NOTICE OF MEETING

FINANCE COMMITTEE

November 9, 2022 - 3:30 PM

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

To join the meeting remotely dial: 1 312 626 6799;
Meeting ID: 832 5019 0277 Passcode: 154329

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

3:30 p.m. Awarding Bid(s) on Tax Foreclosed Property
Consideration of Awarding Bid(s) on Tax Foreclosed Property

Approval of Minutes
Finance Committee – Regular Meeting – October 27, 2022 3:30 PM
Correspondence

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

Consideration of Budget Adjustment Request

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

County Board Referrals
Resolution No. 21 – Approving the Use of American Rescue Plan Act (ARPA) Funds (No. 5)

Interim Finance Director
Financial Statements - September
3rd Quarter Variances
Investment Statements - September

Approval of Vouchers
Approval of Attendance at Other Meetings or Functions
Adjourn
Next Scheduled Meeting – November 23, 2022, 3:30 PM in Room 302, Administration Building

Prepared by:
Evan Grossen
Recording Secretary

Roger Te Stroete
Committee Chairperson

Wearing a mask will be strongly encouraged. Room 302 has a capacity limit of 21 individuals using the current CDC guidance on COVID-19 social distancing. If the room exceeds capacity, the Committee Chair may ask attendees to leave and participate remotely or adjourn the meeting and reschedule for another time.

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

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

The Committee welcomes all visitors to listen and observe, but only Committee members and those invited to speak will be permitted to speak.
If listed as an agenda item – The Administrator's Report, Finance Director's Report, and Information Technology's Report is a summary of key activities. No action will be taken by the Finance Committee resulting from the reports unless it is a specific item on the agenda.

Persons with disabilities needing assistance to attend or participate are asked to notify the County Clerk's Office, 920-459-3003 prior to the meeting so that accommodations may be arranged.

SHEBOYGAN COUNTY FINANCE COMMITTEE MINUTES

Administration Building
508 New York Avenue
Sheboygan WI 53081

October 27, 2022 **Called to Order: 3:30 P.M.** **Adjourned: 4:26 P.M.**

MEMBERS PRESENT: **In Person:** Roger Te Stroete, Kathleen Donovan, William Goehring, Keith Abler
Remote: Thomas Wegner

MEMBERS ABSENT:

ALSO PRESENT: **In Person:** Vernon Koch, Edward Procek, Gerald Jorgensen, Jacqueline Veldman, Chris Lewinski, Greg Schnell, Matt Strittmater, Alayne Krause, Wendy Charnon, Evan Grossen, Jeremy Fetterer

Remote: Adam Payne, Tara Duwe, Stefanie Albrecht, Jacob Verhelst, Crystal Fieber

Chairperson Te Stroete called the meeting to order at 3:30 P.M.

The Chairperson certified compliance with the open meeting law. The notice was posted at 3:30 P.M. on October 26th, 2022.

Supervisor Abler moved to approve the minutes of October 17, 2022. Motion seconded by Supervisor Goehring. Motion Carried

Correspondence – None

County Administrator Report – County Administrator, Adam Payne did not have a report. Deputy County Administrator, Alayne Krause updated the committee on the staffing in the Human Resources department.

County Administrator, Adam Payne presented a request for a Temporary Pay Adjustment to Corporation Counsel Contract. Supervisor Donovan moved to approve the adjustment. Motion seconded by Supervisor Abler. Motion Carried

Finance Director Report – Acting Finance Director, Wendy Charnon updated the committee on preparations for final adoption of the 2023 budget. She then gave a brief update on the American Recovery Plan Act (ARPA) program contracts and mentioned she is delegating tasks to the rest of the Finance Department.

The Committee discussed Ordinance No. 03 - Amending Section 47.03 of the Sheboygan County Code Wage Ranges. Supervisor Goehring moved to recommend the ordinance be enacted with an amendment to include a 1.5% across the board increase in addition to the proposed pay for performance scale with a corresponding adjustment to the pay bands, adjusting the maximum to 4.5% and the midpoint accordingly. Funding for the across the board increase is to be absorbed by the departments and have no change to the proposed 2023 overall budget. Motion seconded by Supervisor Abler. Motion Carried

Corporation Counsel Attorney, Crystal Fieber presented a draft ordinance - Changing Supervisory District Boundaries to Reflect Annexation from Town of Wilson into District 10 and from Town of Sheboygan into District 5. Supervisor Goehring moved to approve the ordinance as drafted and introduce the ordinance to the County Board in November. Motion seconded by Supervisor Donovan. Motion Carried

The committee reviewed the 2022 Annual Report of Dog Listing Claims. Supervisor Abler moved to approve the claims. Motion seconded by Supervisor Donovan. Motion Carried

Information Technology Director, Chris Lewinski presented a request to use Information Technology Fund Balance for WSCS Broadcast Equipment. Supervisor Goehring moved to approve the request. Motion seconded by Supervisor Abler. Motion Carried

Acting Finance Director, Wendy Charnon presented a draft resolution - Approving the 2023 Budget. Supervisor Wegner moved to approve the resolution as drafted and introduce the resolution to the County Board in November. Motion seconded by Supervisor Donovan. Motion Carried

Acting Finance Director, Wendy Charnon presented a draft resolution - Levying and Apportioning the Tax. Supervisor Goehring moved to approve the resolution as drafted and introduce the resolution to the County Board in November. Motion seconded by Supervisor Abler. Motion Carried

Acting Finance Director, Wendy Charnon presented a draft resolution - Declaration of Official Intent to Reimburse Expenditures from Proceeds of Borrowing. Supervisor Wegner moved to approve the resolution as drafted and introduce the resolution to the County Board in November. Motion seconded by Supervisor Donovan. Motion Carried

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

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

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

The next scheduled meeting will be Wednesday, November 9, 2022 at 3:30 p.m.

Jeremy Fetterer
Recording Secretary

William C. Goehring
Secretary

SHEBOYGAN COUNTY

Alayne Krause
Deputy County Administrator

To: Members of the Finance Committee

From: Alayne Krause, Deputy County Administrator Alayne Krause

Date: November 9, 2022

Re: Budget Adjustment Request

As you know, we have been attempting to recruit a new Finance Director since April. The past 7 months of using our typical recruitment process has not produced any viable results. In light of this, as well as the highly competitive labor market and staffing shortages in Human Resources, a different approach is needed. The recruitment consultant that has been retained for the County Administrator position was asked to also provide a proposal for the Finance Director, which they have done. The cost of the recruitment proposal is $22,500.

I am respectfully asking for a budget adjustment to cover the cost of this unbudgeted initiative. I recommend covering these expenses by utilizing savings in the Finance Department due to vacant positions. As of the 3rd quarter, the positive variances are approximately $170,000. The budget adjustment request is to transfer the funds from object account 511105 (wages) to 531105 (consulting) within the Finance Department budget.

Since the total request is under $25,000, per Chapter 5.07(a)(3) of the County Code, the Finance Committee may authorize the transfer for the requested budget adjustments.

Thank you for your consideration.

COMMITTEE REPORT TO THE COUNTY BOARD

WE, THE **FINANCE** COMMITTEE

TO WHOM WAS REFERRED RESOLUTION NO: **21**

RE: **Approving the Use of American Rescue Plan Act (ARPA) Funds (No. 5)**

HAVE CONSIDERED THE SAME AND RECOMMEND:

_____ ADDITIONAL TIME BE GRANTED TO CONSIDER THE MATTER
_____ THE RESOLUTION BE ADOPTED
_____ FILING WITH THE CLERK
_____ AMENDING THE RESOLUTION AS FOLLOWS:

RESPECTFULLY SUBMITTED THIS 20th DAY OF December 2022

FINANCE COMMITTEE

OPPOSED TO THE REPORT:

ROGER TE STROETE

KATHLEEN DONOVAN

WILLIAM C. GOEHRING

KEITH ABLER

THOMAS WEGNER

CONCURRING IN THE REPORT:

ROGER TE STROETE

KATHLEEN DONOVAN

WILLIAM C. GOEHRING

KEITH ABLER

THOMAS WEGNER

SHEBOYGAN COUNTY RESOLUTION NO. 21 (2022/23)

Re: **Approving Use of American Rescue Plan Act (ARPA) Funds (No. 5)**

WHEREAS, on March 11, 2021, the American Rescue Plan Act (ARPA) was signed into law, and

WHEREAS, ARPA established the coronavirus State and Local Fiscal Recovery Funds (SLFRF) program to provide $350 Billion of support to state, territorial, local, and tribal governments in responding to the economic and public health impacts of COVID-19, and

WHEREAS, Sheboygan County received approximately $22 million in SLFRF funds through ARPA, and

WHEREAS, U.S. Treasury's Final Rule allows for the use of ARPA funds to respond to the COVID-19 public health emergency or its negative economic impacts; for the provision of government services to the extent of the reduction in revenue due to the COVID-19 public health emergency; and to make necessary investments in water, sewer, or broadband infrastructure, and

WHEREAS, The Aging and Disability Resource Center funds meals to County residents through the non-profit organization Meals on Wheels. Due to rising costs of labor, food, and gas, the Health and Human Services Committee has recommended the use of ARPA funds to assist Meals on Wheels with the cost or continuing to provide meal services; and

WHEREAS, the Health and Human Services Department, in collaboration with the Human Resources Department, has identified forty-eight (48) staff positions recommended for equity adjustments, which are necessary to retain valuable staff and to continue providing needed services to the community; and

WHEREAS, the Sheriff's Department, in collaboration with the Human Resources Department, has identified correction officers and dispatchers for equity adjustments and for which such adjustments are necessary to retain valuable staff and provide quality public safety services to the community.

