
Public Safety Sp Rev	-	-	-	→ 0.00%

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

Enterprise Fund – Highway (Budget to Actual)

Year to Date March 31, 2026

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 2,644,364	\$ 355,786	\$ (2,288,578)	13%
Wages & Benefits	(1,987,180)	(1,718,536)	268,644	86%
Operating Expense	(1,394,761)	(1,543,382)	(148,621)	111%
Interdepartmental	(647,554)	(664,453)	(16,899)	103%
Capital Outlay	-	(1,654,918)	(1,654,918)	N/A
Total Expenses	<u>(4,029,495)</u>	<u>(5,581,289)</u>	<u>(1,551,794)</u>	139%
Other Financing	<u>(625,000)</u>	<u>27,443</u>	<u>652,443</u>	4%
Change in Fund Balance	<u>\$ (2,010,131)</u>	<u>\$ (5,198,060)</u>	<u>\$ (3,187,929)</u>	259%



Enterprise Fund – Highway (Variance Change)

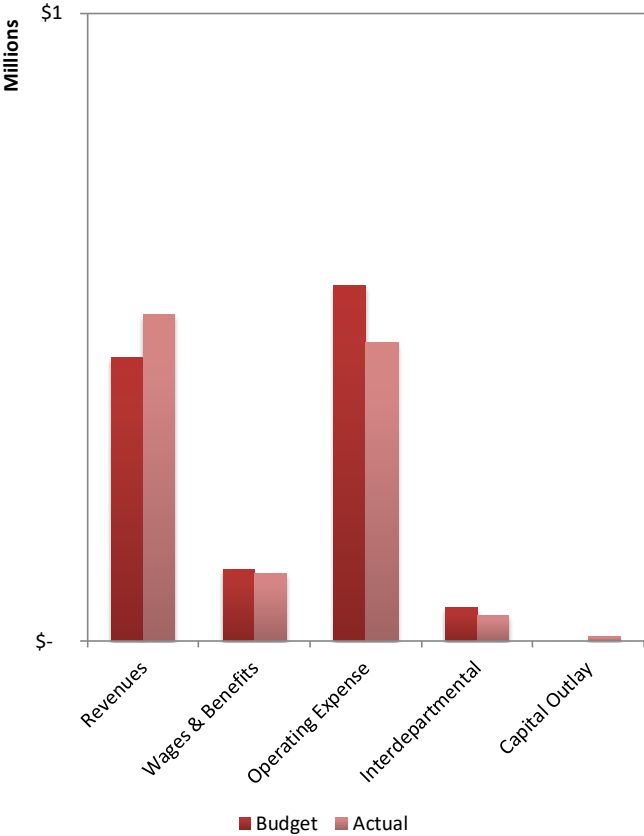
Year to Date March 31, 2026

	<u>Prior Month</u>	<u>Variance</u> <u>Current Month</u>	<u>Change</u>	
Revenues	\$ (1,700,447)	\$ (2,288,578)	\$ (588,131)	• Revenues are less than budgeted due to transition of softwares and invoicing being incomplete at this time
Wages & Benefits	330,675	268,644	(62,031)	• Wage & Benefits positive variance due to timing of wage increases, budget spread, and vacant positions
Operating Expense	(275,477)	(148,621)	126,856	
Interdepartmental	(11,205)	(16,899)	(5,694)	
Capital Outlay	<u>(675,539)</u>	<u>(1,654,918)</u>	<u>(979,379)</u>	• Capital outlay purchases are due to the timing of the purchase of machinery, equipment and vehicles
Total Expenses	(631,545)	(1,551,794)	(920,249)	
Other Financing	<u>27,443</u>	<u>652,443</u>	<u>625,000</u>	
Change in Fund Balance	<u>\$ (2,304,549)</u>	<u>\$ (3,187,929)</u>	<u>\$ (883,380)</u>	

Enterprise Fund – Lake Breeze Aviation (Budget to Actual)

Year to Date March 31, 2026

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 452,305	\$ 521,172	\$ 68,867	115%
Wages & Benefits	(114,602)	(107,959)	6,643	94%
Operating Expense	(566,845)	(475,997)	90,848	84%
Interdepartmental	(53,437)	(41,010)	12,427	77%
Capital Outlay	-	(7,691)	(7,691)	N/A
Total Expenses	(734,884)	(632,657)	102,227	86%
Other Financing	-	-	-	N/A
Change in Fund Balance	\$ (282,579)	\$ (111,485)	\$ 171,094	39%



Enterprise Fund – Lake Breeze Aviation (Variance Change)

Year to Date March 31, 2026

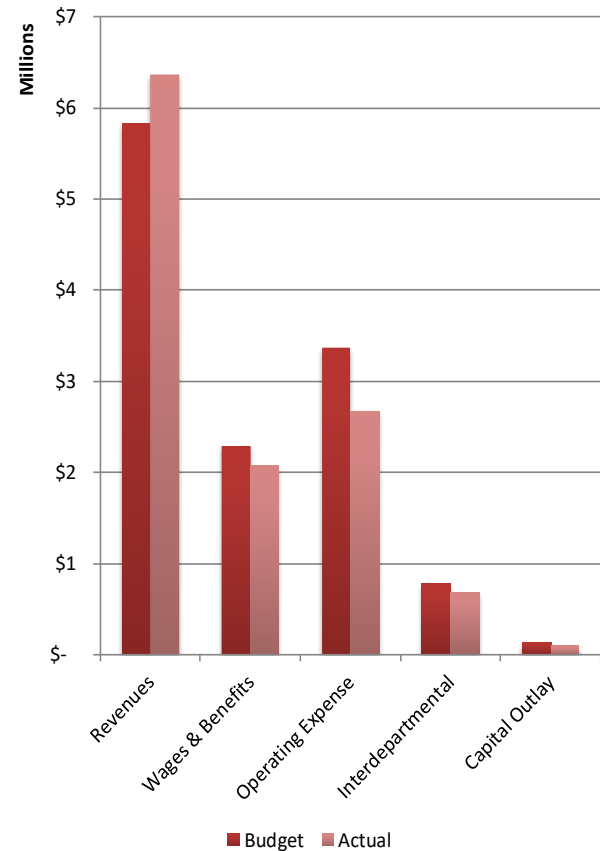
	<u>Prior Month</u>	<u>Variance Current Month</u>	<u>Change</u>
Revenues	\$ 64,302	\$ 68,867	\$ 4,565
Wages & Benefits	(1,005)	6,643	7,648
Operating Expense	126,327	90,848	(35,479)
Interdepartmental	9,707	12,427	2,720
Capital Outlay	<u>-</u>	<u>(7,691)</u>	<u>(7,691)</u>
Total Expenses	135,029	102,227	(32,802)
Other Financing	<u>-</u>	<u>-</u>	<u>-</u>
Change in Fund Balance	<u>\$ 199,331</u>	<u>\$ 171,094</u>	<u>\$ (28,237)</u>

- Revenue variance is due to higher fuel sales and airport services and product sales
- Capital Outlay is due to the replacement of an ice make due to unexpected failure

Enterprise Fund – Rocky Knoll (Budget to Actual)

Year to Date March 31, 2026

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 5,830,273	\$ 6,369,466	\$ 539,193	109%
Wages & Benefits	(2,290,445)	(2,077,167)	213,278	91%
Operating Expense	(3,367,198)	(2,679,768)	687,430	80%
Interdepartmental	(778,075)	(679,355)	98,720	87%
Capital Outlay	(135,000)	(100,285)	34,715	74%
Total Expenses	(6,570,718)	(5,536,575)	1,034,143	84%
Other Financing	(62,500)	-	62,500	0%
Change in Fund Balance	\$ (802,945)	\$ 832,891	\$ 1,635,836	104%



Enterprise Fund – Rocky Knoll (Variance Change)

Year to Date March 31, 2026

	<u>Prior Month</u>	<u>Variance Current Month</u>	<u>Change</u>
Revenues	\$ 281,751	\$ 539,193	\$ 257,442
Wages & Benefits	157,707	213,278	55,571
Operating Expense	728,880	687,430	(41,450)
Interdepartmental	93,869	98,720	4,851
Capital Outlay	111,403	34,715	(76,688)
Total Expenses	<u>1,091,859</u>	<u>1,034,143</u>	<u>(57,716)</u>
Other Financing	<u>(62,500)</u>	<u>62,500</u>	<u>125,000</u>
Change in Fund Balance	<u>\$ 1,311,110</u>	<u>\$ 1,635,836</u>	<u>\$ 324,726</u>

- Revenues are more than budgeted due to higher census and resident payor source mix. Census for March was budgeted for 130 and actual was 141.03
- Wages & Benefits expense variance due to the budgeted census combined with employee staffing along with timing of wage increases
- Operating Expense variance is timing of the budget spread
- Positive Interdepartmental expenses variance are a result of budget versus actual mix of insurance types taken

Enterprise Fund – Department Analysis

Year to Date March 31, 2026

Overall Budget

Department	Variances			Total	% of Outflow
	Revenue	Expenditures	Other Financing		
Lake Breeze Aviation	\$ 68,867	\$ 102,227	\$ -	\$ 171,094	↑ 23.28%
Highway	\$ (2,288,578)	\$ (1,551,794)	\$ 652,443	\$ (3,187,929)	↓ -79.11%
Rocky Knoll	\$ 539,193	\$ 1,034,143	\$ 62,500	\$ 1,635,836	↑ 8.96%
Total	\$ (1,680,518)	\$ (415,424)	\$ 714,943	\$ (1,380,999)	

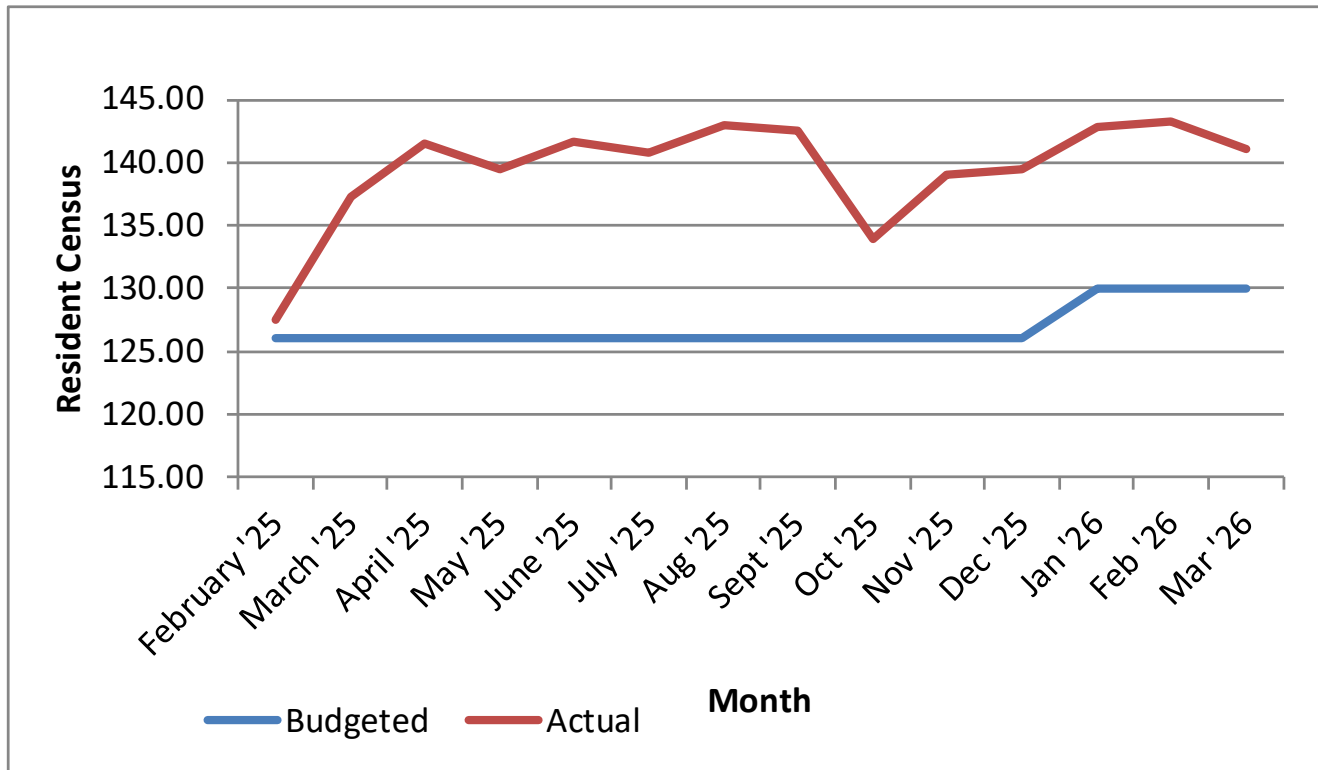
Overtime

Department	Overtime			% Variance
	Budget	Actual	\$ Variance	
Lake Breeze Aviation	\$ -	\$ -	\$ -	→ 0.00%
Highway	\$ -	\$ -	\$ -	→ 0.00%
Rocky Knoll	\$ -	\$ -	\$ -	↑ 39.68%
Total	\$ -	\$ -	\$ -	

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

Rocky Knoll (Budget to Actual Census)

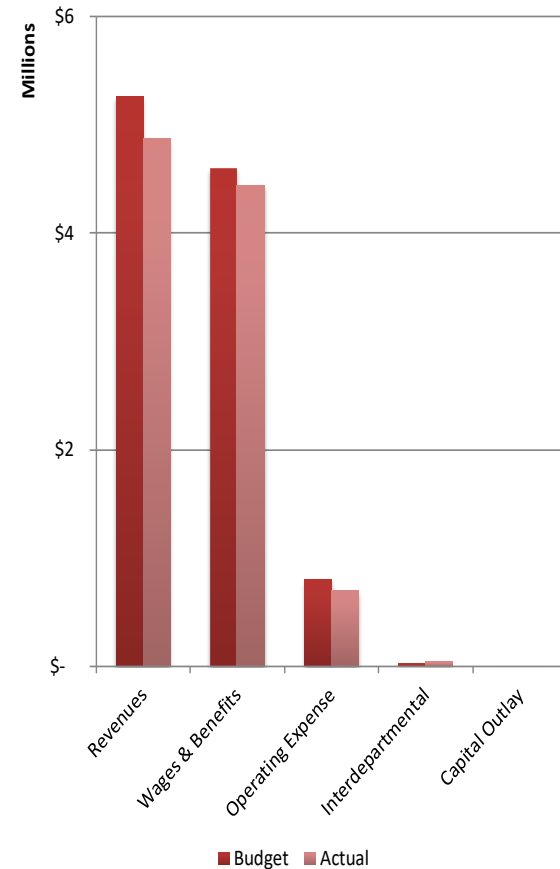
March 31, 2026 (13 Month History)



Internal Services (Budget to Actual)