NOW, THEREFORE, BE IT RESOLVED that the Sheboygan County Board of Supervisors has determined that a portion of Sheboygan County's ARPA SLFRF funds shall be used for the following eligible expenses as detailed in the following chart:

(remainder of page left intentionally blank)

Description	2022	2023	2024	Total Cost
Equity Adjustments				
Health and Human Services	20,813			20,813
Sheriff - Correction Officers		182,563	182,563	365,126
Sheriff - Dispatchers		126,085	126,085	252,170
Economic Impact				
Meals on Wheels	53,010			53,010
Total ARPA Requests	**73,823**	**308,648**	**308,648**	**691,119**

These are forecasted amounts. ARPA Funds allocated will be adjusted to actual incurred.

BE IT FURTHER RESOLVED that the 2022 and 2023 allocations noted in the above chart shall be incorporated into the 2022 and 2023 budgets respectively.

BE IT FURTHER RESOLVED, that the Department liaison committee and Executive Committee have authority to approve any changes to the specific use of ARPA funds contained within the same budget appropriation unit; in the alternative, any change to the above allocation requiring an amendment to the department budget shall follow the normal and customary budget amendment process as outlined in the County Code.

Respectfully submitted this 1st day of November, 2022.

EXECUTIVE COMMITTEE

Vernon Koch, Chairperson

Keith Abler, Vice-Chairperson

William C. Goehring, Secretary

Curt Brauer

Edward J. Procek

Opposed to Introduction:

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FISCAL NOTE
November 2022

Resolution No. 21 (2022/23) RE: Approving Use of American Rescue Plan Act (ARPA) Funds (No. 5)

Within the resolution is the breakdown of the requests totaling $691,119. The County received $22.4 million. To date, the County Board has approved $17.9 million for use for various projects and staff retention efforts.

ARPA funds need to be expended or obligated by December 31, 2024. If obligated, funds would need to be expended by December 31, 2026.

Funding:

No additional levy is required.

Respectfully Submitted,

Wendy A Charnon

Wendy A. Charnon, Finance Director
November 1, 2022

SHEBOYGAN COUNTY

WISCONSIN

Financial Overview

September 2022

Finance Committee & County Administrator Report

Budget Variance Summary

Preliminary Year to Date September 30, 2022

	Fund					
	General	Special Revenue	Enterprise	Internal Service	Total	Transportation
Change in Fund Balance	$ (624,136)	$ (206,934)	$ (697,439)	$ (1,759,462)	$ (3,287,971)	$ (2,480,412)
Plus: unbudgeted depreciation			468,172	1,784,383	$ 2,252,555	
Adjusted Change in Fund Balance	$ (624,136)	$ (206,934)	$ (229,267)	$ 24,921	$ (1,035,416)	$ (2,480,412)
Budgeted Change in Fund Balance to Date	$ (2,713,000)	$ (89,237)	$ (416,924)	$ (1,403,218)	$ (4,622,379)	$ (3,618,311)
Variance Actual to Budget	$ 2,088,864	$ (117,697)	$ 187,657	$ 1,428,139	$ 3,586,963	$ 1,137,899
Timing	$ (540,628)	$ (64,602)	$ -	$ (1,340,309)	$ (1,945,539)	$ 1,647,948
Unrestricted Fund Balance/Net Position	$ 25,181,850		$ 1,738,135	$ 9,938,512		$ -
Nonspendable/Committed/Restricted	$ 6,222,370 *	$ 484,764	$ 9,792,487	$ 40,923,321		$ 7,345,959
Unassigned Fund Balance Policy Actual %	28%					

* GF nonspendable/committed/restricted is an estimate based on 2021 actuals

Department Budget Variance Summary

Preliminary Year to Date September 30, 2022

Department	Total Variance
General Fund	
Airport	$ 123,329
Bldg Services	$ 622,445
Clerk of Crts	$ 212,943
Corp Counsel	$ 234
County Administrator	$ (1,146)
County Board	$ 9,140
County Clerk	$ (12,086)
Court Commissioner	$ 11,301
DA	$ 87,573
Finance	$ 170,870
Human Resources	$ 59,567
Medical Examiner	$ (4,107)
Nondepart'l	$ 614,403
Planning & Conservation	$ 9,800
Register of Deeds	$ 220,689
Sheriff	$ (186,642)
Tax Foreclosures	$ 11,432
Treasurer	$ 34,628
UW Extension	$ 43,882
UW GB - Sheboygan Campus	$ 44,104
Veterans' Comm	$ 9,726
Veterans' Service	$ 6,777
Total - General Fund	**$ 2,088,863**

Department	Total Variance
Special Revenue	
Community Programs	$ (1,576,539)
Economic Support	$ 165,632
Elder Services	$ 195,834
HHS Administration	$ 62,813
Public Health Service	$ 195,906
Social Services	$ 844,847
Total HHS	$ (111,507)
Public Safety - Spec Rev	$ (6,190)
Total - Special Revenue	**(117,697)**

Department	Total Variance
Health Care Centers	
Rocky Knoll	$ 187,656
Total - HCC	**$ 187,656**

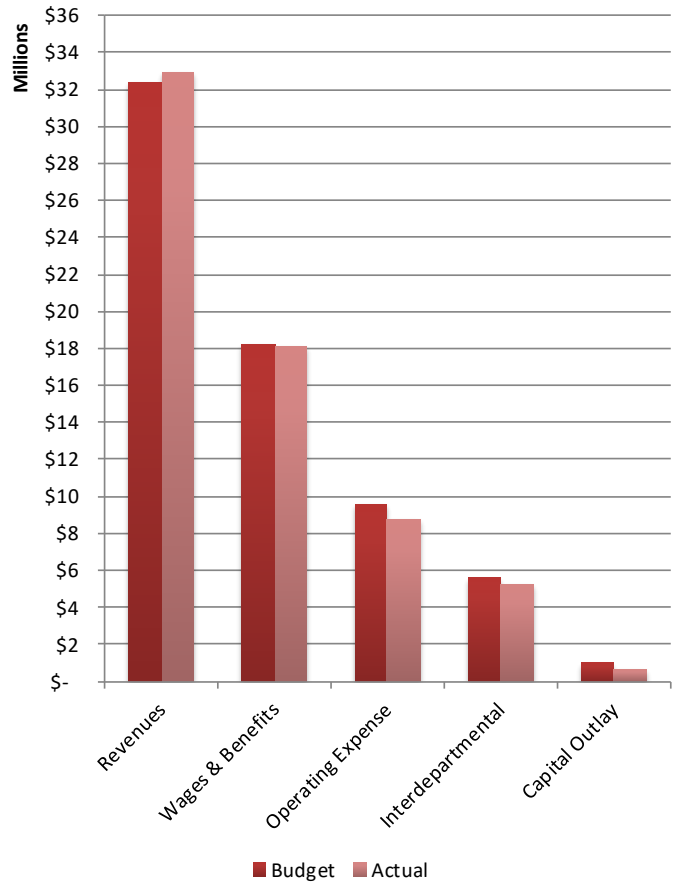
Department	Total Variance
Internal Services	
Employee Benefits	$ 39,978
Highway	$ 1,100,764
Info Technology	$ 287,397
Prop Ins	$ -
Total - Internal Servs	**1,428,139**

Department	Total Variance
Transportation	
Transportation	$ 1,137,899
Total - Transportation	**$ 1,137,899**

General Fund (Budget to Actual)

Year to Date September 30, 2022

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 32,404,949	$32,878,347	$ 473,398	101%
Wages & Benefits	(18,186,295)	(18,100,049)	86,246	100%
Operating Expense	(9,605,798)	(8,787,414)	818,384	91%
Interdepartmental	(5,619,713)	(5,236,210)	383,503	93%
Capital Outlay	(987,418)	(667,960)	319,458	68%
Total Expenses	(34,399,224)	(32,791,633)	1,607,591	95%
Other Financing	(718,725)	(710,852)	7,873	99%
Change in Fund Balance	$ (2,713,000)	$ (624,138)	$ 2,088,862	23%



General Fund (Variance Change)

Year to Date September 30, 2022

	Prior Month	Current Month	Variance Change
Revenues	$ 329,746	$ 473,398	$ 143,652
Wages & Benefits	(83,337)	86,246	169,583
Operating Expense	759,713	818,384	58,671
Interdepartmental	348,033	383,503	35,470
Capital Outlay	214,880	319,458	104,578
Total Expenses	1,239,289	1,607,591	368,302
Other Financing	(15,732)	7,873	23,605
Change in Fund Balance	$ 1,553,303	$ 2,088,862	$ 535,559

- Revenue is positive the current month change is due to more than budgeted federal grants, animal licenses, transfer fee tax, court fees, inmate boarding, and interest income
- Wages & Benefits expense variance mainly due to position vacancies
- Positive Operating expense variance reflects less than budgeted expenses. The current month change is due to less than budgeted client services, contracted services, structural, disposal, but more than budgeted professional services, utilities
- Capital Outlay variance reflects less than budgeted expenses. The current month change is due to less than budgeted building improvements, other improvements, machinery & equipment, and computer equipment