Year to Date March 31, 2026

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 5,258,156	\$ 4,876,526	\$ (381,630)	93%
Wages & Benefits	(4,600,183)	(4,441,402)	158,781	97%
Operating Expense	(806,096)	(696,733)	109,363	86%
Interdepartmental	(33,779)	(40,691)	(6,912)	120%
Capital Outlay	-	-	-	N/A
Total Expenses	(5,440,058)	(5,178,826)	261,232	95%
Other Financing	(20,000)	-	20,000	0%
Change in Fund Balance	\$ (201,902)	\$ (302,300)	\$ (100,398)	150%



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

Internal Services (Variance Change)

Year to Date March 31, 2026

	<u>Prior Month</u>	<u>Variance Current Month</u>	<u>Change</u>
Revenues	\$ (155,170)	\$ (381,630)	\$ (226,460)
Wages & Benefits	173,247	158,781	(14,466)
Operating Expense	144,206	109,363	(34,843)
Interdepartmental	(4,462)	(6,912)	(2,450)
Capital Outlay	-	-	-
Total Expenses	<u>312,990</u>	<u>261,232</u>	<u>(51,758)</u>
Other Financing	<u>-</u>	<u>20,000</u>	<u>20,000</u>
Change in Fund Balance	<u>\$ 157,820</u>	<u>\$ (100,398)</u>	<u>\$ (258,218)</u>

- Wage & Benefits positive variance due to timing of wage increases and the budget spread

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

Internal Service Fund – Department Analysis

Year to Date March 31, 2026

Overall Budget

Department	Revenue	Variances		Total	% of Outflow
		Expenditures	Other Financing		
Employee Benefits & Insurance	\$ (337,397)	\$ 125,164	\$ -	\$ (212,233)	↓ -4.80%
Information Technology	8,680	142,143	20,000	170,823	↑ 20.88%
Insurance	(52,913)	(6,075)	-	(58,988)	↓ -28.82%
Total	\$ (381,630)	\$ 261,232	\$ 20,000	\$ (100,398)	

Overtime

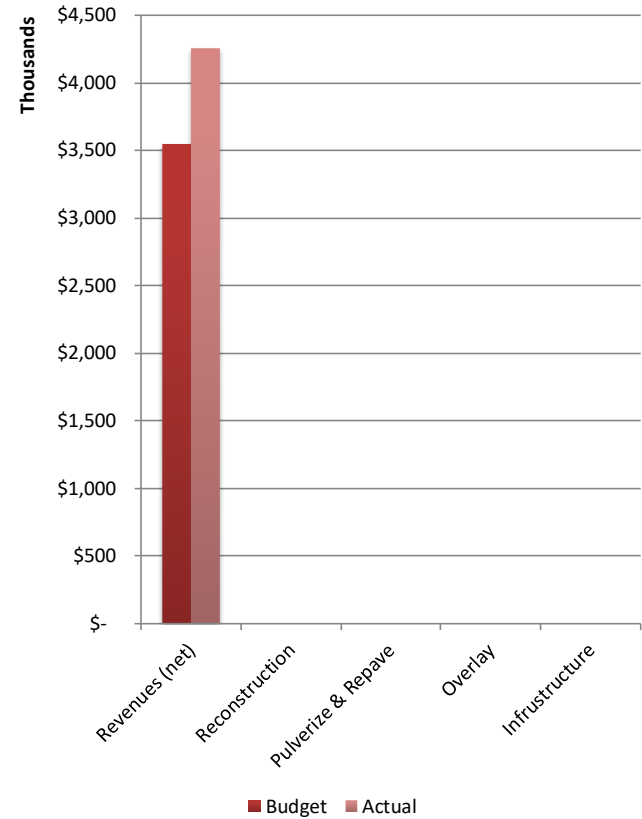
Department	Budget	Overtime		% Variance
		Actual	\$ Variance	
Employee Benefits & Insurance	\$ -	\$ -	\$ -	→ 0.00%
Information Systems	-	-	-	→ 0.00%
Insurance	-	-	-	→ 0.00%
Total	\$ -	\$ -	\$ -	→ 0.00%

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

Transportation Fund (Budget to Actual)

Year to Date March 31, 2026

	Budget	Actual	Variance	% Actual to Budget
County Sales Tax	\$ 3,547,396	\$ 4,253,777	\$ 706,381	120%
Sales Tax Distribution	-	-	-	N/A
Total Revenues	3,547,396	4,253,777	706,381	120%
Reconstruction	-	-	-	N/A
Pulverize & Repave	-	-	-	N/A
Overlay	-	-	-	N/A
Sealcoating	-	-	-	N/A
Infrastructure	-	-	-	N/A
Total Expenses	-	-	-	N/A
Other Financing	(100,000)	-	100,000	0%
Change in Fund Balance	\$ 3,447,396	\$ 4,253,777	\$ 806,381	123%



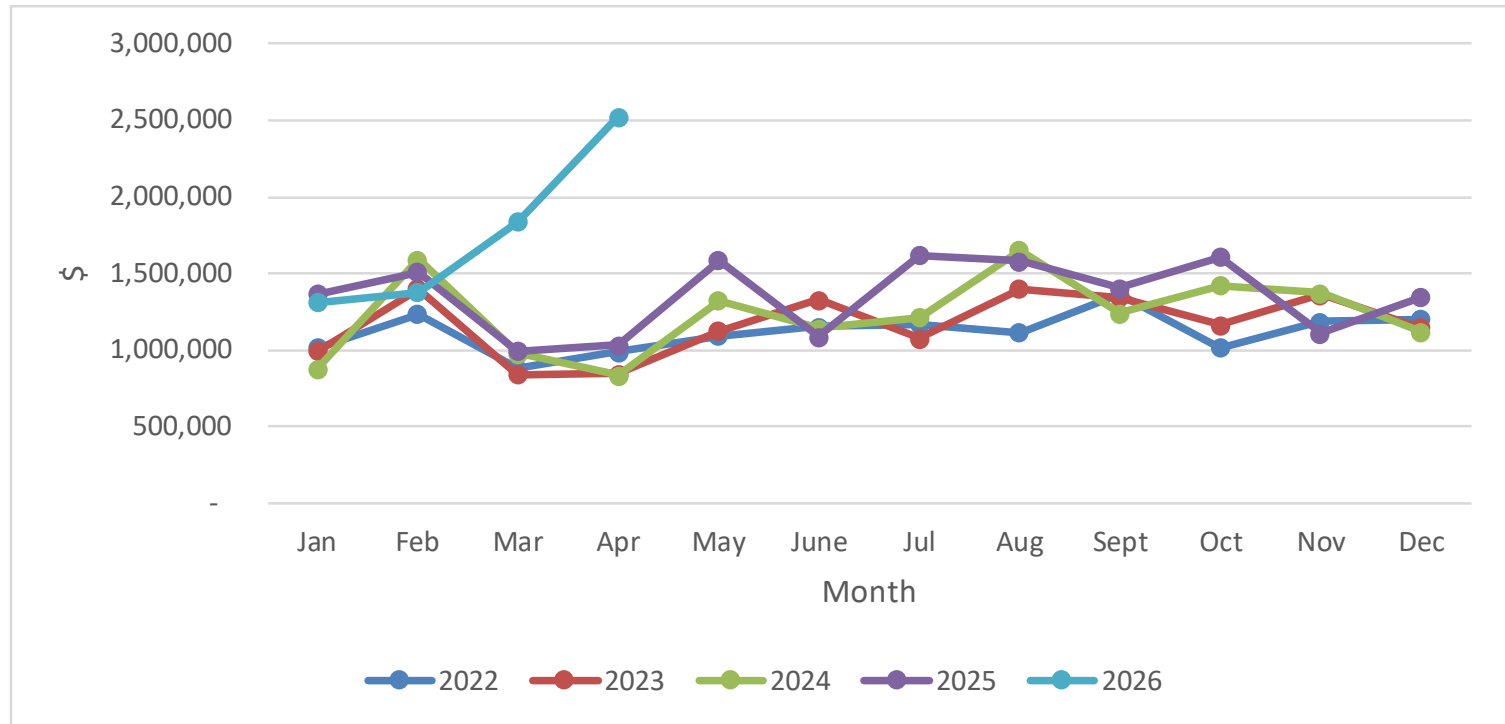
Transportation Fund (Variance Change)

Year to Date March 31, 2026

	Variance		
	<u>Prior Month</u>	<u>Current Month</u>	<u>Change</u>
County Sales Tax	\$ (677,297)	\$ 706,381	\$ 1,383,678
Sales Tax Distribution	-	\$ -	-
Total Revenues	<u>(677,297)</u>	<u>706,381</u>	<u>1,383,678</u>
Reconstruction	-	-	-
Pulverize & Repave	-	-	-
Overlay	-	-	-
Sealcoating	-	-	-
Infrastructure	-	-	-
Total Expenses	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing	<u>-</u>	<u>100,000</u>	<u>100,000</u>
Change in Fund Balance	<u>\$ (677,297)</u>	<u>\$ 806,381</u>	<u>\$ 1,483,678</u>

Transportation Fund

(Actual County Sales Tax Received by Month)



Questions...

1st Quarter Variances

Ending

March 31, 2026

QUARTERLY VARIANCE INDEX

<u>GENERAL FUND</u>	<u>TOTAL VARIANCE</u>	<u>PAGE</u>
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Building Services.....	121,706.22	51 - 52
Clerk of Courts.....	229,742.76	53 - 54
Circuit Court.....	9,035.17	55 - 56
Corporation Counsel.....	219.49	57 - 58
County Administrator.....	4,171.80	59 - 60
County Board.....	19,789.66	61 - 62
County Clerk.....	(42,036.93)	63 - 64
District Attorney.....	(21,279.64)	65 - 66
Finance.....	62,702.55	67 - 68
Human Resources.....	20,558.58	69 - 70
Medical Examiner.....	2,930.90	71 - 72
Non-Departmental.....	374,659.16	73 - 74
Planning & Resources.....	(35,467.53)	75 - 77
Register of Deeds.....	69,497.52	78 - 79
Sheriff.....	85,069.08	80 - 81
Treasurer.....	12,867.43	82 - 83
UW Extension.....	24,494.79	84 - 85
UW Green Bay - Sheboygan Campus.....	(26,836.62)	86 - 87
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Veterans Service.....	6,890.44	90 - 91
<u>H&HS FUND</u>		
Health & Human Services Fund.....	(658,237.03)	92 - 97
<u>ENTERPRISE FUND</u>		
Highway.....	(\$4,194,098.18)	98 - 99
Lake Breeze Aviation.....	88,406.78	100 - 101
Rocky Knoll Health Care Center.....	1,412,575.35	102 - 104
<u>INTERNAL SERVICE FUND</u>		
Employee Benefits & Insurance.....	(212,232.55)	105 - 107
Information Technology.....	72,931.35	108 - 109
Insurance.....	(58,988.05)	110 - 111

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

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

**VARIANCE REPORT FOR DEPARTMENT -- COUNTY AIRPORT
FOR THE QUARTER ENDING 3/31/2026**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Revenues		
	Public Charges for Services	51,008.05	Kohler payment not disbursed
	Interest and Other Revenues	(35,832.08)	Lower Customs flights due to weather
	Expenses		
	Wages & Benefits	(13,371.03)	Weekend snow operations
	Operating Expenses	34,266.98	Lower Customs flights due to weather
	Interdepartmental Charges	(\$1,388.30)	Additional unexpected repairs on equipment due to snow operations
	Capital Outlay		
	Variances Less Than Justification Threshold		
	TOTAL	34,683.62 Positive	

YTD Available Budget Report



Account Number	Account Desc	Original Budget	Transfers	Revised Budget	YTD Actuals	Encumbrances	Available Budget	% Used
187 Airport		43,919.00	0.00	43,919.00	9,235.38	1,161.41	33,522.21	23.67 %
45 Public Chgs Service		(58,080.00)	0.00	(58,080.00)	(109,088.05)	0.00	51,008.05	187.82 %
		(58,080.00)	0.00	(58,080.00)	(109,088.05)	0.00	51,008.05	187.82 %
46 Interest-Other Inc		(41,226.00)	0.00	(41,226.00)	(5,393.92)	0.00	(35,832.08)	13.08 %
		(41,226.00)	0.00	(41,226.00)	(5,393.92)	0.00	(35,832.08)	13.08 %
53 Operating Expenditur		93,372.00	0.00	93,372.00	59,105.02	1,161.41	33,105.57	64.54 %
		93,372.00	0.00	93,372.00	59,105.02	1,161.41	33,105.57	64.54 %
55 InterDptl Charges		26,899.00	0.00	26,899.00	28,287.30	0.00	(1,388.30)	105.16 %
		26,899.00	0.00	26,899.00	28,287.30	0.00	(1,388.30)	105.16 %
41 Taxes		(24,003.00)	0.00	(24,003.00)	(24,003.00)	0.00	0.00	100.00 %
		(24,003.00)	0.00	(24,003.00)	(24,003.00)	0.00	0.00	100.00 %
42 InterGovtl Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
47 Interdeptl Revenue		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
51 Personnel Reltd Exp		46,957.00	0.00	46,957.00	60,328.03	0.00	(13,371.03)	128.47 %
		46,957.00	0.00	46,957.00	60,328.03	0.00	(13,371.03)	128.47 %
56 Capital Outlay		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
63 Op Transfers-Funds		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
Grand Total:		43,919.00	0.00	43,919.00	9,235.38	1,161.41	33,522.21	23.67 %

**VARIANCE REPORT FOR DEPARTMENT -- BUILDING SERVICES
FOR THE QUARTER ENDING 3/31/2026**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Revenues		
	Interest and Other Revenues	\$22,748.95	Positive due to Museum lease agreement of allocation limits and reimbursement for costs associated with maintenance.
	Interdepartmental Revenues	\$64,526.31	Revenue increased due to second electrician
	Expenses		
	Wages & Benefits	\$69,331.83	Due to vacant position
	Operating Expenses	(\$138,098.36)	Encumbered dollars for boiler replacement at LEC. Moving expenses to either Building Services or County incidental expenses fund. Encumbered dollars for Museum boilers, humidifier, and RTU. Moving expenses to Building Services incidental expenses.
	Interdepartmental Charges	\$17,917.76	Lower due to vacancies
	Capital Outlay	\$71,145.00	Waiting on invoices for electrician truck and locator.
	Variances Less Than Justification Threshold	\$14,134.73	
	TOTAL	121,706.22	Positive

YTD Available Budget Report



Account Number	Account Desc	Original Budget	Transfers	Revised Budget	YTD Actuals	Encumbrances	Available Budget	% Used
198 Building Services		64,159.00	3,200.00	67,359.00	(54,347.22)	259,699.19	(137,992.97)	304.86 %
42 InterGovtl Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
46 Interest-Other Inc		(624.00)	0.00	(624.00)	(23,372.95)	0.00	22,748.95	3745.67 %
		(624.00)	0.00	(624.00)	(23,372.95)	0.00	22,748.95	3745.67 %
51 Personnel Reltd Exp		507,436.00	0.00	507,436.00	438,104.17	0.00	69,331.83	86.34 %
		507,436.00	0.00	507,436.00	438,104.17	0.00	69,331.83	86.34 %
53 Operating Expenditur		362,027.00	3,200.00	365,227.00	503,325.36	183,902.69	(322,001.05)	188.16 %
		362,027.00	3,200.00	365,227.00	503,325.36	183,902.69	(322,001.05)	188.16 %
55 InterDptl Charges		154,067.00	0.00	154,067.00	136,149.24	0.00	17,917.76	88.37 %
		154,067.00	0.00	154,067.00	136,149.24	0.00	17,917.76	88.37 %
47 Interdeptl Revenue		(216,827.00)	0.00	(216,827.00)	(281,353.31)	0.00	64,526.31	129.76 %
		(216,827.00)	0.00	(216,827.00)	(281,353.31)	0.00	64,526.31	129.76 %
41 Taxes		(829,920.00)	0.00	(829,920.00)	(829,920.00)	0.00	0.00	100.00 %
		(829,920.00)	0.00	(829,920.00)	(829,920.00)	0.00	0.00	100.00 %
45 Public Chgs Service		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
56 Capital Outlay		88,000.00	0.00	88,000.00	16,855.00	75,796.50	(4,651.50)	105.29 %
		88,000.00	0.00	88,000.00	16,855.00	75,796.50	(4,651.50)	105.29 %
63 Op Transfers-Funds		0.00	0.00	0.00	(14,134.73)	0.00	14,134.73	100.00 %
		0.00	0.00	0.00	(14,134.73)	0.00	14,134.73	100.00 %
72 Transfer to Oth Fund		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
Grand Total:		64,159.00	3,200.00	67,359.00	(54,347.22)	259,699.19	(137,992.97)	304.86 %

**VARIANCE REPORT FOR DEPARTMENT -- CLERK OF COURTS
FOR THE QUARTER ENDING 3/31/2026**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Revenues		
	Intergovernmental Revenues	\$7,082.03	Reimbursement for GAL's
	Fines, Forfeits & penalties	\$25,168.44	use of state tax intercept program, state debt collection, and daily collection efforts caused a positive variance for ordinance violation fees.
	Public Charges for Services	\$132,540.15	use of state tax intercept program, state debt collection, and daily collection efforts caused a positive variance for ordinance violation fees.
	Interdepartmental Revenues	(\$1,257.34)	Less revenue due to cancelled Child Support Agency court time
	Expenses		
	Wages & Benefits	\$69,547.82	Due to vacant positions
	Interdepartmental Charges	(\$4,105.64)	Due to employee insurance elections.
	Variances Less Than Justification Threshold	\$767.30	
	TOTAL	229,742.76 Positive	

YTD Available Budget Report



Account Number	Account Desc	Original Budget	Transfers	Revised Budget	YTD Actuals	Encumbrances	Available Budget	% Used
191 Clerk of Courts		(14,726.00)	0.00	(14,726.00)	(244,468.76)	2,820.65	226,922.11	1640.96 %
42 InterGovtl Revenues		(190,894.00)	0.00	(190,894.00)	(197,976.03)	0.00	7,082.03	103.71 %
		(190,894.00)	0.00	(190,894.00)	(197,976.03)	0.00	7,082.03	103.71 %
53 Operating Expenditur		292,986.00	0.00	292,986.00	292,358.70	2,820.65	(2,193.35)	100.75 %
		292,986.00	0.00	292,986.00	292,358.70	2,820.65	(2,193.35)	100.75 %
41 Taxes		(356,631.00)	0.00	(356,631.00)	(356,631.00)	0.00	0.00	100.00 %
		(356,631.00)	0.00	(356,631.00)	(356,631.00)	0.00	0.00	100.00 %
45 Public Chgs Service		(194,349.00)	0.00	(194,349.00)	(326,889.15)	0.00	132,540.15	168.20 %
		(194,349.00)	0.00	(194,349.00)	(326,889.15)	0.00	132,540.15	168.20 %
51 Personnel Reltd Exp		406,704.00	0.00	406,704.00	337,156.18	0.00	69,547.82	82.90 %
		406,704.00	0.00	406,704.00	337,156.18	0.00	69,547.82	82.90 %
55 InterDptl Charges		120,833.00	0.00	120,833.00	124,938.64	0.00	(4,105.64)	103.40 %
		120,833.00	0.00	120,833.00	124,938.64	0.00	(4,105.64)	103.40 %
63 Op Transfers-Funds		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
44 Fines Frft Penalty		(83,001.00)	0.00	(83,001.00)	(108,169.44)	0.00	25,168.44	130.32 %
		(83,001.00)	0.00	(83,001.00)	(108,169.44)	0.00	25,168.44	130.32 %
46 Interest-Other Inc		0.00	0.00	0.00	(140.00)	0.00	140.00	100.00 %
		0.00	0.00	0.00	(140.00)	0.00	140.00	100.00 %
47 Interdeptl Revenue		(10,374.00)	0.00	(10,374.00)	(9,116.66)	0.00	(1,257.34)	87.88 %
		(10,374.00)	0.00	(10,374.00)	(9,116.66)	0.00	(1,257.34)	87.88 %
Grand Total:		(14,726.00)	0.00	(14,726.00)	(244,468.76)	2,820.65	226,922.11	1640.96 %

**VARIANCE REPORT FOR DEPARTMENT -- Circuit Court
FOR THE QUARTER ENDING 3/31/2026**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Revenues		
	Public Charges for Service	(\$1,149.00)	Due to less than anticipated mediation cases.
	Expenses		
	Wages & Benefits	\$8,328.49	Lower wages and benefits than budgeted.
	Operating Expenses	\$1,178.41	Less than budgeted mediation costs.
	Variances Less Than Justification Threshold	\$677.27	
	TOTAL	9,035.17 Positive	

YTD Available Budget Report



Account Number	Account Desc	Original Budget	Transfers	Revised Budget	YTD Actuals	Encumbrances	Available Budget	% Used
190 Circuit Court		(3,095.00)	0.00	(3,095.00)	(12,130.17)	0.00	9,035.17	391.92 %
51 Personnel Reltd Exp		76,687.00	0.00	76,687.00	68,358.51	0.00	8,328.49	89.14 %
		76,687.00	0.00	76,687.00	68,358.51	0.00	8,328.49	89.14 %
53 Operating Expenditur		7,559.00	0.00	7,559.00	6,380.59	0.00	1,178.41	84.42 %
		7,559.00	0.00	7,559.00	6,380.59	0.00	1,178.41	84.42 %
55 InterDptl Charges		11,113.00	0.00	11,113.00	11,174.99	0.00	(61.99)	100.56 %
		11,113.00	0.00	11,113.00	11,174.99	0.00	(61.99)	100.56 %
42 InterGovtl Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
45 Public Chgs Service		(7,299.00)	0.00	(7,299.00)	(6,150.00)	0.00	(1,149.00)	84.26 %
		(7,299.00)	0.00	(7,299.00)	(6,150.00)	0.00	(1,149.00)	84.26 %
46 Interest-Other Inc		(1,326.00)	0.00	(1,326.00)	(1,450.00)	0.00	124.00	109.35 %
		(1,326.00)	0.00	(1,326.00)	(1,450.00)	0.00	124.00	109.35 %
41 Taxes		(86,829.00)	0.00	(86,829.00)	(86,829.00)	0.00	0.00	100.00 %
		(86,829.00)	0.00	(86,829.00)	(86,829.00)	0.00	0.00	100.00 %
47 Interdeptl Revenue		(3,000.00)	0.00	(3,000.00)	(3,615.26)	0.00	615.26	120.50 %
		(3,000.00)	0.00	(3,000.00)	(3,615.26)	0.00	615.26	120.50 %
63 Op Transfers-Funds		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
Grand Total:		(3,095.00)	0.00	(3,095.00)	(12,130.17)	0.00	9,035.17	391.92 %

**VARIANCE REPORT FOR DEPARTMENT -- CORPORATION COUNSEL
FOR THE QUARTER ENDING 3/31/2026**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Revenues		
X	Interdepartmental Revenues	(4,412.85)	This is reimbursement between Corp Counsel and HHS based on wage and benefit expenses so is also less than budgeted as seen in the wages below.
	Expenses		
X	Wages & Benefits	\$3,798.90	Timing of the payroll spread for the budget.
	Variances Less Than Justification Threshold	833.44	
	TOTAL	219.49 Positive	

YTD Available Budget Report



Account Number	Account Desc	Original Budget	Transfers	Revised Budget	YTD Actuals	Encumbrances	Available Budget	% Used
188 Corporation Counsel		(2,678.00)	0.00	(2,678.00)	(2,897.49)	0.00	219.49	108.18 %
47 Interdeptl Revenue		(90,417.00)	0.00	(90,417.00)	(86,004.15)	0.00	(4,412.85)	95.12 %
		(90,417.00)	0.00	(90,417.00)	(86,004.15)	0.00	(4,412.85)	95.12 %
51 Personnel Reltd Exp		41,312.00	0.00	41,312.00	37,513.10	0.00	3,798.90	90.80 %
		41,312.00	0.00	41,312.00	37,513.10	0.00	3,798.90	90.80 %
53 Operating Expenditur		138,815.00	0.00	138,815.00	137,865.00	0.00	950.00	99.32 %
		138,815.00	0.00	138,815.00	137,865.00	0.00	950.00	99.32 %
55 InterDptl Charges		3,668.00	0.00	3,668.00	3,697.56	0.00	(29.56)	100.82 %
		3,668.00	0.00	3,668.00	3,697.56	0.00	(29.56)	100.82 %
41 Taxes		(95,969.00)	0.00	(95,969.00)	(95,969.00)	0.00	0.00	100.00 %
		(95,969.00)	0.00	(95,969.00)	(95,969.00)	0.00	0.00	100.00 %
42 InterGovtl Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
45 Public Chgs Service		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
46 Interest-Other Inc		(87.00)	0.00	(87.00)	0.00	0.00	(87.00)	0.00 %
		(87.00)	0.00	(87.00)	0.00	0.00	(87.00)	0.00 %
Grand Total:		(2,678.00)	0.00	(2,678.00)	(2,897.49)	0.00	219.49	108.18 %

**VARIANCE REPORT FOR DEPARTMENT -- COUNTY ADMINISTRATOR
FOR THE QUARTER ENDING 3/31/2026**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Expenses		
	Wages & Benefits	\$3,205.99	Timing of market adjustments relative to typical payroll spread
	Operating Expenses	\$2,168.69	Mileage, meals, commercial transportation, employee recognition, and general supplies under budget
	Interdepartmental Charges	(\$1,202.88)	Health and dental benefits to be partly moved to County Board budget
	TOTAL	4,171.80 Positive	

YTD Available Budget Report



Account Number	Account Desc	Original Budget	Transfers	Revised Budget	YTD Actuals	Encumbrances	Available Budget	% Used
193 County Administrator		288.00	0.00	288.00	(3,883.80)	0.00	4,171.80	-1348.61 %
41 Taxes		(102,699.00)	0.00	(102,699.00)	(102,699.00)	0.00	0.00	100.00 %
		(102,699.00)	0.00	(102,699.00)	(102,699.00)	0.00	0.00	100.00 %
42 InterGovtl Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
46 Interest-Other Inc		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
47 Interdeptl Revenue		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
51 Personnel Reltd Exp		89,324.00	0.00	89,324.00	86,118.01	0.00	3,205.99	96.41 %
		89,324.00	0.00	89,324.00	86,118.01	0.00	3,205.99	96.41 %
53 Operating Expenditur		6,051.00	0.00	6,051.00	3,882.31	0.00	2,168.69	64.15 %
		6,051.00	0.00	6,051.00	3,882.31	0.00	2,168.69	64.15 %
55 InterDptl Charges		7,612.00	0.00	7,612.00	8,814.88	0.00	(1,202.88)	115.80 %
		7,612.00	0.00	7,612.00	8,814.88	0.00	(1,202.88)	115.80 %
63 Op Transfers-Funds		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
Grand Total:		288.00	0.00	288.00	(3,883.80)	0.00	4,171.80	-1348.61 %

**VARIANCE REPORT FOR DEPARTMENT -- COUNTY BOARD
FOR THE QUARTER ENDING 3/31/2026**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Expenses		
	Wages & Benefits	\$15,505.71	Fewer per diems requested than budgeted & benefits to be transferred in
	Operating Expenses	\$2,881.47	Less than budgeted mileage-related expenses
	Interdepartmental Charges	\$1,402.48	Health and dental benefits associated with a position expensed 50% towards County Board budget will be moved
	Variances Less Than Justification Threshold	-	
	TOTAL	19,789.66 Positive	

YTD Available Budget Report



Account Number	Account Desc	Original Budget	Transfers	Revised Budget	YTD Actuals	Encumbrances	Available Budget	% Used
186 County Board		12,635.00	0.00	12,635.00	(7,154.66)	0.00	19,789.66	-56.63 %
41 Taxes		(66,196.00)	0.00	(66,196.00)	(66,196.00)	0.00	0.00	100.00 %
		(66,196.00)	0.00	(66,196.00)	(66,196.00)	0.00	0.00	100.00 %
46 Interest-Other Inc		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
51 Personnel Reltd Exp		38,786.00	0.00	38,786.00	23,280.29	0.00	15,505.71	60.02 %
		38,786.00	0.00	38,786.00	23,280.29	0.00	15,505.71	60.02 %
53 Operating Expenditur		24,647.00	0.00	24,647.00	21,765.53	0.00	2,881.47	88.31 %
		24,647.00	0.00	24,647.00	21,765.53	0.00	2,881.47	88.31 %
55 InterDptl Charges		15,398.00	0.00	15,398.00	13,995.52	0.00	1,402.48	90.89 %
		15,398.00	0.00	15,398.00	13,995.52	0.00	1,402.48	90.89 %
63 Op Transfers-Funds		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
Grand Total:		12,635.00	0.00	12,635.00	(7,154.66)	0.00	19,789.66	-56.63 %

**VARIANCE REPORT FOR DEPARTMENT -- COUNTY CLERK OFFICE
FOR THE QUARTER ENDING 3/31/2026**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Revenues		
	Public Charges for Services	\$1,604.20	Increase in passport photo charge (not budgeted for).
	Expenses		
	Wages & Benefits	\$5,606.15	Did not properly budget new mid-year staff wage increases (April vs. January).
	Operating Expenses	(\$34,948.43)	Awaiting election related reimbursement from municipalities.
	Interdepartmental Charges	(\$13,768.90)	Awaiting election related reimbursement from municipalities (ballots printing)
	Variances Less Than Justification Threshold	(\$529.95)	
	TOTAL	(42,036.93) Negative	