General Fund – Department Analysis

Year to Date September 30, 2022

Overall Budget

Variances

Department	Revenues	Expenditures	Other Financing	Total	% of Outflow
Airport	$ 46,270	$ 77,059	$ -	$ 123,329	19.75%
Building Services	40,215	586,738	(4,508)	622,445	20.13%
Clerk of Courts	101,944	110,999	-	212,943	9.88%
Corporation Counsel	1,807	(1,573)	-	234	0.06%
County Administrator	(141)	(1,005)	-	(1,146)	-0.34%
County Board	-	9,140	-	9,140	4.10%
County Clerk	(13,261)	1,175	-	(12,086)	-4.36%
Court Commissioner	7,058	4,243	-	11,301	4.30%
District Attorney	1,209	86,364	-	87,573	11.17%
Finance	1,196	169,674	-	170,870	12.10%
Human Resources	(38,956)	98,523	-	59,567	10.45%
Medical Examiner	21,339	(25,446)	-	(4,107)	-2.23%
Non-Departmental	444,259	(1,560)	171,704	614,403	30.51%
Planning & Conservation	(345,255)	364,953	(9,898)	9,800	0.43%
Register of Deeds	209,942	40,146	(29,399)	220,689	40.06%
Sheriff	(28,293)	(33,349)	(125,000)	(186,642)	-1.04%
Tax Foreclosures	11,106	326	-	11,432	N/A
Treasurer	14,133	15,522	4,973	34,628	6.29%
UW GB - Sheboygan Campus	1	44,103	-	44,104	34.01%
UW Extension	(5,172)	49,054	-	43,882	12.89%
Veterans Commission	1	9,725	-	9,726	62.30%
Veteran's Services	3,996	2,782	-	6,778	2.74%
Total General Fund	**$ 473,398**	**$ 1,607,593**	**$ 7,872**	**$ 2,088,863**	**6.07%**

Overtime

Overtime

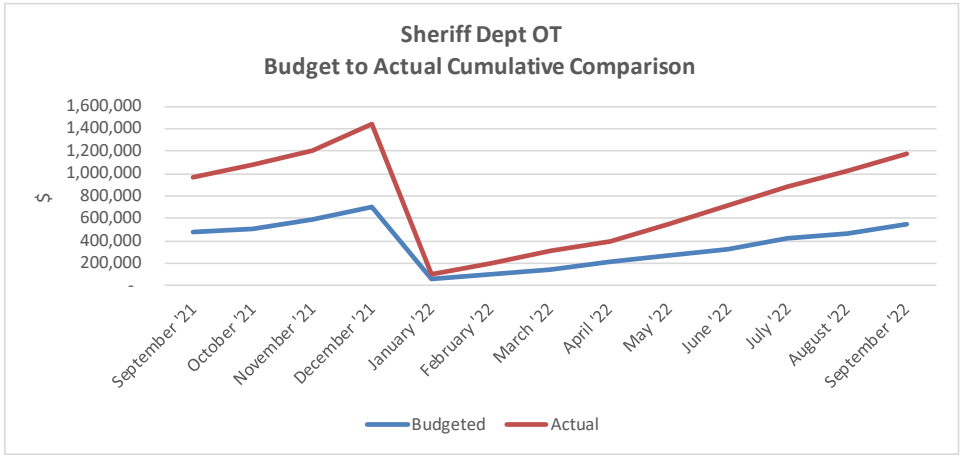
Department	Budget	Actual	$ Variance	% of Variance
Airport	$ 4,272	$ 5,798	$ (1,526)	-35.72%
Building Services	13,939	11,087	2,852	20.46%
Clerk of Courts	1,494	1,472	22	1.47%
Corporation Counsel	-	-	-	0.00%
County Administrator	-	-	-	0.00%
County Board	-	-	-	0.00%
County Clerk	300	380	(80)	-26.67%
Court Commissioner	-	-	-	0.00%
District Attorney	-	623	(623)	-100.00%
Finance	3,751	184	3,567	95.09%
Human Resources	-	243	(243)	-100.00%
Medical Examiner	-	-	-	0.00%
Non-Departmental	-	-	-	0.00%
Planning & Conservation	-	363	(363)	-100.00%
Register of Deeds	-	-	-	0.00%
Sheriff	553,145	1,178,492	(625,347)	-113.05%
Tax Foreclosures	-	-	-	0.00%
Treasurer	-	-	-	0.00%
UW Campus	-	-	-	0.00%
UW Extension	-	-	-	0.00%
Veterans Commission	-	-	-	0.00%
Veteran's Services	-	-	-	0.00%
Total General Fund	**$ 576,901**	**$ 1,198,642**	**$ (621,741)**	**-107.77%**

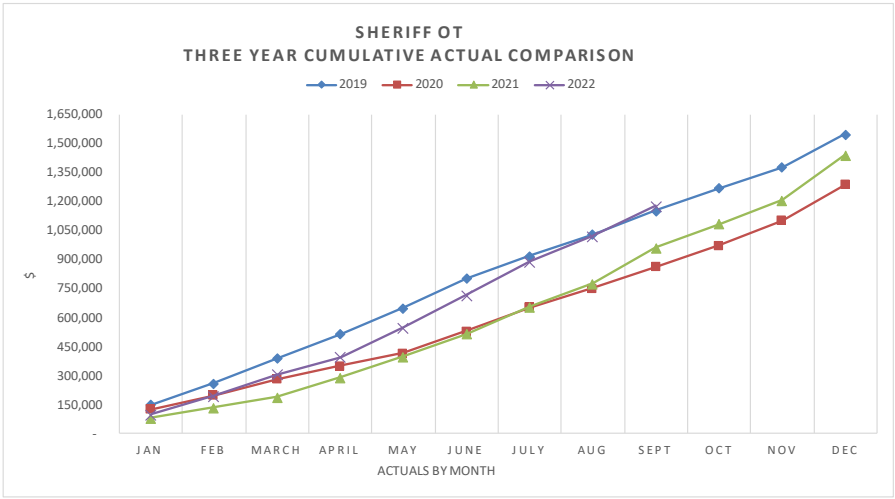
- Airport – Revenue variance due to fuel flowage and custom's user fees more than budgeted along with custom's facility reimbursement; Expenditure variance due to delay in equipment and grounds work being pushed to 2023
- Building Services – Expenditure variance due to short term vacancies, carpet replacement delays, fewer heating repairs, unspent contingency, and not hiring an assistant electrician
- Clerk of Courts – Revenue variance due to use of state tax refund intercept program and other daily collection efforts; Expenditure variance due to vacant positions
- District Attorney – Expenditure variance due to vacant positions
- Finance – Expenditure variance due to vacancy savings
- Human Resources – Expenditure variance due to vacancy savings, Fall manager/supervisor training not finalized and presenter not yet retained along with less than budgeted advertising requests
- Non Departmental – Revenue variance due to higher than budgeted investment interest and interest on delinquent taxes
- Register of Deeds – Revenue variance due to real estate and encumbrance activity; Expenditure variance due to expected import of documents not yet completed
- UW Campus – Expenditure variance due to no expenses incurred for Aurora Hospital/Campus walking path
- UW Extension – Expenditure variance due to employee assisting HHS and some unpaid time along with no speaker due to virtual events and less than budgeted training and meals
- Veterans Commission – Expenditure variance due to veterans rides still down since the transportation program was shut down due to covid.