YTD Available Budget Report



Account Number	Account Desc	Original Budget	Transfers	Revised Budget	YTD Actuals	Encumbrances	Available Budget	% Used
197 County Clerk		13,693.00	0.00	13,693.00	55,729.93	0.00	(42,036.93)	407.00 %
53 Operating Expenditur		17,156.00	0.00	17,156.00	52,104.43	0.00	(34,948.43)	303.71 %
		17,156.00	0.00	17,156.00	52,104.43	0.00	(34,948.43)	303.71 %
55 InterDptl Charges		29,199.00	0.00	29,199.00	42,967.90	0.00	(13,768.90)	147.16 %
		29,199.00	0.00	29,199.00	42,967.90	0.00	(13,768.90)	147.16 %
41 Taxes		(70,383.00)	0.00	(70,383.00)	(70,383.00)	0.00	0.00	100.00 %
		(70,383.00)	0.00	(70,383.00)	(70,383.00)	0.00	0.00	100.00 %
43 Licenses, Permits		(14,252.00)	0.00	(14,252.00)	(13,795.05)	0.00	(456.95)	96.79 %
		(14,252.00)	0.00	(14,252.00)	(13,795.05)	0.00	(456.95)	96.79 %
45 Public Chgs Service		(3,888.00)	0.00	(3,888.00)	(5,492.20)	0.00	1,604.20	141.26 %
		(3,888.00)	0.00	(3,888.00)	(5,492.20)	0.00	1,604.20	141.26 %
46 Interest-Other Inc		(69.00)	0.00	(69.00)	(25.00)	0.00	(44.00)	36.23 %
		(69.00)	0.00	(69.00)	(25.00)	0.00	(44.00)	36.23 %
47 Interdeptl Revenue		(29.00)	0.00	(29.00)	0.00	0.00	(29.00)	0.00 %
		(29.00)	0.00	(29.00)	0.00	0.00	(29.00)	0.00 %
51 Personnel Reltd Exp		55,959.00	0.00	55,959.00	50,352.85	0.00	5,606.15	89.98 %
		55,959.00	0.00	55,959.00	50,352.85	0.00	5,606.15	89.98 %
63 Op Transfers-Funds		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
42 InterGovtl Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
Grand Total:		13,693.00	0.00	13,693.00	55,729.93	0.00	(42,036.93)	407.00 %

**VARIANCE REPORT FOR DEPARTMENT -- DISTRICT ATTORNEY
FOR THE QUARTER ENDING 3/31/2026**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Revenues		
X	Intergovernmental Revenues	(\$78,736.53)	Second part of revenue for 2025 not yet received as of the March close.
	Public Charges for Services	\$9,340.71	State revenue percent higher than anticipated
	Expenses		
X	Wages & Benefits	\$38,104.96	Changes in staffing and timing of the payroll spread
	Operating Expenses	\$7,058.37	Less services purchased than anticipated.
X	Interdepartmental Charges	\$2,942.85	Changes in staffing and timing of the payroll spread
	Variances Less Than Justification Threshold	\$10.00	
	TOTAL	(21,279.64) Negative	

YTD Available Budget Report



Account Number	Account Desc	Original Budget	Transfers	Revised Budget	YTD Actuals	Encumbrances	Available Budget	% Used
192 District Attorney		(47,306.50)	0.00	(47,306.50)	(26,026.86)	0.00	(21,279.64)	55.02 %
42 InterGovtl Revenues		(78,196.50)	0.00	(78,196.50)	540.03	0.00	(78,736.53)	-0.69 %
		(78,196.50)	0.00	(78,196.50)	540.03	0.00	(78,736.53)	-0.69 %
45 Public Chgs Service		(11,325.00)	0.00	(11,325.00)	(20,665.71)	0.00	9,340.71	182.48 %
		(11,325.00)	0.00	(11,325.00)	(20,665.71)	0.00	9,340.71	182.48 %
46 Interest-Other Inc		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
51 Personnel Reltd Exp		206,583.00	0.00	206,583.00	168,478.04	0.00	38,104.96	81.55 %
		206,583.00	0.00	206,583.00	168,478.04	0.00	38,104.96	81.55 %
53 Operating Expenditur		16,697.00	0.00	16,697.00	9,638.63	0.00	7,058.37	57.73 %
		16,697.00	0.00	16,697.00	9,638.63	0.00	7,058.37	57.73 %
55 InterDptl Charges		48,707.00	0.00	48,707.00	45,764.15	0.00	2,942.85	93.96 %
		48,707.00	0.00	48,707.00	45,764.15	0.00	2,942.85	93.96 %
41 Taxes		(229,584.00)	0.00	(229,584.00)	(229,584.00)	0.00	0.00	100.00 %
		(229,584.00)	0.00	(229,584.00)	(229,584.00)	0.00	0.00	100.00 %
47 Interdeptl Revenue		(188.00)	0.00	(188.00)	(198.00)	0.00	10.00	105.32 %
		(188.00)	0.00	(188.00)	(198.00)	0.00	10.00	105.32 %
Grand Total:		(47,306.50)	0.00	(47,306.50)	(26,026.86)	0.00	(21,279.64)	55.02 %

**VARIANCE REPORT FOR DEPARTMENT -- FINANCE
FOR THE QUARTER ENDING 3/31/2026**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Revenues		
X	Interest and Other Revenues	(\$2,180.77)	Timing of payment plus rebates versus the budget spread
	Interdepartmental Revenues	\$4,747.05	Timing of the payroll spread and annual increases
	Expenses		
X	Wages & Benefits	\$76,264.55	Timing of the payroll spread and annual increases
X	Operating Expenses	\$6,156.21	Timing of audit and membership dues
	Interdepartmental Charges	\$2,007.86	Timing of the payroll spread and annual increases
	Variances Less Than Justification Threshold	(\$24,292.35)	
	TOTAL	62,702.55 Positive	

YTD Available Budget Report



Account Number	Account Desc	Original Budget	Transfers	Revised Budget	YTD Actuals	Encumbrances	Available Budget	% Used
183 Finance		(5,539.00)	0.00	(5,539.00)	(68,241.55)	0.00	62,702.55	1232.03 %
41 Taxes		(346,788.00)	0.00	(346,788.00)	(346,788.00)	0.00	0.00	100.00 %
		(346,788.00)	0.00	(346,788.00)	(346,788.00)	0.00	0.00	100.00 %
42 InterGovtl Revenues		(18,627.00)	0.00	(18,627.00)	(17,965.65)	0.00	(661.35)	96.45 %
		(18,627.00)	0.00	(18,627.00)	(17,965.65)	0.00	(661.35)	96.45 %
45 Public Chgs Service		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
46 Interest-Other Inc		(11,250.00)	0.00	(11,250.00)	(9,069.23)	0.00	(2,180.77)	80.61 %
		(11,250.00)	0.00	(11,250.00)	(9,069.23)	0.00	(2,180.77)	80.61 %
47 Interdeptl Revenue		(182,364.00)	0.00	(182,364.00)	(187,111.05)	0.00	4,747.05	102.60 %
		(182,364.00)	0.00	(182,364.00)	(187,111.05)	0.00	4,747.05	102.60 %
51 Personnel Reltd Exp		423,086.00	0.00	423,086.00	346,821.45	0.00	76,264.55	81.97 %
		423,086.00	0.00	423,086.00	346,821.45	0.00	76,264.55	81.97 %
53 Operating Expenditur		36,071.00	0.00	36,071.00	29,914.79	0.00	6,156.21	82.93 %
		36,071.00	0.00	36,071.00	29,914.79	0.00	6,156.21	82.93 %
55 InterDptl Charges		117,964.00	0.00	117,964.00	115,956.14	0.00	2,007.86	98.30 %
		117,964.00	0.00	117,964.00	115,956.14	0.00	2,007.86	98.30 %
63 Op Transfers-Funds		(23,631.00)	0.00	(23,631.00)	0.00	0.00	(23,631.00)	0.00 %
		(23,631.00)	0.00	(23,631.00)	0.00	0.00	(23,631.00)	0.00 %
Grand Total:		(5,539.00)	0.00	(5,539.00)	(68,241.55)	0.00	62,702.55	1232.03 %

**VARIANCE REPORT FOR DEPARTMENT -- HUMAN RESOURCES DEPARTMENT
FOR THE QUARTER ENDING 3/31/2026**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Revenues		
	Interest and Other Revenues	(\$9,498.40)	It appears that there has been no income from Fitness Reimbursement in spite of an increase in participation. This indicates the employee contributions may not be being credited to the correct accounts.
	Interdepartmental Revenues	(\$1,122.00)	Employee wages are lower in Q1 as compared to full year but budget is spread evenly across the 12 months. The reimbursement is for direct cost, and as wages are lower in Q1 the reimbursement is lower as well.
	Expenses		
	Wages & Benefits	\$31,154.95	The budgeted wages are spread evenly across the full year but the increase for April and October has not been realized in Q1 therefore the actual is lower than budgeted but as we progress through the year this will come into line. Also Fitness Membership appears to be lower than budgeted. Similar to the revenue, I believe we will need to look into where these expenses are being applied to as I suspect they are not being applied to the correct account.
	Operating Expenses	(\$36,942.57)	Consulting included a charge from McGrath that is offset with ARPA funds which is a transfer into our budget and therefore budget neutral.
	Variances Less Than Justification Threshold	\$36,966.60	
	TOTAL	20,558.58 Positive	

YTD Available Budget Report



Account Number	Account Desc	Original Budget	Transfers	Revised Budget	YTD Actuals	Encumbrances	Available Budget	% Used
199 Human Resources		(5,272.00)	0.00	(5,272.00)	(25,830.58)	0.00	20,558.58	489.97 %
41 Taxes		(222,351.00)	0.00	(222,351.00)	(222,351.00)	0.00	0.00	100.00 %
		(222,351.00)	0.00	(222,351.00)	(222,351.00)	0.00	0.00	100.00 %
46 Interest-Other Inc		(9,501.00)	0.00	(9,501.00)	(2.60)	0.00	(9,498.40)	0.03 %
		(9,501.00)	0.00	(9,501.00)	(2.60)	0.00	(9,498.40)	0.03 %
47 Interdeptl Revenue		(27,333.00)	0.00	(27,333.00)	(26,211.00)	0.00	(1,122.00)	95.90 %
		(27,333.00)	0.00	(27,333.00)	(26,211.00)	0.00	(1,122.00)	95.90 %
51 Personnel Reltd Exp		167,222.00	0.00	167,222.00	136,067.05	0.00	31,154.95	81.37 %
		167,222.00	0.00	167,222.00	136,067.05	0.00	31,154.95	81.37 %
53 Operating Expenditur		62,281.00	0.00	62,281.00	99,223.57	0.00	(36,942.57)	159.32 %
		62,281.00	0.00	62,281.00	99,223.57	0.00	(36,942.57)	159.32 %
55 InterDptl Charges		49,008.00	0.00	49,008.00	49,196.56	0.00	(188.56)	100.39 %
		49,008.00	0.00	49,008.00	49,196.56	0.00	(188.56)	100.39 %
63 Op Transfers-Funds		(24,598.00)	0.00	(24,598.00)	(61,753.16)	0.00	37,155.16	251.05 %
		(24,598.00)	0.00	(24,598.00)	(61,753.16)	0.00	37,155.16	251.05 %
Grand Total:		(5,272.00)	0.00	(5,272.00)	(25,830.58)	0.00	20,558.58	489.97 %

**VARIANCE REPORT FOR DEPARTMENT -- MEDICAL EXAMINER
FOR THE QUARTER ENDING 3/31/2026**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Revenues		
	Interest and Other Revenues	\$9,760.86	More than anticipated Permit signing (DCs and Cremation). 2 Tissue Harvest occurrences
	Interdepartmental Revenues	\$4,864.10	More autopsies in quarter 1, vs being spread throughout the year for opioid related deaths
	Expenses		
	Wages & Benefits	\$4,614.48	Deputy Retirement, leaving a vacancy in the department
	Operating Expenses	(\$16,840.02)	More autopsies and transportation costs in Q1 vs being spread throughout the year as planned
	Variances Less Than Justification Threshold	\$531.48	
	TOTAL	2,930.90 Positive	

YTD Available Budget Report



Account Number	Account Desc	Original Budget	Transfers	Revised Budget	YTD Actuals	Encumbrances	Available Budget	% Used
185 Medical Examiner		2,244.75	0.00	2,244.75	(686.15)	0.00	2,930.90	-30.56 %
41 Taxes		(43,278.00)	0.00	(43,278.00)	(43,278.00)	0.00	0.00	100.00 %
		(43,278.00)	0.00	(43,278.00)	(43,278.00)	0.00	0.00	100.00 %
42 InterGovtl Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
46 Interest-Other Inc		(44,786.25)	0.00	(44,786.25)	(54,547.11)	0.00	9,760.86	121.79 %
		(44,786.25)	0.00	(44,786.25)	(54,547.11)	0.00	9,760.86	121.79 %
47 Interdeptl Revenue		0.00	0.00	0.00	(4,864.10)	0.00	4,864.10	100.00 %
		0.00	0.00	0.00	(4,864.10)	0.00	4,864.10	100.00 %
51 Personnel Reltd Exp		53,519.00	0.00	53,519.00	48,904.52	0.00	4,614.48	91.38 %
		53,519.00	0.00	53,519.00	48,904.52	0.00	4,614.48	91.38 %
53 Operating Expenditur		29,988.00	0.00	29,988.00	46,828.02	0.00	(16,840.02)	156.16 %
		29,988.00	0.00	29,988.00	46,828.02	0.00	(16,840.02)	156.16 %
55 InterDptl Charges		6,802.00	0.00	6,802.00	6,270.52	0.00	531.48	92.19 %
		6,802.00	0.00	6,802.00	6,270.52	0.00	531.48	92.19 %
Grand Total:		2,244.75	0.00	2,244.75	(686.15)	0.00	2,930.90	-30.56 %

**VARIANCE REPORT FOR DEPARTMENT -- NON-DEPARTMENTAL
FOR THE QUARTER ENDING 3/31/2026**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Revenues		
	Intergovernmental Revenues	\$80,976.61	Recognition of LFRF task force revenue
	Public Charges for Services	\$9,480.69	More than budgeted jail assessment
	Interest and Other Revenues	\$769,901.60	More than budgeted interest income
	Expenses		
	Operating Expenses	(\$97,756.79)	More than budgeted LFRF task force expenses as the programs wrap up
	Capital Outlay	(\$425,232.22)	St Clemens last purchase
	Variances Less Than Justification Threshold	\$37,289.27	
	TOTAL	374,659.16 Positive	