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

General Fund – Sheriff's Department OT

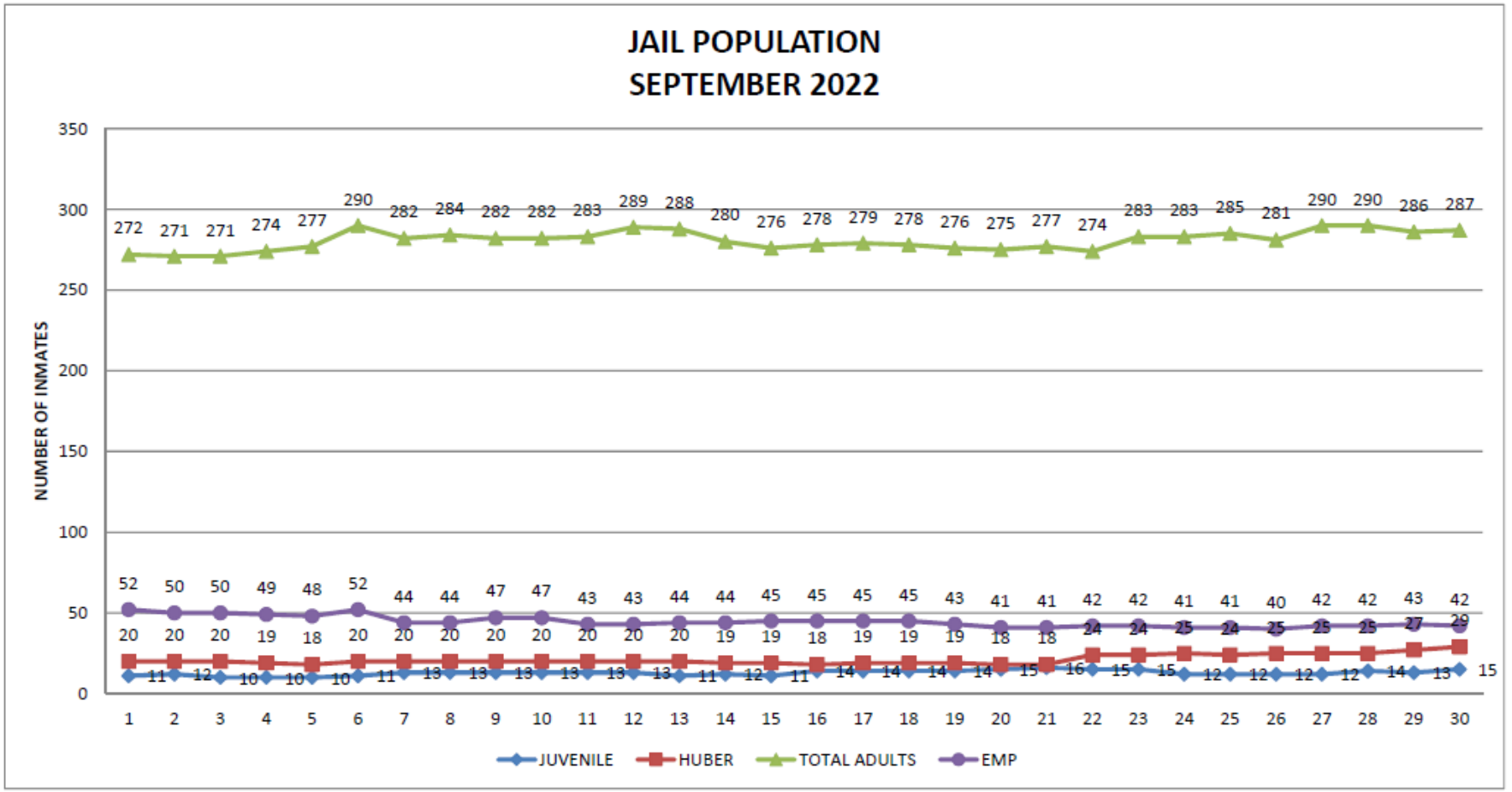
As of September 30, 2022





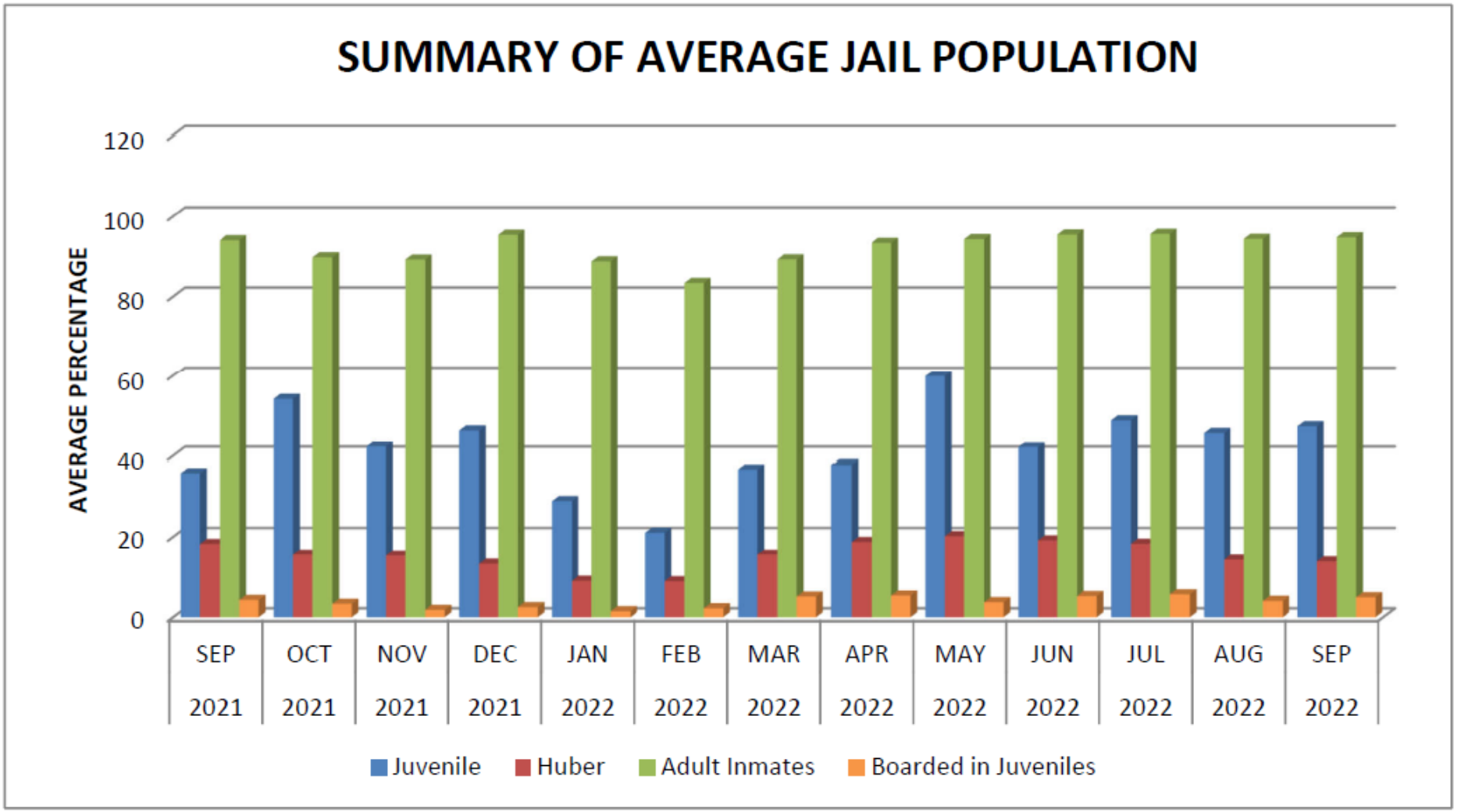
General Fund – Sheriff's Department

September 30, 2022



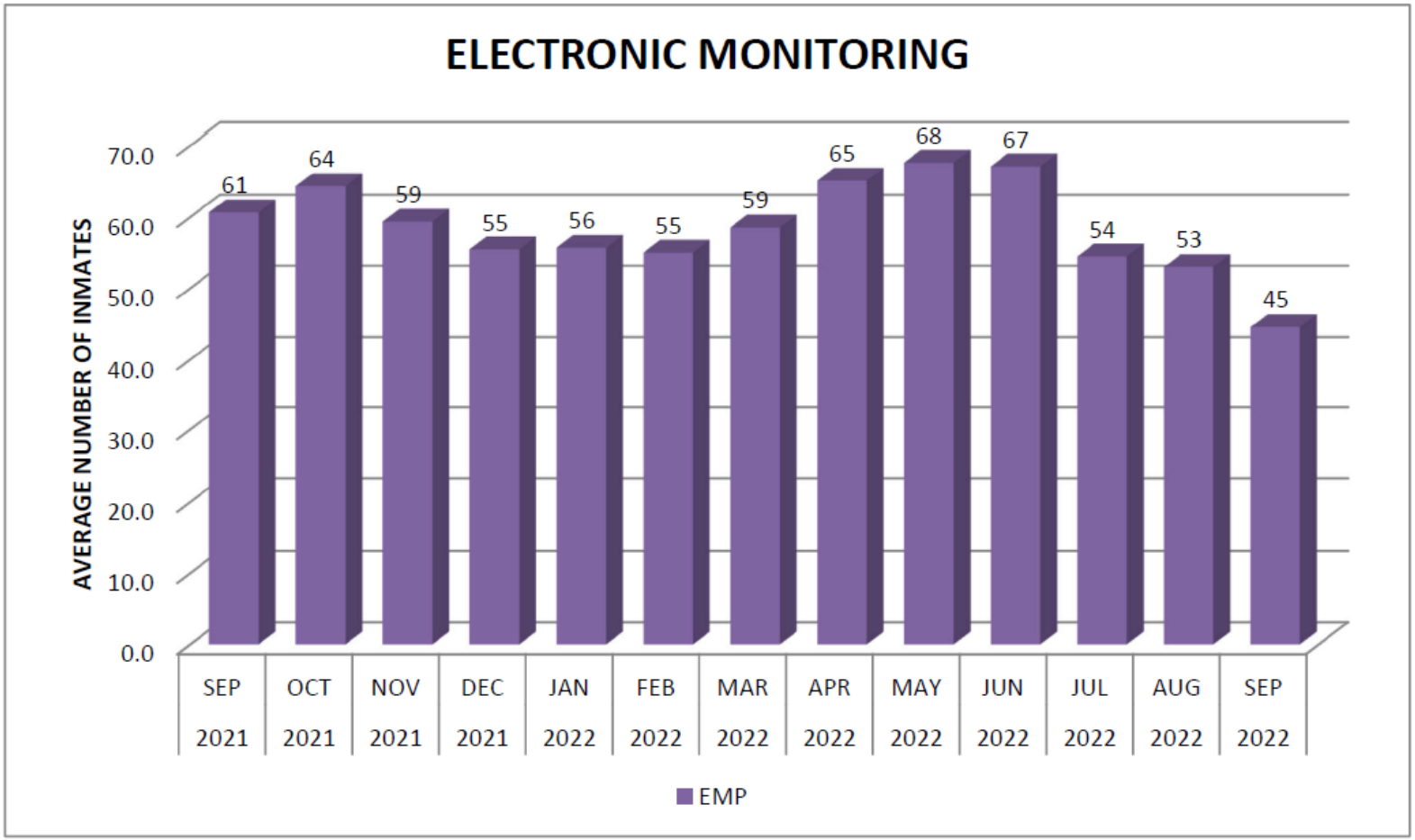
General Fund – Sheriff's Department

September 30, 2022 (12 Month History)



General Fund – Sheriff's Department

September 30, 2022



Airport

2022 – 3rd Quarter Financial Report

General Operating (3rd Quarter - 2022)

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 472,031	$ 518,301	$ 46,270	109.80%
Wages & Benefits	(201,874)	(180,885)	20,989	89.60%
Operating Expense	(284,328)	(287,305)	(2,977)	101.05%
Interdepartmental	(79,648)	(79,177)	471	99.41%
Capital Outlay	(58,577)	-	58,577	0.00%
Total Expenses	(624,427)	(547,367)	77,060	87.66%
Other Financing	-	-	-	N/A
Change in Fund Balance	$ (152,396)	$ (29,066)	$ 123,330	19.07%
Required Operating Levy	$ 220,154	Annual		

Debt Service (Annual Costs - 2022)

	Principal	Interest	Total	% of Total
2015 GO Bond	$ -	$ -	$ -	
2017 GO Bond	17,063	2,514	19,577	1.75%
2018 GO Bond	9,497	1,924	11,421	1.05%
2020 GO Bond	250,947	30,271	281,218	31.37%
2020 Refunding	40,460	523	40,983	2.00%
2022 GO Bond	-	3,756	3,756	2.15%
	-	-	-	
Total Debt Service	$ 317,967	$ 38,988	$ 356,955	
Required Debt Levy	$ 356,955	Annual		

Total Annual Levy **$ 577,109**

5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
Reconstruct GA hanger area & ramps (18)	2,030,000	82,502	1,947,498	4%
Customs Facility (19, 20)	4,200,000	3,063,791	1,136,209	73%
Reconstruction Taxiway B Center Lane (20)	85,000	14,187	70,813	17%
Airport drive & parking construction (20)	348,392	296,311	52,081	85%
Airport Tractor (22)	155,000	89,700	65,300	58%
Total	$ 6,818,392	$ 3,546,491	$ 3,271,901	

Building Services

2022 – 3rd Quarter Financial Report

General Operating (3rd Quarter - 2022)

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 2,798,434	$ 2,838,649	$ 40,215	101.44%
Wages & Benefits	(1,237,069)	(1,164,626)	72,443	94.14%
Operating Expense	(1,154,996)	(842,329)	312,667	72.93%
Interdepartmental	(486,147)	(399,022)	87,125	82.08%
Capital Outlay	(214,615)	(100,112)	114,503	46.65%
Total Expenses	(3,092,827)	(2,506,089)	586,738	81.03%
Other Financing	4,508	-	(4,508)	0.00%
Change in Fund Balance	$ (289,885)	$ 332,560	$ 622,445	114.72%
Required Operating Levy	$ 3,078,076	Annual		

Debt Service (Annual Costs - 2022)

	Principal	Interest	Total	% of Total
2015 GO Bond	$ 192,800	$ 20,264	$ 213,064	16.00%
2017 GO Bond	146,250	21,551	167,801	15.00%
2018 GO Bond	100,049	20,270	120,319	16.01%
2020 GO Bond	145,715	17,577	163,292	18.21%
2020 Refunding	141,610	1,830	143,440	7.00%
2022 GO Bond	-	30,869	30,869	17.71%
	-	-	-	
Total Debt Service	$ 726,424	$ 112,361	$ 838,785	
Required Debt Levy	$ 838,785	Annual		
Total Annual Levy	**$**	**3,916,861**		

5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
Key Card Upgrade (15-18)	296,000	294,602	$ 1,398	100%
HVAC Upgrade (15-20)	1,908,200	1,818,524	89,676	95%
Fire Alarm System Upgrade (16-19)	536,000	488,036	47,964	91%
Roof Replacement (18, 20, 21, 22)	971,500	787,705	183,795	81%
Courthouse Boiler Replacement (21)	117,000	89,480	27,520	76%
Elevator Upgrade (20, 21, 22)	659,208	363,047	296,161	55%
Courthouse Tuck Pointing (21)	220,000	13,400	206,600	6%
ADRC Office (22)	84,000	26,106	57,894	31%
HHS Offices (22)	82,000		82,000	0%
Taylor House Exterior Restoration (22)	102,127	1,562	100,565	2%
Total	$ 4,976,035	$ 3,882,462	$ 1,093,573	

Clerk of Courts

2022 – 3rd Quarter Financial Report

General Operating (3rd Quarter - 2022)

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 2,116,252	$ 2,218,196	$ 101,944	104.82%
Wages & Benefits	(1,066,441)	(964,044)	102,397	90.40%
Operating Expense	(618,297)	(670,083)	(51,786)	108.38%
Interdepartmental	(470,450)	(410,062)	60,388	87.16%
Capital Outlay	-	-	-	N/A
Total Expenses	(2,155,188)	(2,044,189)	110,999	94.85%
Other Financing	31,033	31,033	-	100.00%
Change in Fund Balance	$ (7,903)	$ 205,040	$ 212,943	2594.46%
Required Operating Levy	$ 1,329,865	Annual		

Debt Service (Annual Costs - 2022)

	Principal	Interest	Total	% of Total
2015 GO Bond	-	-	-	
2017 GO Bond	-	-	-	
2018 GO Bond	-	-	-	
2020 GO Bond	-	-	-	
2020 Refunding	-	-	-	
2022 GO Bond	-	-	-	
	-	-	-	
Total Debt Service	$ -	$ -	$ -	
Required Debt Levy	$ -	Annual		

Total Annual Levy **$ 1,329,865**

5 Year Plan Status

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

Corporation Counsel

2022 – 3rd Quarter Financial Report

General Operating (3rd Quarter - 2022)

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 371,620	$ 373,427	$ 1,807	100.49%
Wages & Benefits	(63,831)	(64,501)	(670)	101.05%
Operating Expense	(305,431)	(306,339)	(908)	100.30%
Interdepartmental	(2,773)	(2,768)	5	99.82%
Capital Outlay	-	-	-	N/A
Total Expenses	(372,035)	(373,608)	(1,573)	100.42%
Other Financing	-	-	-	N/A
Change in Fund Balance	$ (415)	$ (181)	$ 234	43.61%
Required Operating Levy	$ 246,051	Annual		

Debt Service (Annual Costs - 2022)

	Principal	Interest	Total	% of Total
2015 GO Bond	-	-	-	
2017 GO Bond	-	-	-	
2018 GO Bond	-	-	-	
2020 GO Bond	-	-	-	
2020 Refunding	-	-	-	
2022 GO Bond	-	-	-	
	-	-	-	
Total Debt Service	$ -	$ -	$ -	
Required Debt Levy	$ -	Annual		

Total Annual Levy **$ 246,051**

5 Year Plan Status

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

County Administrator

2022 – 3rd Quarter Financial Report

General Operating (3rd Quarter - 2022)

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 284,056	$ 283,915	$ (141)	99.95%
Wages & Benefits	(269,361)	(272,039)	(2,678)	100.99%
Operating Expense	(16,324)	(15,568)	756	95.37%
Interdepartmental	(47,984)	(47,067)	917	98.09%
Capital Outlay	-	-	-	N/A
Total Expenses	(333,669)	(334,674)	(1,005)	100.30%
Other Financing	46,736	46,736	0	100.00%
Change in Fund Balance	$ (2,877)	$ (4,023)	$ (1,146)	139.82%
Required Operating Levy	$ 378,380	Annual		

Debt Service (Annual Costs - 2022)

	Principal	Interest	Total	% of Total
2015 GO Bond	-	-	-	
2017 GO Bond	-	-	-	
2018 GO Bond	-	-	-	
2020 GO Bond	-	-	-	
2020 Refunding	-	-	-	
2022 GO Bond	-	-	-	
	-	-	-	
Total Debt Service	$ -	$ -	$ -	
Required Debt Levy	$ -	Annual		

Total Annual Levy **$ 378,380**

5 Year Plan Status

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

County Board

2022 – 3rd Quarter Financial Report

General Operating (3rd Quarter - 2022)

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 169,758	$ 169,758	$ -	100.00%
Wages & Benefits	(109,390)	(104,635)	4,755	95.65%
Operating Expense	(88,127)	(83,055)	5,072	94.24%
Interdepartmental	(25,628)	(26,316)	(688)	102.68%
Capital Outlay	-	-	-	N/A
Total Expenses	(223,145)	(214,006)	9,139	95.90%
Other Financing	47,250	47,250	-	100.00%
Change in Fund Balance	$ (6,137)	$ 3,002	$ 9,139	48.92%
Required Operating Levy	$ 226,345	Annual		

Debt Service (Annual Costs - 2022)

	Principal	Interest	Total	% of Total
2015 GO Bond	-	-	-	
2017 GO Bond	-	-	-	
2018 GO Bond	-	-	-	
2020 GO Bond	-	-	-	
2020 Refunding	-	-	-	
2022 GO Bond	-	-	-	
	-	-	-	
Total Debt Service	$ -	$ -	$ -	
Required Debt Levy	$ -	Annual		

Total Annual Levy **$ 226,345**

5 Year Plan Status

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

County Clerk

2022 – 3rd Quarter Financial Report

General Operating (3rd Quarter - 2022)

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 330,575	$ 317,314	$ (13,261)	95.99%
Wages & Benefits	(143,092)	(143,251)	(159)	100.11%
Operating Expense	(59,529)	(40,806)	18,723	68.55%
Interdepartmental	(74,364)	(91,753)	(17,389)	123.38%
Capital Outlay	-	-	-	N/A
Total Expenses	(276,985)	(275,810)	1,175	99.58%
Other Financing	-	-	-	N/A
Change in Fund Balance	$ 53,590	$ 41,504	$ (12,086)	77.45%
Required Operating Levy	$ 270,368	Annual		

Debt Service (Annual Costs - 2022)

	Principal	Interest	Total	% of Total
2015 GO Bond	-	-	-	
2017 GO Bond	48,750	7,184	55,934	5.00%
2018 GO Bond	-	-	-	
2020 GO Bond	-	-	-	
2020 Refunding	-	-	-	
2022 GO Bond	-	-	-	
	-	-	-	
Total Debt Service	$ 48,750	$ 7,184	$ 55,934	
Required Debt Levy	$ 55,934	Annual		