YTD Available Budget Report



Account Number	Account Desc	Original Budget	Transfers	Revised Budget	YTD Actuals	Encumbrances	Available Budget	% Used
174 Non-Departmental		2,940,397.00	0.00	2,940,397.00	2,565,737.84	0.00	374,659.16	87.26 %
41 Taxes		845,367.00	0.00	845,367.00	845,367.00	0.00	0.00	100.00 %
		845,367.00	0.00	845,367.00	845,367.00	0.00	0.00	100.00 %
42 InterGovtl Revenues		(1,449,653.00)	0.00	(1,449,653.00)	(1,530,629.61)	0.00	80,976.61	105.59 %
		(1,449,653.00)	0.00	(1,449,653.00)	(1,530,629.61)	0.00	80,976.61	105.59 %
45 Public Chgs Service		(70,749.00)	0.00	(70,749.00)	(80,229.69)	0.00	9,480.69	113.40 %
		(70,749.00)	0.00	(70,749.00)	(80,229.69)	0.00	9,480.69	113.40 %
46 Interest-Other Inc		(275,905.00)	0.00	(275,905.00)	(1,045,806.60)	0.00	769,901.60	379.05 %
		(275,905.00)	0.00	(275,905.00)	(1,045,806.60)	0.00	769,901.60	379.05 %
47 Interdeptl Revenue		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
53 Operating Expenditur		3,147,537.00	0.00	3,147,537.00	3,245,293.79	0.00	(97,756.79)	103.11 %
		3,147,537.00	0.00	3,147,537.00	3,245,293.79	0.00	(97,756.79)	103.11 %
55 InterDptl Charges		816.00	0.00	816.00	832.72	0.00	(16.72)	102.08 %
		816.00	0.00	816.00	832.72	0.00	(16.72)	102.08 %
56 Capital Outlay		0.00	0.00	0.00	425,232.22	0.00	(425,232.22)	100.00 %
		0.00	0.00	0.00	425,232.22	0.00	(425,232.22)	100.00 %
58 Debt Service		999.00	0.00	999.00	1,379.75	0.00	(380.75)	138.14 %
		999.00	0.00	999.00	1,379.75	0.00	(380.75)	138.14 %
61 Proceeds LTD		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
63 Op Transfers-Funds		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
72 Transfer to Oth Fund		741,985.00	0.00	741,985.00	704,298.26	0.00	37,686.74	94.92 %
		741,985.00	0.00	741,985.00	704,298.26	0.00	37,686.74	94.92 %
Grand Total:		2,940,397.00	0.00	2,940,397.00	2,565,737.84	0.00	374,659.16	87.26 %

**VARIANCE REPORT FOR DEPARTMENT -- COUNTY PLANNING & RESOURCES
FOR THE QUARTER ENDING 3/31/2026**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Revenues		
	Intergovernmental Revenues	(64,872.50)	Timing of Snowmobile Grant funds. More than expected for MDV funds.
	Licenses and Permits	(74,978.96)	Timing of Household Hazardous Waste fees. Timing of journal entries by Finance for POWTS fees. Journal entries in 2nd quarter.
	Public Charges for Services	(5,583.73)	Less tree sale revenue than expected. Budget neutral.
	Interest and Other Revenues	3,399.00	More revenue than expected for the KCME. Marsh boardwalk reimbursement.
	Expenses		
	Wages & Benefits	37,384.86	Fulltime employee working less hours during off-season. Retirement of fulltime employee.
	Operating Expenses	2,839.95	Timing of Snowmobile Grant expenses.
	Interdepartmental Charges	4,610.42	Less expense than expected for highway department work.
	Capital Outlay	16,000.00	Timing of expense of new zero turn lawn mower. Expense in 2nd quarter.
	Variances Less Than Justification Threshold	45,733.43	
	TOTAL	(35,467.53) Negative	

YTD Available Budget Report



Account Number	Account Desc	Original Budget	Transfers	Revised Budget	YTD Actuals	Encumbrances	Available Budget	% Used
195 Planning & Conservation		(56,776.51)	0.00	(56,776.51)	(21,308.98)	0.00	(35,467.53)	37.53 %
42 InterGovtl Revenues		(94,563.00)	0.00	(94,563.00)	(29,690.50)	0.00	(64,872.50)	31.40 %
		(94,563.00)	0.00	(94,563.00)	(29,690.50)	0.00	(64,872.50)	31.40 %
46 Interest-Other Inc		(6,101.00)	0.00	(6,101.00)	(9,500.00)	0.00	3,399.00	155.71 %
		(6,101.00)	0.00	(6,101.00)	(9,500.00)	0.00	3,399.00	155.71 %
51 Personnel Reltd Exp		301,227.00	0.00	301,227.00	263,842.14	0.00	37,384.86	87.59 %
		301,227.00	0.00	301,227.00	263,842.14	0.00	37,384.86	87.59 %
53 Operating Expenditur		207,219.00	0.00	207,219.00	204,379.05	0.00	2,839.95	98.63 %
		207,219.00	0.00	207,219.00	204,379.05	0.00	2,839.95	98.63 %
55 InterDptl Charges		106,917.49	0.00	106,917.49	102,307.07	0.00	4,610.42	95.69 %
		106,917.49	0.00	106,917.49	102,307.07	0.00	4,610.42	95.69 %
45 Public Chgs Service		(187,337.00)	0.00	(187,337.00)	(181,753.27)	0.00	(5,583.73)	97.02 %
		(187,337.00)	0.00	(187,337.00)	(181,753.27)	0.00	(5,583.73)	97.02 %
43 Licenses, Permits		(72,653.00)	0.00	(72,653.00)	2,325.96	0.00	(74,978.96)	-3.20 %
		(72,653.00)	0.00	(72,653.00)	2,325.96	0.00	(74,978.96)	-3.20 %
47 Interdeptl Revenue		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
44 Fines Frft Penalty		0.00	0.00	0.00	(200.00)	0.00	200.00	100.00 %
		0.00	0.00	0.00	(200.00)	0.00	200.00	100.00 %
63 Op Transfers-Funds		(15,090.00)	0.00	(15,090.00)	(60,623.43)	0.00	45,533.43	401.74 %
		(15,090.00)	0.00	(15,090.00)	(60,623.43)	0.00	45,533.43	401.74 %
41 Taxes		(312,396.00)	0.00	(312,396.00)	(312,396.00)	0.00	0.00	100.00 %
		(312,396.00)	0.00	(312,396.00)	(312,396.00)	0.00	0.00	100.00 %
56 Capital Outlay		16,000.00	0.00	16,000.00	0.00	0.00	16,000.00	0.00 %
		16,000.00	0.00	16,000.00	0.00	0.00	16,000.00	0.00 %
72 Transfer to Oth Fund		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %

YTD Available Budget Report



Account Number	Account Desc	Original Budget	Transfers	Revised Budget	YTD Actuals	Encumbrances	Available Budget	% Used
195 Planning & Conservation		(56,776.51)	0.00	(56,776.51)	(21,308.98)	0.00	(35,467.53)	37.53 %
		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
	Grand Total:	(56,776.51)	0.00	(56,776.51)	(21,308.98)	0.00	(35,467.53)	37.53 %

**VARIANCE REPORT FOR DEPARTMENT -- REGISTER OF DEEDS
FOR THE QUARTER ENDING 3/31/2026**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Revenues		
	Public Charges for Services	11,801.49	Revenue fluctuates due to real estate and encumbrance activity which is based on the local, state and nation economy
	Expenses		
	Wages & Benefits	24,779.76	Savings due to unfilled staff position
	Operating Expenses	31,841.69	Savings from anticipated postage, have not ordered office supplies, maintenance fees were not yet billed.
	Interdepartmental Charges	2,424.58	Savings due to unfilled staff position
	Variances Less Than Justification Threshold	(\$1,350.00)	
	TOTAL	69,497.52 Positive	

YTD Available Budget Report



Account Number	Account Desc	Original Budget	Transfers	Revised Budget	YTD Actuals	Encumbrances	Available Budget	% Used
182 Register of Deed		16,738.00	0.00	16,738.00	(52,759.52)	0.00	69,497.52	-315.21 %
41 Taxes		39,567.00	0.00	39,567.00	39,567.00	0.00	0.00	100.00 %
		39,567.00	0.00	39,567.00	39,567.00	0.00	0.00	100.00 %
42 InterGovtl Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
45 Public Chgs Service		(230,404.00)	0.00	(230,404.00)	(242,205.49)	0.00	11,801.49	105.12 %
		(230,404.00)	0.00	(230,404.00)	(242,205.49)	0.00	11,801.49	105.12 %
46 Interest-Other Inc		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
51 Personnel Reltd Exp		114,632.00	0.00	114,632.00	89,852.24	0.00	24,779.76	78.38 %
		114,632.00	0.00	114,632.00	89,852.24	0.00	24,779.76	78.38 %
53 Operating Expenditur		90,096.00	0.00	90,096.00	58,254.31	0.00	31,841.69	64.66 %
		90,096.00	0.00	90,096.00	58,254.31	0.00	31,841.69	64.66 %
55 InterDptl Charges		50,234.00	0.00	50,234.00	47,809.42	0.00	2,424.58	95.17 %
		50,234.00	0.00	50,234.00	47,809.42	0.00	2,424.58	95.17 %
63 Op Transfers-Funds		(47,387.00)	0.00	(47,387.00)	(46,037.00)	0.00	(1,350.00)	97.15 %
		(47,387.00)	0.00	(47,387.00)	(46,037.00)	0.00	(1,350.00)	97.15 %
Grand Total:		16,738.00	0.00	16,738.00	(52,759.52)	0.00	69,497.52	-315.21 %

**VARIANCE REPORT FOR DEPARTMENT -- SHERIFF
FOR THE QUARTER ENDING 3/31/2026**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Revenues		
	Intergovernmental Revenues	\$4,935.64	More than budgeted Hazmat revenue.
	Public Charges for Services	(\$38,963.62)	We have experienced lower than anticipated collections for inmate-related fees and ES Sanctions. Additionally, training reimbursement is currently below budget. However, we expect these figures to improve once the State reimburses the Department for the Jail and Patrol Academy.
	Interest and Other Revenues	(\$22,149.38)	Commissions on commissary and phone purchases are lower than anticipated. Additionally, we have provided less security for companies within the county compared to previous periods.
	Expenses		
	Wages & Benefits	\$244,246.22	Under budget due to vacancies in Corrections, Dispatch, and Patrol.
	Operating Expenses	(\$30,921.14)	Due to purchase of computers and squad build parts during Q1, rather than distributing these costs throughout the year.
	Interdepartmental Charges	(\$13,358.57)	Due to employees choosing different health insurance options than what was budgeted.
	Capital Outlay	(\$17,542.07)	Due to purchase of new squads and night vision goggles during Q1, rather than distributing these costs throughout the year.
	Variances Less Than Justification Threshold	(\$41,178.00)	
	TOTAL	\$85,069.08 Positive	

YTD Available Budget Report



Account Number	Account Desc	Original Budget	Transfers	Revised Budget	YTD Actuals	Encumbrances	Available Budget	% Used
196 Sheriff		203,824.00	0.00	203,824.00	118,754.92	17,969.65	67,099.43	67.08 %
42 InterGovtl Revenues		(45,170.00)	0.00	(45,170.00)	(50,105.64)	0.00	4,935.64	110.93 %
		(45,170.00)	0.00	(45,170.00)	(50,105.64)	0.00	4,935.64	110.93 %
46 Interest-Other Inc		(125,481.00)	0.00	(125,481.00)	(103,331.62)	0.00	(22,149.38)	82.35 %
		(125,481.00)	0.00	(125,481.00)	(103,331.62)	0.00	(22,149.38)	82.35 %
51 Personnel Reltd Exp		4,225,174.00	0.00	4,225,174.00	3,980,927.78	0.00	244,246.22	94.22 %
		4,225,174.00	0.00	4,225,174.00	3,980,927.78	0.00	244,246.22	94.22 %
53 Operating Expenditur		1,236,982.00	0.00	1,236,982.00	1,267,903.14	17,969.65	(48,890.79)	103.95 %
		1,236,982.00	0.00	1,236,982.00	1,267,903.14	17,969.65	(48,890.79)	103.95 %
55 InterDptl Charges		954,661.00	0.00	954,661.00	968,019.57	0.00	(13,358.57)	101.40 %
		954,661.00	0.00	954,661.00	968,019.57	0.00	(13,358.57)	101.40 %
56 Capital Outlay		376,549.00	0.00	376,549.00	394,091.07	0.00	(17,542.07)	104.66 %
		376,549.00	0.00	376,549.00	394,091.07	0.00	(17,542.07)	104.66 %
63 Op Transfers-Funds		(206,152.00)	0.00	(206,152.00)	(165,641.00)	0.00	(40,511.00)	80.35 %
		(206,152.00)	0.00	(206,152.00)	(165,641.00)	0.00	(40,511.00)	80.35 %
45 Public Chgs Service		(280,716.00)	0.00	(280,716.00)	(241,752.38)	0.00	(38,963.62)	86.12 %
		(280,716.00)	0.00	(280,716.00)	(241,752.38)	0.00	(38,963.62)	86.12 %
47 Interdeptl Revenue		(1,215.00)	0.00	(1,215.00)	(670.00)	0.00	(545.00)	55.14 %
		(1,215.00)	0.00	(1,215.00)	(670.00)	0.00	(545.00)	55.14 %
41 Taxes		(5,930,676.00)	0.00	(5,930,676.00)	(5,930,676.00)	0.00	0.00	100.00 %
		(5,930,676.00)	0.00	(5,930,676.00)	(5,930,676.00)	0.00	0.00	100.00 %
44 Fines Frft Penalty		(132.00)	0.00	(132.00)	(10.00)	0.00	(122.00)	7.58 %
		(132.00)	0.00	(132.00)	(10.00)	0.00	(122.00)	7.58 %
72 Transfer to Oth Fund		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
Grand Total:		203,824.00	0.00	203,824.00	118,754.92	17,969.65	67,099.43	67.08 %

**VARIANCE REPORT FOR DEPARTMENT -- TREASURER
FOR THE QUARTER ENDING 3/31/2026**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Revenues		
	Taxes	(15,018.90)	Prejudgment tax foreclosure reimbursement to County less than anticipated.
	Intergovernmental Revenue	(3,646.58)	State payment in lieu of taxes less than anticipated.
	Expenses		
	Wages & Benefits	17,869.31	P4P budgeted for 1st quarter and not implemented until 2nd quarter and budget versus actual rate of pay difference. There could be additional reasons, that are continuing to be investigated.
	Operating Expenses	34,500.38	Land record enterprise software charges to municipalities will be invoiced in 2nd quarter, \$14K; computers ordered in May, \$10K, general supplies to be investigated, \$7.6K; and consulting to be investigated, \$6K.
	Interdepartmental Charges	7,830.72	Health ins event changes anticipated for first quarter to take place in 2nd quarter.
	Capital Outlay	20,000.00	Land record enterprise system migration project to begin in 2nd quarter.
	Variances Less Than Justification Threshold	(48,667.50) Negative	
	TOTAL	12,867.43 Positive	