Total Annual Levy **$ 326,302**

5 Year Plan Status

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

Court Commissioner

2022 – 3rd Quarter Financial Report

General Operating (3rd Quarter - 2022)

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 261,685	$ 268,743	$ 7,058	102.70%
Wages & Benefits	(204,201)	(204,517)	(316)	100.15%
Operating Expense	(22,704)	(19,502)	3,202	85.90%
Interdepartmental	(35,914)	(34,557)	1,357	96.22%
Capital Outlay	-	-	-	N/A
Total Expenses	(262,819)	(258,576)	4,243	98.39%
Other Financing	2,850	2,850	-	100.00%
Change in Fund Balance	$ 1,716	$ 13,017	$ 11,301	758.57%
Required Operating Levy	$ 303,910	Annual		

Debt Service (Annual Costs - 2022)

	Principal	Interest	Total	% of Total
2015 GO Bond	-	-	-	
2017 GO Bond	-	-	-	
2018 GO Bond	-	-	-	
2020 GO Bond	-	-	-	
2020 Refunding	-	-	-	
2022 GO Bond	-	-	-	
	-	-	-	
Total Debt Service	$ -	$ -	$ -	
Required Debt Levy	$ -	Annual		

Total Annual Levy **$ 303,910**

5 Year Plan Status

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

District Attorney

2022 – 3rd Quarter Financial Report

General Operating (3rd Quarter - 2022)

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 743,576	$ 744,785	$ 1,209	100.16%
Wages & Benefits	(560,450)	(533,927)	26,523	95.27%
Operating Expense	(45,190)	(37,960)	7,230	84.00%
Interdepartmental	(178,142)	(125,531)	52,611	70.47%
Capital Outlay	-	-	-	N/A
Total Expenses	(783,782)	(697,418)	86,364	88.98%
Other Financing	-	-	-	N/A
Change in Fund Balance	$ (40,206)	$ 47,367	$ 87,573	117.81%
Required Operating Levy	$ 835,964	Annual		

Debt Service (Annual Costs - 2022)

	Principal	Interest	Total	% of Total
2015 GO Bond	-	-	-	
2017 GO Bond	-	-	-	
2018 GO Bond	-	-	-	
2020 GO Bond	-	-	-	
2020 Refunding	-	-	-	
2022 GO Bond	-	-	-	
	-	-	-	
Total Debt Service	$ -	$ -	$ -	
Required Debt Levy	$ -	Annual		

Total Annual Levy **$ 835,964**

5 Year Plan Status

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

Finance

2022 – 3rd Quarter Financial Report

General Operating (3rd Quarter - 2022)

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 1,398,398	$ 1,399,594	$ 1,196	100.09%
Wages & Benefits	(1,112,832)	(965,127)	147,705	86.73%
Operating Expense	(43,939)	(39,237)	4,702	89.30%
Interdepartmental	(255,699)	(238,433)	17,266	93.25%
Capital Outlay	-	-	-	N/A
Total Expenses	(1,412,470)	(1,242,797)	169,673	87.99%
Other Financing	-	-	-	N/A
Change in Fund Balance	$ (14,072)	$ 156,797	$ 170,869	1114.25%
Required Operating Levy	$ 1,207,174	Annual		

Debt Service (Annual Costs - 2022)

	Principal	Interest	Total	% of Total
2015 GO Bond	-	-	-	
2017 GO Bond	-	-	-	
2018 GO Bond	-	-	-	
2020 GO Bond	193,684	23,363	217,047	24.21%
2020 Refunding	-	-	-	0.00%
2022 GO Bond	-	-	-	
	-	-	-	
Total Debt Service	$ 193,684	$ 23,363	$ 217,047	
Required Debt Levy	$ 217,047	Annual		

Total Annual Levy **$ 1,424,221**

5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
New Financial System	$ 1,406,239	$ 658,424	$ 747,815	0%
Project 2	-	-	-	0%
Project 3	-	-	-	0%
Total	$ 1,406,239	$ 658,424	$ 747,815	

Human Resources

2022 – 3rd Quarter Financial Report

General Operating (3rd Quarter - 2022)

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 554,570	$ 515,614	$ (38,956)	92.98%
Wages & Benefits	(347,980)	(327,797)	20,183	94.20%
Operating Expense	(132,684)	(62,823)	69,861	47.35%
Interdepartmental	(89,090)	(80,611)	8,479	90.48%
Capital Outlay	-	-	-	N/A
Total Expenses	(569,754)	(471,231)	98,523	82.71%
Other Financing	15,177	15,177	-	100.00%
Change in Fund Balance	$ (7)	$ 59,560	$ 59,567	850857.14%
Required Operating Levy	$ 622,601	Annual		

Debt Service (Annual Costs - 2022)

	Principal	Interest	Total	% of Total
2015 GO Bond	-	-	-	
2017 GO Bond	-	-	-	
2018 GO Bond	-	-	-	
2020 GO Bond	-	-	-	
2020 Refunding	-	-	-	
2022 GO Bond	-	-	-	
	-	-	-	
Total Debt Service	$ -	$ -	$ -	
Required Debt Levy	$ -	Annual		

Total Annual Levy **$ 622,601**

5 Year Plan Status

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

Medical Examiner

2022 – 3rd Quarter Financial Report

General Operating (3rd Quarter - 2022)

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 182,177	$ 203,516	$ 21,339	111.71%
Wages & Benefits	(98,838)	(107,965)	(9,127)	109.23%
Operating Expense	(68,756)	(85,106)	(16,350)	123.78%
Interdepartmental	(16,911)	(16,880)	31	99.82%
Capital Outlay	-	-	-	N/A
Total Expenses	(184,505)	(209,951)	(25,446)	113.79%
Other Financing	-	-	-	N/A
Change in Fund Balance	$ (2,328)	$ (6,435)	$ (4,107)	276.42%
Required Operating Levy	$ 96,902	Annual		

Debt Service (Annual Costs - 2022)

	Principal	Interest	Total	% of Total
2015 GO Bond	-	-	-	
2017 GO Bond	-	-	-	
2018 GO Bond	-	-	-	
2020 GO Bond	-	-	-	
2020 Refunding	-	-	-	
2022 GO Bond	-	-	-	
	-	-	-	
Total Debt Service	$ -	$ -	$ -	
Required Debt Levy	$ -	Annual		

Total Annual Levy **$ 96,902**

5 Year Plan Status

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

Non-Departmental

2022 – 3rd Quarter Financial Report

General Operating (3rd Quarter - 2022)

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 1,606,955	$ 2,051,214	$ 444,259	127.65%
Wages & Benefits	-	-	-	N/A
Operating Expense	(2,011,306)	(2,011,747)	(441)	100.02%
Interdepartmental	(2,215)	(3,353)	(1,138)	151.38%
Capital Outlay	-	-	-	N/A
Debt Service	(376)	(356)	20	94.68%
Total Expenses	(2,013,897)	(2,015,456)	(1,559)	100.08%
Other Financing	(1,652,410)	(1,480,706)	171,704	89.61%
Change in Fund Balance	$ (2,059,352)	$ (1,444,948)	$ 614,404	70.17%
Required Operating Levy	$ (2,454,013)	Annual		

Debt Service (Annual Costs - 2022)

	Principal	Interest	Total	% of Total
2015 GO Bond	-	-	-	
2017 GO Bond	-	-	-	
2018 GO Bond	-	-	-	
2020 GO Bond	-	-	-	
2020 Refunding	-	-	-	
2022 GO Bond	-	-	-	
	-	-	-	
Total Debt Service	$ -	$ -	$ -	
Required Debt Levy	$ -	Annual		
Total Annual Levy	**$**	**(2,454,013)**		

5 Year Plan Status

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

Planning & Conservation

2022 – 3rd Quarter Financial Report

General Operating (3rd Quarter - 2022)

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 1,918,999	$ 1,573,744	$ (345,255)	82.01%
Wages & Benefits	(738,961)	(740,460)	(1,499)	100.20%
Operating Expense	(1,113,765)	(773,111)	340,654	69.41%
Interdepartmental	(297,626)	(325,944)	(28,318)	109.51%
Capital Outlay	(137,766)	(83,651)	54,115	60.72%
Total Expenses	(2,288,118)	(1,923,166)	364,952	84.05%
Other Financing	106,666	96,768	(9,898)	90.72%
Change in Fund Balance	$ (262,453)	$ (252,654)	$ 9,799	96.27%
Required Operating Levy	$ 1,204,923	Annual		

Debt Service (Annual Costs - 2022)

	Principal	Interest	Total	% of Total
2015 GO Bond	$ 12,050	$ 1,267	$ 13,317	1.00%
2017 GO Bond	9,750	1,437	11,187	1.00%
2018 GO Bond	6,549	1,327	7,876	1.05%
2020 GO Bond	41,347	4,988	46,335	5.17%
2020 Refunding	-	-	-	0.00%
2022 GO Bond	-	8,080	8,080	4.63%
	-	-	-	
Total Debt Service	$ 69,696	$ 17,099	$ 86,795	
Required Debt Levy	$ 86,795	Annual		
Total Annual Levy	**$**	**1,291,718**		

5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
Amsterdam Dunes (15-19)	1,062,400	368,253	694,147	35%
Marsh Campground Upgrade - South Area (15-16)	192,000	45,111	146,889	23%
Marsh Multi-Purpose Building & Storage Facilities (16-19)	350,000	366,471	(16,471)	105%
Marsh Bypass & Dam Reconstruction (17, 19, 22)	380,500	144,083	236,417	38%
OPRT new construction from GrnBsh to FDL Cty Line (21)	350,000	360,721	(10,721)	103%
Total	$ 2,334,900	$ 1,284,639	$ 1,050,261	

Register of Deeds

2022 – 3rd Quarter Financial Report

General Operating (3rd Quarter - 2022)

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 485,109	$ 695,051	$ 209,942	143.28%
Wages & Benefits	(298,086)	(289,617)	8,469	97.16%
Operating Expense	(116,877)	(89,893)	26,984	76.91%
Interdepartmental	(135,921)	(131,227)	4,694	96.55%
Capital Outlay	-	-	-	N/A
Total Expenses	(550,884)	(510,737)	40,147	92.71%
Other Financing	78,500	49,101	(29,399)	62.55%
Change in Fund Balance	$ 12,725	$ 233,415	$ 220,690	1834.30%
Required Operating Levy	$ (146,345)	Annual		

Debt Service (Annual Costs - 2022)

	Principal	Interest	Total	% of Total
2015 GO Bond	-	-	-	
2017 GO Bond	-	-	-	
2018 GO Bond	-	-	-	
2020 GO Bond	-	-	-	
2020 Refunding	-	-	-	
2022 GO Bond	-	-	-	
	-	-	-	
Total Debt Service	$ -	$ -	$ -	
Required Debt Levy	$ -	Annual		

Total Annual Levy **$ (146,345)**

5 Year Plan Status

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

Sheriff

2022 – 3rd Quarter Financial Report

General Operating (3rd Quarter - 2022)

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 17,469,252	$ 17,480,535	$ 11,283	100.06%
Wages & Benefits	(11,177,336)	(11,511,427)	(334,091)	102.99%
Operating Expense	(3,138,775)	(3,144,384)	(5,609)	100.18%
Interdepartmental	(3,122,739)	(2,926,448)	196,291	93.71%
Capital Outlay	(532,460)	(468,166)	64,294	87.93%
Total Expenses	(17,971,310)	(18,050,425)	(79,115)	100.44%
Other Financing	588,286	463,286	(125,000)	78.75%
Change in Fund Balance	$ 86,228	$ (106,604)	$ (192,832)	123.63%
Required Operating Levy	$ 20,960,924	Annual		

Debt Service (Annual Costs - 2022)

	Principal	Interest	Total	% of Total
2015 GO Bond	$ 12,050	$ 1,267	$ 13,317	1.00%
2017 GO Bond	-	-	-	
2018 GO Bond	-	-	-	
2020 GO Bond	22,737	2,743	25,480	2.84%
2020 Refunding	1,436,330	18,563	1,454,893	71.00%
2022 GO Bond	-	45,545	45,545	26.13%
	-	-	-	
Total Debt Service	$ 1,471,117	$ 68,118	$ 1,539,235	
Required Debt Levy	$ 1,539,235	Annual		

Total Annual Levy **$ 22,500,159**

5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
Renovate Indoor Range at LEC (20)	135,000	135,173	$ (173)	100%
"Alternatives" Expansion (21, 22)	1,642,674	333,891	1,308,783	20%
Equipment replacement and remodel (22)	470,000	75,182	394,818	16%
Total	$ 2,247,674	$ 544,246	$ 1,703,428	

Note this detailed tab includes the Public Safety Special Revenue

Treasurer

2022 – 3rd Quarter Financial Report

General Operating (3rd Quarter - 2022)

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 536,477	$ 561,716	$ 25,239	104.70%
Wages & Benefits	(326,787)	(305,364)	21,423	93.44%
Operating Expense	(82,989)	(73,072)	9,917	88.05%
Interdepartmental	(140,785)	(140,246)	539	99.62%
Capital Outlay	-	(16,031)	(16,031)	N/A
Total Expenses	(550,561)	(534,713)	15,848	97.12%
Other Financing	8,925	13,898	4,973	155.73%
Change in Fund Balance	$ (5,159)	$ 40,901	$ 46,060	792.82%
Required Operating Levy	$ 581,536	Annual		

Debt Service (Annual Costs - 2022)

	Principal	Interest	Total	% of Total
2015 GO Bond	-	-	-	
2017 GO Bond	-	-	-	
2018 GO Bond	-	-	-	
2020 GO Bond	-	-	-	
2020 Refunding	-	-	-	
2022 GO Bond	-	-	-	
	-	-	-	
Total Debt Service	$ -	$ -	$ -	
Required Debt Levy	$ -	Annual		

Total Annual Levy **$ 581,536**

5 Year Plan Status

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

UW - Campus

2022 – 3rd Quarter Financial Report

General Operating (3rd Quarter - 2022)

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 116,707	$ 116,708	$ 1	100.00%
Wages & Benefits	-	-	-	N/A
Operating Expense	(62,568)	(61,370)	1,198	98.09%
Interdepartmental	(23,100)	(24,195)	(1,095)	104.74%
Capital Outlay	(44,000)	-	44,000	0.00%
Total Expenses	(129,668)	(85,565)	44,103	65.99%
Other Financing	-	-	-	N/A
Change in Fund Balance	$ (12,961)	$ 31,143	$ 44,104	240.28%
Required Operating Levy	$ 155,609	Annual		

Debt Service (Annual Costs - 2022)

	Principal	Interest	Total	% of Total
2015 GO Bond	$ 156,650	$ 16,465	$ 173,115	13.00%
2017 GO Bond	-	-	-	
2018 GO Bond	-	-	-	
2020 GO Bond	-	-	-	
2020 Refunding	-	-	-	
2022 GO Bond	-	6,404	6,404	3.67%
	-	-	-	
Total Debt Service	$ 156,650	$ 22,869	$ 179,519	
Required Debt Levy	$ 179,519	Annual		

Total Annual Levy **$ 335,128**

5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
UWS - Fine Arts Add & Remodel (16)	35,000	-	35,000	0%
Entrance Road & Green Space (21)	264,326	196,084	68,242	74%
		-	-	
Total	$ 299,326	$ 196,084	$ 103,242	

UW - Extension

2022 – 3rd Quarter Financial Report

General Operating (3rd Quarter - 2022)

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 330,632	$ 325,460	$ (5,172)	98.44%
Wages & Benefits	(76,622)	(68,382)	8,240	89.25%
Operating Expense	(204,263)	(165,314)	38,949	80.93%
Interdepartmental	(59,581)	(57,716)	1,865	96.87%
Capital Outlay	-	-	-	N/A
Total Expenses	(340,466)	(291,412)	49,054	85.59%
Other Financing	-	-	-	N/A
Change in Fund Balance	$ (9,834)	$ 34,048	$ 43,882	346.23%
Required Operating Levy	$ 408,443	Annual		

Debt Service (Annual Costs - 2022)

	Principal	Interest	Total	% of Total
2015 GO Bond	-	-	-	
2017 GO Bond	-	-	-	
2018 GO Bond	-	-	-	
2020 GO Bond	-	-	-	
2020 Refunding	-	-	-	
2022 GO Bond	-	-	-	
	-	-	-	
Total Debt Service	$ -	$ -	$ -	
Required Debt Levy	$ -	Annual		

Total Annual Levy **$ 408,443**

5 Year Plan Status

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

Veterans Commission

2022 – 3rd Quarter Financial Report

General Operating (3rd Quarter - 2022)

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 15,609	$ 15,610	$ 1	100.01%
Wages & Benefits	(1,611)	-	1,611	0.00%
Operating Expense	(13,970)	(5,857)	8,113	41.93%
Interdepartmental	(31)	(31)	-	100.00%
Capital Outlay	-	-	-	N/A
Total Expenses	(15,612)	(5,888)	9,724	37.71%
Other Financing	-	-	-	N/A
Change in Fund Balance	$ (3)	$ 9,722	$ 9,725	324066.67%
Required Operating Levy	$ 20,812	Annual		

Debt Service (Annual Costs - 2022)

	Principal	Interest	Total	% of Total
2015 GO Bond	-	-	-	
2017 GO Bond	-	-	-	
2018 GO Bond	-	-	-	
2020 GO Bond	-	-	-	
2020 Refunding	-	-	-	
2022 GO Bond	-	-	-	
	-	-	-	
Total Debt Service	$ -	$ -	$ -	
Required Debt Levy	$ -	Annual		

Total Annual Levy **$ 20,812**

5 Year Plan Status

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

Veterans Service

2022 – 3rd Quarter Financial Report

General Operating (3rd Quarter - 2022)

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 242,077	$ 246,073	$ 3,996	101.65%
Wages & Benefits	(151,533)	(151,485)	48	99.97%
Operating Expense	(20,604)	(17,963)	2,641	87.18%
Interdepartmental	(74,965)	(74,873)	92	99.88%
Capital Outlay	-	-	-	N/A
Total Expenses	(247,102)	(244,321)	2,781	98.87%
Other Financing	3,754	3,754	-	100.00%
Change in Fund Balance	$ (1,271)	$ 5,506	$ 6,777	433.20%
Required Operating Levy	$ 304,568	Annual		

Debt Service (Annual Costs - 2022)

	Principal	Interest	Total	% of Total
2015 GO Bond	-	-	-	
2017 GO Bond	-	-	-	
2018 GO Bond	-	-	-	
2020 GO Bond	-	-	-	
2020 Refunding	-	-	-	
2022 GO Bond	-	-	-	
	-	-	-	
Total Debt Service	$ -	$ -	$ -	
Required Debt Levy	$ -	Annual		