YTD Available Budget Report



Account Number	Account Desc	Original Budget	Transfers	Revised Budget	YTD Actuals	Encumbrances	Available Budget	% Used
181	Treasurer and Real Property	(58,634.00)	0.00	(58,634.00)	(71,501.43)	0.00	12,867.43	121.94 %
41	Taxes	(194,496.00)	0.00	(194,496.00)	(179,477.10)	0.00	(15,018.90)	92.28 %
		(194,496.00)	0.00	(194,496.00)	(179,477.10)	0.00	(15,018.90)	92.28 %
46	Interest-Other Inc	(12.00)	0.00	(12.00)	0.00	0.00	(12.00)	0.00 %
		(12.00)	0.00	(12.00)	0.00	0.00	(12.00)	0.00 %
53	Operating Expenditur	53,819.00	0.00	53,819.00	19,318.62	0.00	34,500.38	35.90 %
		53,819.00	0.00	53,819.00	19,318.62	0.00	34,500.38	35.90 %
55	InterDptl Charges	52,918.00	0.00	52,918.00	45,087.28	0.00	7,830.72	85.20 %
		52,918.00	0.00	52,918.00	45,087.28	0.00	7,830.72	85.20 %
56	Capital Outlay	20,000.00	0.00	20,000.00	0.00	0.00	20,000.00	0.00 %
		20,000.00	0.00	20,000.00	0.00	0.00	20,000.00	0.00 %
42	InterGovtl Revenues	(69,955.00)	0.00	(69,955.00)	(66,308.42)	0.00	(3,646.58)	94.79 %
		(69,955.00)	0.00	(69,955.00)	(66,308.42)	0.00	(3,646.58)	94.79 %
45	Public Chgs Service	(664.00)	0.00	(664.00)	(691.50)	0.00	27.50	104.22 %
		(664.00)	0.00	(664.00)	(691.50)	0.00	27.50	104.22 %
47	Interdeptl Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
51	Personnel Reltd Exp	128,439.00	0.00	128,439.00	110,569.69	0.00	17,869.31	86.09 %
		128,439.00	0.00	128,439.00	110,569.69	0.00	17,869.31	86.09 %
63	Op Transfers-Funds	(48,683.00)	0.00	(48,683.00)	0.00	0.00	(48,683.00)	0.00 %
		(48,683.00)	0.00	(48,683.00)	0.00	0.00	(48,683.00)	0.00 %
Grand Total:		(58,634.00)	0.00	(58,634.00)	(71,501.43)	0.00	12,867.43	121.94 %

**VARIANCE REPORT FOR DEPARTMENT -- UW EXTENSION
FOR THE QUARTER ENDING 3/31/2026**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Revenues		
	Public Charges for Services	(6,630.80)	Extension Programs, such as summer camp, and 4-H Member fees are in process and will continue to be invoiced and accepted.
	Expenses		
	Wages & Benefits	12,425.33	Extension has not filled the .6 Administrative Associate. Waiting to fill after the vacant educator roles are filled.
	Operating Expenses	6,587.37	Summer intern is budgeted throughout the year, seminar and training budgeted across the entire year, more of the seminar and training budget was used in the first quarter. Office supply budget will be used later in the year. Postage will be used throughout the year and invoice the state for postage at year end. James Leasing was put in the printing account and will be reclassified prior to the next variance report. Not as many expenses for programming supplies in first quarter, expenses for supplies tend to go up for summer and fall programming.
	Interdepartmental Charges	12,422.65	Charges were lower than anticipated.
	Variances Less Than Justification Threshold	(309.76)	
	TOTAL	24,494.79 Positive	

YTD Available Budget Report



Account Number	Account Desc	Original Budget	Transfers	Revised Budget	YTD Actuals	Encumbrances	Available Budget	% Used
194 UW-Extension		(1,141.00)	0.00	(1,141.00)	(25,635.79)	0.00	24,494.79	2246.80 %
41 Taxes		(101,154.00)	0.00	(101,154.00)	(101,154.00)	0.00	0.00	100.00 %
		(101,154.00)	0.00	(101,154.00)	(101,154.00)	0.00	0.00	100.00 %
42 InterGovtl Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
45 Public Chgs Service		(8,538.00)	0.00	(8,538.00)	(1,907.20)	0.00	(6,630.80)	22.34 %
		(8,538.00)	0.00	(8,538.00)	(1,907.20)	0.00	(6,630.80)	22.34 %
46 Interest-Other Inc		(3,822.00)	0.00	(3,822.00)	(3,512.24)	0.00	(309.76)	91.89 %
		(3,822.00)	0.00	(3,822.00)	(3,512.24)	0.00	(309.76)	91.89 %
51 Personnel Reltd Exp		23,532.00	0.00	23,532.00	11,106.67	0.00	12,425.33	47.20 %
		23,532.00	0.00	23,532.00	11,106.67	0.00	12,425.33	47.20 %
53 Operating Expenditur		69,955.00	0.00	69,955.00	63,367.63	0.00	6,587.37	90.58 %
		69,955.00	0.00	69,955.00	63,367.63	0.00	6,587.37	90.58 %
55 InterDptl Charges		18,886.00	0.00	18,886.00	6,463.35	0.00	12,422.65	34.22 %
		18,886.00	0.00	18,886.00	6,463.35	0.00	12,422.65	34.22 %
47 Interdeptl Revenue		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
Grand Total:		(1,141.00)	0.00	(1,141.00)	(25,635.79)	0.00	24,494.79	2246.80 %

**VARIANCE REPORT FOR DEPARTMENT -- UW GREEN BAY- SHEBOYGAN CAMPUS
FOR THE QUARTER ENDING 3/31/2026**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Expenses		
	Operating Expenses	(27,900.82)	More than budgeted expenses for maintenance and facility repairs. Heating and elevator expenses are much higher than anticipated and difficult to offset with given levy.
	Interdepartmental Exp	1,064.20	Less than budgeted expenses for maintenance and salt with the Highway department
	Variances Less Than Justification Threshold	-	
	TOTAL	(26,836.62) Negative	

YTD Available Budget Report



Account Number	Account Desc	Original Budget	Transfers	Revised Budget	YTD Actuals	Encumbrances	Available Budget	% Used
184 UW-Green Bay Sheboygan Campus		(6.00)	0.00	(6.00)	26,830.62	0.00	(26,836.62)	- 447183.33 %
41 Taxes		(31,297.00)	0.00	(31,297.00)	(31,297.00)	0.00	0.00	100.00 %
		(31,297.00)	0.00	(31,297.00)	(31,297.00)	0.00	0.00	100.00 %
42 InterGovtl Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
53 Operating Expenditur		22,347.00	0.00	22,347.00	50,247.82	0.00	(27,900.82)	224.85 %
		22,347.00	0.00	22,347.00	50,247.82	0.00	(27,900.82)	224.85 %
55 InterDptl Charges		8,944.00	0.00	8,944.00	7,879.80	0.00	1,064.20	88.10 %
		8,944.00	0.00	8,944.00	7,879.80	0.00	1,064.20	88.10 %
56 Capital Outlay		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
63 Op Transfers-Funds		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
Grand Total:		(6.00)	0.00	(6.00)	26,830.62	0.00	(26,836.62)	- 447183.33 %

**VARIANCE REPORT FOR DEPARTMENT -- VETERANS COMMISSION
FOR THE QUARTER ENDING 3/31/2026**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Expenses		
	Operating Expenses	(\$5,360.96)	High number of emergency requests for Repairs, housing & food
	Variances Less Than Justification Threshold	(399.77)	
	TOTAL	(5,760.73) Negative	

YTD Available Budget Report



Account Number	Account Desc	Original Budget	Transfers	Revised Budget	YTD Actuals	Encumbrances	Available Budget	% Used
179 Veterans' Commission		(11.00)	0.00	(11.00)	5,749.73	0.00	(5,760.73)	-52272.73 %
41 Taxes		(5,202.00)	0.00	(5,202.00)	(5,202.00)	0.00	0.00	100.00 %
		(5,202.00)	0.00	(5,202.00)	(5,202.00)	0.00	0.00	100.00 %
51 Personnel Reltd Exp		132.00	0.00	132.00	938.35	0.00	(806.35)	710.61 %
		132.00	0.00	132.00	938.35	0.00	(806.35)	710.61 %
53 Operating Expenditur		4,299.00	0.00	4,299.00	9,659.96	0.00	(5,360.96)	224.70 %
		4,299.00	0.00	4,299.00	9,659.96	0.00	(5,360.96)	224.70 %
55 InterDptl Charges		760.00	0.00	760.00	353.42	0.00	406.58	46.45 %
		760.00	0.00	760.00	353.42	0.00	406.58	46.45 %
Grand Total:		(11.00)	0.00	(11.00)	5,749.73	0.00	(5,760.73)	-52272.73 %

**VARIANCE REPORT FOR DEPARTMENT -- VETERANS SERVICES
FOR THE QUARTER ENDING 3/31/2026**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Revenues		
	Intergovernmental Revenues	(4,701.00)	CVSO Grant received in April; budget split across 12 months
	Interest and Other Revenues	3,100.00	Donations not budgeted for
	Expenses		
	Wages and Benefits	7,598.04	Wages less than budgeted
	Operating Expenses	1,088.84	General Supplies less than budgeted
	Interdepartmental Exp		
	Variances Less Than Justification Threshold	(195.44)	
	TOTAL	6,890.44 Positive	

YTD Available Budget Report



Account Number	Account Desc	Original Budget	Transfers	Revised Budget	YTD Actuals	Encumbrances	Available Budget	% Used
173 Veterans' Services		(1,327.00)	0.00	(1,327.00)	(8,217.44)	0.00	6,890.44	619.22 %
41 Taxes		(87,222.00)	0.00	(87,222.00)	(87,222.00)	0.00	0.00	100.00 %
		(87,222.00)	0.00	(87,222.00)	(87,222.00)	0.00	0.00	100.00 %
42 InterGovtl Revenues		(4,701.00)	0.00	(4,701.00)	0.00	0.00	(4,701.00)	0.00 %
		(4,701.00)	0.00	(4,701.00)	0.00	0.00	(4,701.00)	0.00 %
46 Interest-Other Inc		0.00	0.00	0.00	(3,100.00)	0.00	3,100.00	100.00 %
		0.00	0.00	0.00	(3,100.00)	0.00	3,100.00	100.00 %
51 Personnel Reltd Exp		58,528.00	0.00	58,528.00	50,929.96	0.00	7,598.04	87.02 %
		58,528.00	0.00	58,528.00	50,929.96	0.00	7,598.04	87.02 %
53 Operating Expenditur		7,671.00	0.00	7,671.00	6,582.16	0.00	1,088.84	85.80 %
		7,671.00	0.00	7,671.00	6,582.16	0.00	1,088.84	85.80 %
55 InterDptl Charges		24,397.00	0.00	24,397.00	24,592.44	0.00	(195.44)	100.80 %
		24,397.00	0.00	24,397.00	24,592.44	0.00	(195.44)	100.80 %
63 Op Transfers-Funds		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
Grand Total:		(1,327.00)	0.00	(1,327.00)	(8,217.44)	0.00	6,890.44	619.22 %

**VARIANCE REPORT FOR DEPARTMENT -- HEALTH & HUMAN SERVICES FUND
FOR THE QUARTER ENDING 3/31/2026**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Revenues		
	Intergovernmental Revenues	\$388,963.88	Various grants were claimed faster than budgeted based on allowable expenses, partially offset by other grants being claimed more slowly. The Basic County Allocation for Community Programs is being claimed significantly faster due to higher client placement costs at Winnebago Mental Health Institute and Mendota Mental Health Institute.
	Licenses and Permits	\$21,488.13	License and permit fee revenue fluctuates throughout the year and annually. Revenue increased due to the second phase of the fee increase effective July 2025 and an increase in the number of facilities.
	Public Charges for Services	(\$393,990.58)	Private Pay, External Third Party Collections for Mental Health Institutes, Medicare, and Medicaid interim payments for Crisis, Community Recovery Services and Comprehensive Community Services are lower than budgeted. Comprehensive Community Services billable units are lower than expected due to staff vacancies.
	Interest and Other Revenues	\$4,035.53	Contributions for Child and Family Services, Meals on Wheels, and Volunteer Drivers are higher though partially offset by lower Meal Site donations.
	Expenses		
	Wages & Benefits and Interdepartmental charges	\$631,986.22	Unfilled positions have resulted in employee wages and fringe being below budget which is partially offset by higher than expected Building Services charges.

Operating Expenses	(\$1,396,583.87)	Purchased services expenses fluctuate based on client needs and vendor staff availability. Children's Long Term Support, Comprehensive Community Services, counseling and therapeutic services, and out of home costs are higher than expected which is partially offset by other services being underbudget. Various general expenses such as employee travel and training, office and general supplies, prescription drugs and furniture are underbudget while computer purchases are overbudget.
Variances Less Than Justification Threshold	\$85,863.66	
TOTAL	(658,237.03) Negative	

YTD Available Budget Report



Account Number	Account Desc	Original Budget	Transfers	Revised Budget	YTD Actuals	Encumbrances	Available Budget	% Used
200 Community Programs		1,567,348.00	67,119.40	1,634,467.40	2,689,711.84	15,756.52	(1,071,000.96)	165.53 %
45 Public Chgs Service		(3,228,819.00)	0.00	(3,228,819.00)	(2,839,150.15)	0.00	(389,668.85)	87.93 %
		(3,228,819.00)	0.00	(3,228,819.00)	(2,839,150.15)	0.00	(389,668.85)	87.93 %
51 Personnel Reltd Exp		1,724,996.00	0.00	1,724,996.00	1,343,670.52	0.00	381,325.48	77.89 %
		1,724,996.00	0.00	1,724,996.00	1,343,670.52	0.00	381,325.48	77.89 %
53 Operating Expenditur		5,221,107.00	67,119.40	5,288,226.40	6,410,022.07	15,756.52	(1,137,552.19)	121.51 %
		5,221,107.00	67,119.40	5,288,226.40	6,410,022.07	15,756.52	(1,137,552.19)	121.51 %
55 InterDptl Charges		882,320.00	0.00	882,320.00	1,151,430.54	0.00	(269,110.54)	130.50 %
		882,320.00	0.00	882,320.00	1,151,430.54	0.00	(269,110.54)	130.50 %
46 Interest-Other Inc		(126.00)	0.00	(126.00)	0.00	0.00	(126.00)	0.00 %
		(126.00)	0.00	(126.00)	0.00	0.00	(126.00)	0.00 %
42 InterGovtl Revenues		(2,876,691.00)	0.00	(2,876,691.00)	(3,216,463.97)	0.00	339,772.97	111.81 %
		(2,876,691.00)	0.00	(2,876,691.00)	(3,216,463.97)	0.00	339,772.97	111.81 %
63 Op Transfers-Funds		(155,439.00)	0.00	(155,439.00)	(159,797.17)	0.00	4,358.17	102.80 %
		(155,439.00)	0.00	(155,439.00)	(159,797.17)	0.00	4,358.17	102.80 %
210 Health & Human Services Admin		(3,926,546.00)	584.35	(3,925,961.65)	(4,243,304.96)	0.00	317,343.31	108.08 %
46 Interest-Other Inc		(122.00)	0.00	(122.00)	(152.69)	0.00	30.69	125.41 %
		(122.00)	0.00	(122.00)	(152.69)	0.00	30.69	125.41 %
51 Personnel Reltd Exp		463,461.00	0.00	463,461.00	4,507,813.61	0.00	(4,044,352.61)	972.64 %
		463,461.00	0.00	463,461.00	4,507,813.61	0.00	(4,044,352.61)	972.64 %
53 Operating Expenditur		64,246.00	584.35	64,830.35	132,421.53	0.00	(67,591.18)	204.26 %
		64,246.00	584.35	64,830.35	132,421.53	0.00	(67,591.18)	204.26 %
55 InterDptl Charges		(523,507.00)	0.00	(523,507.00)	(4,955,595.53)	0.00	4,432,088.53	946.62 %
		(523,507.00)	0.00	(523,507.00)	(4,955,595.53)	0.00	4,432,088.53	946.62 %
41 Taxes		(3,926,546.00)	0.00	(3,926,546.00)	(3,926,546.00)	0.00	0.00	100.00 %
		(3,926,546.00)	0.00	(3,926,546.00)	(3,926,546.00)	0.00	0.00	100.00 %
45 Public Chgs Service		(900.00)	0.00	(900.00)	(1,245.88)	0.00	345.88	138.44 %
		(900.00)	0.00	(900.00)	(1,245.88)	0.00	345.88	138.44 %

YTD Available Budget Report



Account Number	Account Desc	Original Budget	Transfers	Revised Budget	YTD Actuals	Encumbrances	Available Budget	% Used
210 Health & Human Services Admin		(3,926,546.00)	584.35	(3,925,961.65)	(4,243,304.96)	0.00	317,343.31	108.08 %
72 Transfer to Oth Fund		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
63 Op Transfers-Funds		(3,178.00)	0.00	(3,178.00)	0.00	0.00	(3,178.00)	0.00 %
		(3,178.00)	0.00	(3,178.00)	0.00	0.00	(3,178.00)	0.00 %
56 Capital Outlay		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
220 Elder Services		186,855.00	0.00	186,855.00	157,355.32	0.00	29,499.68	84.21 %
46 Interest-Other Inc		(25,125.00)	0.00	(25,125.00)	(25,379.49)	0.00	254.49	101.01 %
		(25,125.00)	0.00	(25,125.00)	(25,379.49)	0.00	254.49	101.01 %
51 Personnel Reltd Exp		479,150.00	0.00	479,150.00	419,664.66	0.00	59,485.34	87.59 %
		479,150.00	0.00	479,150.00	419,664.66	0.00	59,485.34	87.59 %
53 Operating Expenditur		337,225.00	0.00	337,225.00	304,004.99	0.00	33,220.01	90.15 %
		337,225.00	0.00	337,225.00	304,004.99	0.00	33,220.01	90.15 %
55 InterDptl Charges		256,295.00	0.00	256,295.00	303,432.73	0.00	(47,137.73)	118.39 %
		256,295.00	0.00	256,295.00	303,432.73	0.00	(47,137.73)	118.39 %
42 InterGovtl Revenues		(830,525.00)	0.00	(830,525.00)	(810,762.73)	0.00	(19,762.27)	97.62 %
		(830,525.00)	0.00	(830,525.00)	(810,762.73)	0.00	(19,762.27)	97.62 %
45 Public Chgs Service		(1,425.00)	0.00	(1,425.00)	(1,406.00)	0.00	(19.00)	98.67 %
		(1,425.00)	0.00	(1,425.00)	(1,406.00)	0.00	(19.00)	98.67 %
47 Interdeptl Revenue		(750.00)	0.00	(750.00)	(342.72)	0.00	(407.28)	45.73 %
		(750.00)	0.00	(750.00)	(342.72)	0.00	(407.28)	45.73 %
63 Op Transfers-Funds		(27,990.00)	0.00	(27,990.00)	(31,856.12)	0.00	3,866.12	113.81 %
		(27,990.00)	0.00	(27,990.00)	(31,856.12)	0.00	3,866.12	113.81 %
56 Capital Outlay		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %

YTD Available Budget Report



Account Number	Account Desc	Original Budget	Transfers	Revised Budget	YTD Actuals	Encumbrances	Available Budget	% Used
230 Public Health		509,169.00	1,788.41	510,957.41	402,340.98	0.00	108,616.43	78.74 %
42 InterGovtl Revenues		(284,562.00)	0.00	(284,562.00)	(262,878.44)	0.00	(21,683.56)	92.38 %
		(284,562.00)	0.00	(284,562.00)	(262,878.44)	0.00	(21,683.56)	92.38 %
45 Public Chgs Service		(20,631.00)	0.00	(20,631.00)	(15,773.83)	0.00	(4,857.17)	76.46 %
		(20,631.00)	0.00	(20,631.00)	(15,773.83)	0.00	(4,857.17)	76.46 %
46 Interest-Other Inc		(950.00)	0.00	(950.00)	(1,974.65)	0.00	1,024.65	207.89 %
		(950.00)	0.00	(950.00)	(1,974.65)	0.00	1,024.65	207.89 %
51 Personnel Reltd Exp		596,092.00	0.00	596,092.00	536,758.32	0.00	59,333.68	90.05 %
		596,092.00	0.00	596,092.00	536,758.32	0.00	59,333.68	90.05 %
53 Operating Expenditur		65,569.00	1,788.41	67,357.41	49,460.23	0.00	17,897.18	73.43 %
		65,569.00	1,788.41	67,357.41	49,460.23	0.00	17,897.18	73.43 %
55 InterDptl Charges		318,924.00	0.00	318,924.00	353,182.59	0.00	(34,258.59)	110.74 %
		318,924.00	0.00	318,924.00	353,182.59	0.00	(34,258.59)	110.74 %
43 Licenses, Permits		(126,000.00)	0.00	(126,000.00)	(147,488.13)	0.00	21,488.13	117.05 %
		(126,000.00)	0.00	(126,000.00)	(147,488.13)	0.00	21,488.13	117.05 %
47 Interdeptl Revenue		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
56 Capital Outlay		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
63 Op Transfers-Funds		(39,273.00)	0.00	(39,273.00)	(108,945.11)	0.00	69,672.11	277.40 %
		(39,273.00)	0.00	(39,273.00)	(108,945.11)	0.00	69,672.11	277.40 %
250 Social Services		1,718,198.00	0.00	1,718,198.00	1,746,447.46	0.00	(28,249.46)	101.64 %
46 Interest-Other Inc		(339.00)	0.00	(339.00)	(3,190.70)	0.00	2,851.70	941.30 %
		(339.00)	0.00	(339.00)	(3,190.70)	0.00	2,851.70	941.30 %
51 Personnel Reltd Exp		939,155.00	0.00	939,155.00	789,776.55	0.00	149,378.45	84.09 %
		939,155.00	0.00	939,155.00	789,776.55	0.00	149,378.45	84.09 %
53 Operating Expenditur		1,856,723.00	0.00	1,856,723.00	2,157,809.93	0.00	(301,086.93)	116.22 %
		1,856,723.00	0.00	1,856,723.00	2,157,809.93	0.00	(301,086.93)	116.22 %

YTD Available Budget Report



Account Number	Account Desc	Original Budget	Transfers	Revised Budget	YTD Actuals	Encumbrances	Available Budget	% Used
250 Social Services		1,718,198.00	0.00	1,718,198.00	1,746,447.46	0.00	(28,249.46)	101.64 %
55 InterDptl Charges		503,452.00	0.00	503,452.00	559,093.57	0.00	(55,641.57)	111.05 %
		503,452.00	0.00	503,452.00	559,093.57	0.00	(55,641.57)	111.05 %
42 InterGovtl Revenues		(1,490,796.00)	0.00	(1,490,796.00)	(1,664,547.80)	0.00	173,751.80	111.65 %
		(1,490,796.00)	0.00	(1,490,796.00)	(1,664,547.80)	0.00	173,751.80	111.65 %
45 Public Chgs Service		(89,997.00)	0.00	(89,997.00)	(92,494.09)	0.00	2,497.09	102.77 %
		(89,997.00)	0.00	(89,997.00)	(92,494.09)	0.00	2,497.09	102.77 %
260 Economic Support/Child Support		(55,024.00)	0.00	(55,024.00)	(24,821.45)	0.00	(30,202.55)	45.11 %
42 InterGovtl Revenues		(1,134,452.00)	0.00	(1,134,452.00)	(1,051,336.94)	0.00	(83,115.06)	92.67 %
		(1,134,452.00)	0.00	(1,134,452.00)	(1,051,336.94)	0.00	(83,115.06)	92.67 %
46 Interest-Other Inc		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
51 Personnel Reltd Exp		663,190.00	0.00	663,190.00	570,273.51	0.00	92,916.49	85.99 %
		663,190.00	0.00	663,190.00	570,273.51	0.00	92,916.49	85.99 %
53 Operating Expenditur		99,796.00	0.00	99,796.00	57,023.28	0.00	42,772.72	57.14 %
		99,796.00	0.00	99,796.00	57,023.28	0.00	42,772.72	57.14 %
55 InterDptl Charges		341,530.00	0.00	341,530.00	433,570.71	0.00	(92,040.71)	126.95 %
		341,530.00	0.00	341,530.00	433,570.71	0.00	(92,040.71)	126.95 %
45 Public Chgs Service		(8,573.00)	0.00	(8,573.00)	(6,284.47)	0.00	(2,288.53)	73.30 %
		(8,573.00)	0.00	(8,573.00)	(6,284.47)	0.00	(2,288.53)	73.30 %
63 Op Transfers-Funds		(16,515.00)	0.00	(16,515.00)	(28,067.54)	0.00	11,552.54	169.95 %
		(16,515.00)	0.00	(16,515.00)	(28,067.54)	0.00	11,552.54	169.95 %
Grand Total:		0.00	69,492.16	69,492.16	727,729.19	15,756.52	(673,993.55)	1069.89 %

**VARIANCE REPORT FOR DEPARTMENT -- HIGHWAY DEPARTMENT
FOR THE QUARTER ENDING 3/31/2026**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Revenues		
	Intergovernmental Revenues	(\$2,256,284.88)	Computer software updated - State/Muni invoicing incomplete
	Public Charges for Services	(\$3,005.12)	Less permits due to winter conditions and no accident payments invoiced
	Interest and Other Revenues	(\$4,776.06)	No miscellaneous revenue received in the first quarter
	Interdepartmental Revenues	(\$24,512.39)	No County construction started
	Expenses		
	Wages & Benefits	\$268,644.08	Vacant positions
	Operating Expenses	(\$148,621.42)	Colder winter temps increased utilities and additional engineering project costs
	Interdepartmental Charges	(\$16,898.54)	Additional electrical work by Building Services staff
	Capital Outlay	(\$1,654,917.84)	More equipment arrived earlier than expected
	Depreciation	(\$1,006,169.01)	Unbudgeted item
	Variances Less Than Justification Threshold	\$652,443.00	
	TOTAL	(4,194,098.18) Negative	
		1,006,169.01	Unbudgeted depreciation
		(3,187,929.17) Negative	

YTD Available Budget Report



Account Number	Account Desc	Original Budget	Transfers	Revised Budget	YTD Actuals	Encumbrances	Available Budget	% Used
340 Highway Balance Sheet		2,010,131.00	0.00	2,010,131.00	6,204,229.18	0.00	(4,194,098.18)	308.65 %
42 InterGovtl Revenues		(2,502,848.00)	0.00	(2,502,848.00)	(246,563.12)	0.00	(2,256,284.88)	9.85 %
		(2,502,848.00)	0.00	(2,502,848.00)	(246,563.12)	0.00	(2,256,284.88)	9.85 %
46 Interest-Other Inc		(18,903.00)	0.00	(18,903.00)	(14,126.94)	0.00	(4,776.06)	74.73 %
		(18,903.00)	0.00	(18,903.00)	(14,126.94)	0.00	(4,776.06)	74.73 %
51 Personnel Reltd Exp		1,987,180.00	0.00	1,987,180.00	1,718,535.92	0.00	268,644.08	86.48 %
		1,987,180.00	0.00	1,987,180.00	1,718,535.92	0.00	268,644.08	86.48 %
53 Operating Expenditur		1,394,761.00	0.00	1,394,761.00	1,543,382.42	0.00	(148,621.42)	110.66 %
		1,394,761.00	0.00	1,394,761.00	1,543,382.42	0.00	(148,621.42)	110.66 %
47 Interdeptl Revenue		(27,978.00)	0.00	(27,978.00)	(3,465.61)	0.00	(24,512.39)	12.39 %
		(27,978.00)	0.00	(27,978.00)	(3,465.61)	0.00	(24,512.39)	12.39 %
55 InterDptl Charges		647,554.00	0.00	647,554.00	664,452.54	0.00	(16,898.54)	102.61 %
		647,554.00	0.00	647,554.00	664,452.54	0.00	(16,898.54)	102.61 %
72 Transfer to Oth Fund		625,000.00	0.00	625,000.00	0.00	0.00	625,000.00	0.00 %
		625,000.00	0.00	625,000.00	0.00	0.00	625,000.00	0.00 %
57 Depreciation		0.00	0.00	0.00	1,006,169.01	0.00	(1,006,169.01)	100.00 %
		0.00	0.00	0.00	1,006,169.01	0.00	(1,006,169.01)	100.00 %
45 Public Chgs Service		(3,111.00)	0.00	(3,111.00)	(105.88)	0.00	(3,005.12)	3.41 %
		(3,111.00)	0.00	(3,111.00)	(105.88)	0.00	(3,005.12)	3.41 %
56 Capital Outlay		0.00	0.00	0.00	1,654,917.84	0.00	(1,654,917.84)	100.00 %
		0.00	0.00	0.00	1,654,917.84	0.00	(1,654,917.84)	100.00 %
63 Op Transfers-Funds		0.00	0.00	0.00	(27,443.00)	0.00	27,443.00	100.00 %
		0.00	0.00	0.00	(27,443.00)	0.00	27,443.00	100.00 %
41 Taxes		(91,524.00)	0.00	(91,524.00)	(91,524.00)	0.00	0.00	100.00 %
		(91,524.00)	0.00	(91,524.00)	(91,524.00)	0.00	0.00	100.00 %
Grand Total:		2,010,131.00	0.00	2,010,131.00	6,204,229.18	0.00	(4,194,098.18)	308.65 %

**VARIANCE REPORT FOR DEPARTMENT -- LAKE BREEZE AVIATION
FOR THE QUARTER ENDING 3/31/2026**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Revenues		
	Public Charges for Services	\$68,866.62	More 100LL/Jet A sales and more Airport Service Fees/Hangar rentals than budgeted
	Expenses		
	Wages & Benefits	\$6,643.36	Less after hour call ins and open casual position
	Operating Expenses	\$90,847.74	Less fuel sales
	Interdepartmental Charges	\$12,427.47	Vacant Finance Staff Accountant position
	Capital Outlay	(\$7,691.15)	Replace Ice Maker - unexpected failure
	Depreciation	(\$82,687.26)	Unbudgeted item
	Variances Less Than Justification Threshold	-	
	TOTAL	88,406.78 Positive	
		82,687.26	Unbudgeted depreciation
		171,094.04 Positive	

YTD Available Budget Report



Account Number	Account Desc	Original Budget	Transfers	Revised Budget	YTD Actuals	Encumbrances	Available Budget	% Used
310 Lake Breeze Aviation		282,578.97	0.00	282,578.97	194,172.19	900.15	87,506.63	69.03 %
41 Taxes		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
45 Public Chgs Service		(452,305.00)	0.00	(452,305.00)	(521,171.62)	0.00	68,866.62	115.23 %
		(452,305.00)	0.00	(452,305.00)	(521,171.62)	0.00	68,866.62	115.23 %
46 Interest-Other Inc		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
51 Personnel Reltd Exp		114,602.12	0.00	114,602.12	107,958.76	0.00	6,643.36	94.20 %
		114,602.12	0.00	114,602.12	107,958.76	0.00	6,643.36	94.20 %
53 Operating Expenditur		566,844.85	0.00	566,844.85	475,997.11	1,269.30	89,578.44	84.20 %
		566,844.85	0.00	566,844.85	475,997.11	1,269.30	89,578.44	84.20 %
55 InterDptl Charges		53,437.00	0.00	53,437.00	41,009.53	0.00	12,427.47	76.74 %
		53,437.00	0.00	53,437.00	41,009.53	0.00	12,427.47	76.74 %
56 Capital Outlay		0.00	0.00	0.00	7,691.15	(369.15)	(7,322.00)	100.00 %
		0.00	0.00	0.00	7,691.15	(369.15)	(7,322.00)	100.00 %
57 Depreciation		0.00	0.00	0.00	82,687.26	0.00	(82,687.26)	100.00 %
		0.00	0.00	0.00	82,687.26	0.00	(82,687.26)	100.00 %
58 Debt Service		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
63 Op Transfers-Funds		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
72 Transfer to Oth Fund		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
	Grand Total:	282,578.97	0.00	282,578.97	194,172.19	900.15	87,506.63	69.03 %

**VARIANCE REPORT FOR DEPARTMENT -- ROCKY KNOLL HCC
FOR THE QUARTER ENDING 3/31/2026**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Revenues		
	Public Charges for Services	\$411,725.45	The result of higher than budgeted census and favorable resident payer source mix compared to budget
	Interest and Other Revenues	\$183,967.25	Higher than budgeted private donations for the quarter
	Interdepartmental Revenues	(\$56,500.00)	Budget spread was allocated all to January instead of over 12 months
	Expenses		
	Wages & Benefits	\$213,278.37	Staffing levels under budgeted amount resulting in lower than budgeted wages
	Operating Expenses	\$687,429.72	Budget spread for multiple accounts should be allocated to the 12 month year was all allocated to one month, an adjustment will be made
	Interdepartmental Charges	\$98,720.13	Lower than budgeted staffing resulting in lower than budgeted insurance cost
	Capital Outlay	\$34,714.64	Unbudgeted furniture purchase made, offset by a private donation for the purchase
	Depreciation	(\$223,260.21)	Depreciation is not budgeted
	Variances Less Than Justification Threshold	\$62,500.00	
	TOTAL	1,412,575.35 Positive	
		223,260.21	Unbudgeted depreciation
		1,635,835.56 Positive	

YTD Available Budget Report



Account Number	Account Desc	Original Budget	Transfers	Revised Budget	YTD Actuals	Encumbrances	Available Budget	% Used
320 Rocky Knoll Heath Care Center		805,465.00	(2,520.00)	802,945.00	(609,630.35)	101,069.81	1,311,505.54	-63.34 %
41 Taxes		(254,019.00)	0.00	(254,019.00)	(254,019.00)	0.00	0.00	100.00 %
		(254,019.00)	0.00	(254,019.00)	(254,019.00)	0.00	0.00	100.00 %
42 InterGovtl Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
45 Public Chgs Service		(5,508,838.00)	0.00	(5,508,838.00)	(5,920,563.45)	0.00	411,725.45	107.47 %
		(5,508,838.00)	0.00	(5,508,838.00)	(5,920,563.45)	0.00	411,725.45	107.47 %
46 Interest-Other Inc		(10,916.00)	0.00	(10,916.00)	(194,883.25)	0.00	183,967.25	1785.30 %
		(10,916.00)	0.00	(10,916.00)	(194,883.25)	0.00	183,967.25	1785.30 %
51 Personnel Reltd Exp		2,290,445.00	0.00	2,290,445.00	2,077,166.63	0.00	213,278.37	90.69 %
		2,290,445.00	0.00	2,290,445.00	2,077,166.63	0.00	213,278.37	90.69 %
53 Operating Expenditur		3,369,718.00	(2,520.00)	3,367,198.00	2,679,768.28	44,700.00	642,729.72	80.91 %
		3,369,718.00	(2,520.00)	3,367,198.00	2,679,768.28	44,700.00	642,729.72	80.91 %
55 InterDptl Charges		778,075.00	0.00	778,075.00	679,354.87	0.00	98,720.13	87.31 %
		778,075.00	0.00	778,075.00	679,354.87	0.00	98,720.13	87.31 %
56 Capital Outlay		135,000.00	0.00	135,000.00	100,285.36	56,369.81	(21,655.17)	116.04 %
		135,000.00	0.00	135,000.00	100,285.36	56,369.81	(21,655.17)	116.04 %
57 Depreciation		0.00	0.00	0.00	223,260.21	0.00	(223,260.21)	100.00 %
		0.00	0.00	0.00	223,260.21	0.00	(223,260.21)	100.00 %
58 Debt Service		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
61 Proceeds LTD		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
63 Op Transfers-Funds		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
72 Transfer to Oth Fund		62,500.00	0.00	62,500.00	0.00	0.00	62,500.00	0.00 %
		62,500.00	0.00	62,500.00	0.00	0.00	62,500.00	0.00 %

YTD Available Budget Report



Account Number	Account Desc	Original Budget	Transfers	Revised Budget	YTD Actuals	Encumbrances	Available Budget	% Used
320	Rocky Knoll Heath Care Center	805,465.00	(2,520.00)	802,945.00	(609,630.35)	101,069.81	1,311,505.54	-63.34 %
47	Interdeptl Revenue	(56,500.00)	0.00	(56,500.00)	0.00	0.00	(56,500.00)	0.00 %
		(56,500.00)	0.00	(56,500.00)	0.00	0.00	(56,500.00)	0.00 %
	Grand Total:	805,465.00	(2,520.00)	802,945.00	(609,630.35)	101,069.81	1,311,505.54	-63.34 %

**VARIANCE REPORT FOR DEPARTMENT -- EMPLOYEE BENEFITS INSURANCE
FOR THE QUARTER ENDING 3/31/2026**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Revenues		
	Public Charges for Services	(\$767,540.51)	The Public Charges for Service accounts, specifically the health and dental insurance accounts, have had little to no activity through March, which may be related to the Tyler implementation and how revenue is currently posting.
	Interest and Other Revenues	\$18,217.52	Interest and Other Income revenues are currently over budget through March, mainly within the Dental and Health Insurance reimbursement accounts. Dental Insurance reimbursements came in higher than budgeted for the first quarter, creating a favorable variance. Health Insurance revenue accounts, including rent revenue and employee fitness membership activity, are also slightly higher than anticipated. At this time, the variance appears to be related to higher reimbursement and revenue activity during the first quarter.
	Interdepartmental Revenues	\$411,926.33	Interdepartmental Revenue is currently over budget through March, primarily within the Health Insurance, Dental Insurance, and Group Life Insurance accounts. Health and Dental Insurance revenues came in higher than projected for the first quarter, resulting in favorable variances. Group Life Insurance revenue is also significantly higher than budgeted at this point in the year. In contrast, Worker's Compensation revenue activity is lower than anticipated through March and will continue to be monitored. At this time, the variances appear to be related to timing and actual insurance-related activity occurring during the first quarter.

Expenses		
Wages & Benefits	\$127,309.86	Personnel Related Expenses are currently slightly under budget through March overall. Dental, Group Life, and Health Insurance expenses are all tracking below projected budget amounts for the first quarter. Worker's Compensation expenses, however, are currently over budget due to higher-than-anticipated claim or premium activity during the first quarter. Employee fitness membership expenses also posted during the quarter but were not specifically budgeted within this account. At this time, the variances appear to be related to normal insurance activity and timing of expenditures through the first quarter.
Operating Expenses	(\$2,145.75)	Operating Expenditures are slightly over budget through March, primarily within the Dental and Health Insurance accounts. The variance is mainly related to insurance administration expenses and building rental costs that came in higher than projected for the first quarter. At this time, the overage appears to be timing-related and consistent with actual operating activity during the first quarter.
TOTAL	(212,232.55) Negative	

YTD Available Budget Report



Account Number	Account Desc	Original Budget	Transfers	Revised Budget	YTD Actuals	Encumbrances	Available Budget	% Used
400 Employee Benefits & Insurance		198,142.00	0.00	198,142.00	410,374.55	0.00	(212,232.55)	207.11 %
45 Public Chgs Service		(770,727.00)	0.00	(770,727.00)	(3,186.49)	0.00	(767,540.51)	0.41 %
		(770,727.00)	0.00	(770,727.00)	(3,186.49)	0.00	(767,540.51)	0.41 %
46 Interest-Other Inc		(50,085.00)	0.00	(50,085.00)	(68,302.52)	0.00	18,217.52	136.37 %
		(50,085.00)	0.00	(50,085.00)	(68,302.52)	0.00	18,217.52	136.37 %
47 Interdeptl Revenue		(3,398,360.00)	0.00	(3,398,360.00)	(3,810,286.33)	0.00	411,926.33	112.12 %
		(3,398,360.00)	0.00	(3,398,360.00)	(3,810,286.33)	0.00	411,926.33	112.12 %
51 Personnel Reltd Exp		4,389,892.00	0.00	4,389,892.00	4,262,582.14	0.00	127,309.86	97.10 %
		4,389,892.00	0.00	4,389,892.00	4,262,582.14	0.00	127,309.86	97.10 %
53 Operating Expenditur		27,422.00	0.00	27,422.00	29,567.75	0.00	(2,145.75)	107.83 %
		27,422.00	0.00	27,422.00	29,567.75	0.00	(2,145.75)	107.83 %
55 InterDptl Charges		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
56 Capital Outlay		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
57 Depreciation		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
Grand Total:		198,142.00	0.00	198,142.00	410,374.55	0.00	(212,232.55)	207.11 %

**VARIANCE REPORT FOR DEPARTMENT -- INFORMATION TECHNOLOGY
FOR THE QUARTER ENDING 3/31/2026**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Revenues		
	Interest and Other Revenues	\$6,480.00	Payment from UW-Madison for use of fiber connection at UW Sheboygan campus. Unbudgeted revenue.
	Interdepartmental Revenues	\$3,142.64	More internal printing jobs in Q1 than were anticipated.
	Expenses		
	Wages & Benefits	\$31,470.94	Financial Systems Specialist position is vacant. Other IT positions may have received a smaller pay increase than was budgeted.
	Operating Expenses	\$117,584.16	Timing of software maintenance payments and one DataMax payment was not entered at the time this variance report was run. Running the report on 5/15/2026 shows that payment.
	Interdepartmental Charges	(\$6,912.36)	Seminar/Training and travel expenses were incurred earlier than planned.
	Depreciation	(\$97,891.71)	Depreciation is not budgeted item.
	Variances Less Than Justification Threshold	\$19,057.68	
	TOTAL	72,931.35 Positive	
		97,891.71	Unbudgeted depreciation
		170,823.06 Positive	

YTD Available Budget Report



Account Number	Account Desc	Original Budget	Transfers	Revised Budget	YTD Actuals	Encumbrances	Available Budget	% Used
420	Information Technology	3,760.00	0.00	3,760.00	(69,171.35)	20,583.95	52,347.40	-1292.21 %
41	Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
42	InterGovtl Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
45	Public Chgs Service	(5,620.00)	0.00	(5,620.00)	(4,677.68)	0.00	(942.32)	83.24 %
		(5,620.00)	0.00	(5,620.00)	(4,677.68)	0.00	(942.32)	83.24 %
46	Interest-Other Inc	0.00	0.00	0.00	(6,480.00)	0.00	6,480.00	100.00 %
		0.00	0.00	0.00	(6,480.00)	0.00	6,480.00	100.00 %
47	Interdeptl Revenue	(828,714.00)	0.00	(828,714.00)	(831,856.64)	0.00	3,142.64	100.38 %
		(828,714.00)	0.00	(828,714.00)	(831,856.64)	0.00	3,142.64	100.38 %
51	Personnel Reltd Exp	210,291.00	0.00	210,291.00	178,820.06	0.00	31,470.94	85.03 %
		210,291.00	0.00	210,291.00	178,820.06	0.00	31,470.94	85.03 %
53	Operating Expenditur	574,024.00	0.00	574,024.00	456,439.84	20,583.95	97,000.21	83.10 %
		574,024.00	0.00	574,024.00	456,439.84	20,583.95	97,000.21	83.10 %
55	InterDptl Charges	33,779.00	0.00	33,779.00	40,691.36	0.00	(6,912.36)	120.46 %
		33,779.00	0.00	33,779.00	40,691.36	0.00	(6,912.36)	120.46 %
56	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
57	Depreciation	0.00	0.00	0.00	97,891.71	0.00	(97,891.71)	100.00 %
		0.00	0.00	0.00	97,891.71	0.00	(97,891.71)	100.00 %
63	Op Transfers-Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
72	Transfer to Oth Fund	20,000.00	0.00	20,000.00	0.00	0.00	20,000.00	0.00 %
		20,000.00	0.00	20,000.00	0.00	0.00	20,000.00	0.00 %
Grand Total:		3,760.00	0.00	3,760.00	(69,171.35)	20,583.95	52,347.40	-1292.21 %

**VARIANCE REPORT FOR DEPARTMENT -- PROPERTY/LIABILITY INS
FOR THE QUARTER ENDING 3/31/2026**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Revenues		
	Interest and Other Revenues	(\$52,912.70)	Squad car insurance
	Expenses		
	Operating Expenses	(\$6,075.35)	Property insurance actuals more than originally budgeted
	Variances Less Than Justification Threshold	-	
	TOTAL	(\$58,988.05) Positive	

YTD Available Budget Report



Account Number	Account Desc	Original Budget	Transfers	Revised Budget	YTD Actuals	Encumbrances	Available Budget	% Used
410	Property & Liability Insurance	0.00	0.00	0.00	58,988.05	0.00	(58,988.05)	100.00 %
46	Interest-Other Inc	0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
47	Interdeptl Revenue	(204,650.00)	0.00	(204,650.00)	(151,737.30)	0.00	(52,912.70)	74.14 %
		(204,650.00)	0.00	(204,650.00)	(151,737.30)	0.00	(52,912.70)	74.14 %
53	Operating Expenditur	204,650.00	0.00	204,650.00	210,725.35	0.00	(6,075.35)	102.97 %
		204,650.00	0.00	204,650.00	210,725.35	0.00	(6,075.35)	102.97 %
Grand Total:		0.00	0.00	0.00	58,988.05	0.00	(58,988.05)	100.00 %