Total Annual Levy **$ 304,568**

5 Year Plan Status

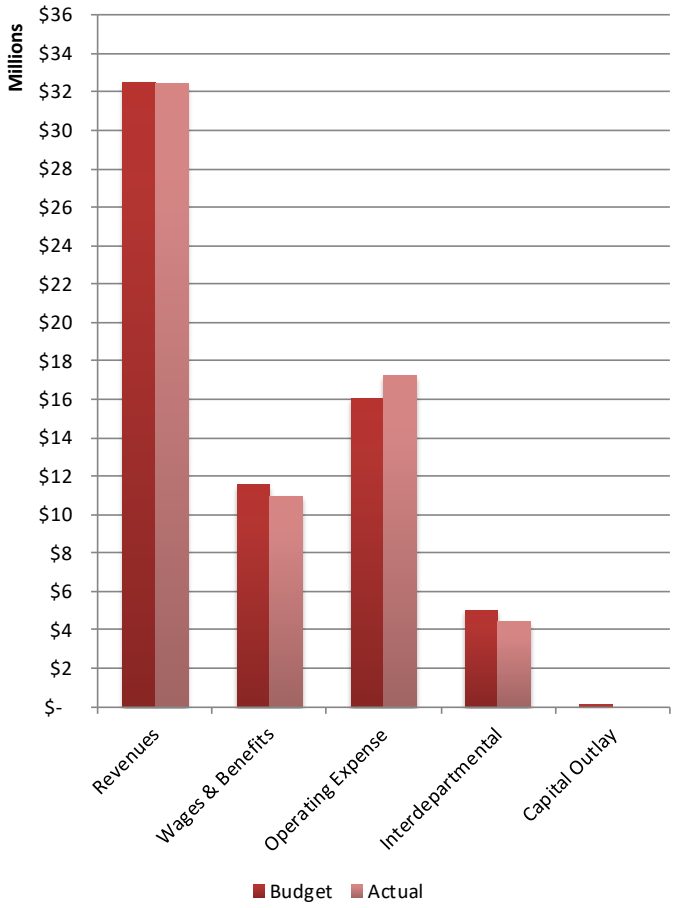
Project/Year	Budget	Spent	Remaining	Status
Project 1	$ -	$ -	$ -	0%
Project 2	-	-	-	0%
Project 3	-	-	-	0%
Total	$ -	$ -	$ -	

Special Revenue Fund

(Budget to Actual)

Year to Date September 30, 2022

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 32,540,867	$ 32,416,918	$ (123,949)	100%
Wages & Benefits	(11,538,492)	(10,974,596)	563,896	95%
Operating Expense	(16,052,410)	(17,209,440)	(1,157,030)	107%
Interdepartmental	(4,974,600)	(4,439,817)	534,783	89%
Capital Outlay	(64,602)	-	64,602	0%
Total Expenses	(32,630,104)	(32,623,853)	6,251	100%
Other Financing	-	-	-	N/A
Change in Fund Balance	$ (89,237)	$ (206,935)	$ (117,698)	232%



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

Special Revenue Fund (Variance Change)

Year to Date September 30, 2022

	Prior Month	Variance Current Month	Change
Revenues	$ 408,554	$ (123,949)	$ (532,503)
Wages & Benefits	447,039	563,896	116,857
Operating Expense	(1,751,346)	(1,157,030)	594,316
Interdepartmental	492,721	534,783	42,062
Capital Outlay	64,602	64,602	-
Total Expenses	(746,984)	6,251	753,235
Other Financing	-	-	-
Change in Fund Balance	$ (338,430)	$ (117,698)	$ 220,732

- Revenues are less than budgeted. Federal grant expenses have been lower therefore revenue is lower along with client program eligibility and enrollment fluctuates.
- Positive Wage & Benefits variance due unfilled positions have resulted in wages below budget
- Operating Expense negative variance due to purchased services expenses fluctuating based on client needs and COVID-19 still impacting HHS client service initiatives.
- Interdepartmental positive variance due to unfilled positions
- The medium bus has not been delivered

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

Special Revenue Fund – Department/Division Analysis

Year to Date September 30, 2022

Overall Budget

Department	Variances Revenue	Expenditures	Other Financing	Total	% of Outflow
Community Programs	$ (260,860)	$ (1,315,679)	$ -	$ (1,576,539)	-9.98%
Economic Support	(71,510)	237,142	-	165,632	5.53%
Elder Services	(15,023)	210,857	-	195,834	17.25%
HHS Administration	17,347	45,466	-	62,813	130.62%
Public Health Service	55,081	140,825	-	195,906	6.60%
Social Services	111,440	733,407	-	844,847	8.73%
Total HHS	**$ (163,525)**	**$ 52,018**	**$ -**	**$ (111,507)**	-0.34%
Public Safety Sp Rev	39,576	(45,766)	-	(6,190)	0.00%

Overtime

Department	Overtime Budget	Actual	$ Variance	% Variance
Community Programs	$ 5,704	$ 23,418	$ (17,714)	-310.55%
Economic Support	750	580	170	22.67%
Elder Services	750	295	455	60.67%
HHS Administration	901	2,543	(1,642)	-182.24%
Public Health Service	1,215	4,289	(3,074)	-253.00%
Social Services	34,149	15,549	18,600	54.47%
Total	**$ 43,469**	**$ 46,674**	**$ (3,205)**	-7.37%
Public Safety Sp Rev	-	-	-	0.00%

- Community Programs – Revenue variance due to less than budgeted medical assistance due to client program eligibility and enrollment fluctuations but more than budgeted Medicaid and CLTS, which no longer has a cap. Expense variance due to birth to three services, state institutions, adult family home, community based residential facilities are higher than budgeted
- Economic Support – Revenue variance due to less than budgeted federal revenue; Expense variance due to wages and benefits related to position vacancies
- Elder Services –Expense variance due to position vacancies, less than budgeted client services and budgeted purchase of a bus not yet purchased
- Public Health – Revenue variance due to more than budgeted hotel and restaurant licenses; Expense variance due to less than budgeted wages and benefits
- Social Services – Revenue variance due to grants being claimed as supported by allowable expenses and more than budgeted home/institution revenue; Expense variance due to less than budgeted client services, travel and meals, and health insurance

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

Health & Human Services

2022 – 3rd Quarter Financial Report

General Operating (3rd Quarter - 2022)

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 32,540,867	$ 32,377,342	$ (163,525)	99.50%
Wages & Benefits	(11,538,492)	(10,974,596)	563,896	95.11%
Operating Expense	(16,052,410)	(17,163,674)	(1,111,264)	106.92%
Interdepartmental	(4,974,600)	(4,439,817)	534,783	89.25%
Capital Outlay	(64,602)	-	64,602	0.00%
Total Expenses	(32,630,104)	(32,578,087)	52,017	99.84%
Other Financing	-	-	-	N/A
Change in Fund Balance	$ (89,237)	$ (200,745)	$ (111,508)	224.96%
Required Operating Levy	$ 14,612,218	Annual		

Debt Service (Annual Costs - 2022)

	Principal	Interest	Total	% of Total
2015 GO Bond	$ -	$ -	$ -	
2017 GO Bond	-	-	-	
2018 GO Bond	-	-	-	
2020 GO Bond	37,895	4,571	42,466	4.74%
2020 Refunding	-	-	-	
2022 GO Bond	-	19,102	19,102	10.96%
	-	-	-	
Total Debt Service	$ 37,895	$ 23,673	$ 61,568	
Required Debt Levy	$ 61,568	Annual		

Total Annual Levy **$ 14,673,786**

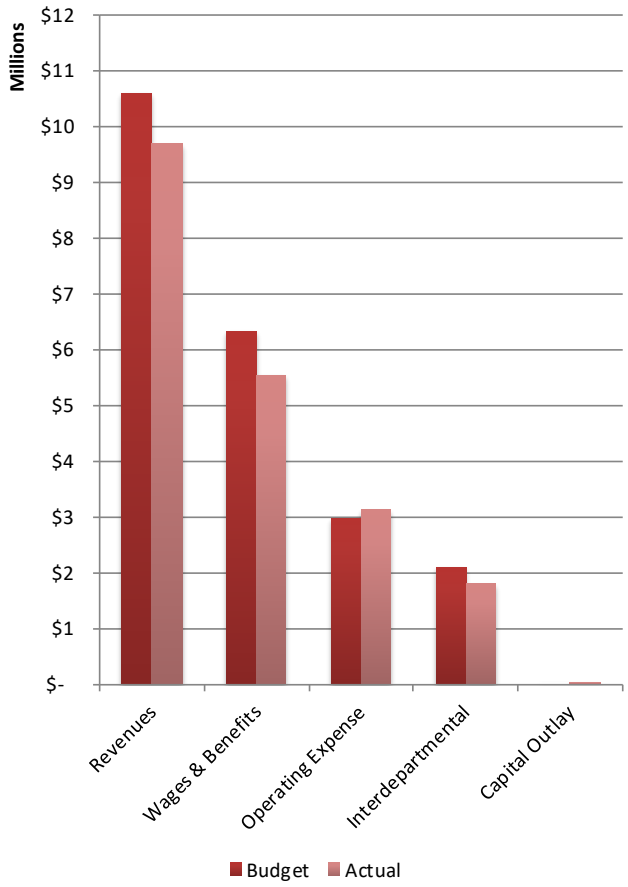
5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
HHS Software Upgrade (21)	1,181,595	808,861	$ 372,734	68%
Project 2	-	-	-	0%
Project 3	-	-	-	0%
Total	$ 1,181,595	$ 808,861	$ 372,734	

Enterprise Fund (Budget to Actual)

Year to Date September 30, 2022

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 10,597,643	$ 9,703,232	$ (894,411)	92%
Wages & Benefits	(6,350,844)	(5,537,632)	813,212	87%
Operating Expense	(2,975,894)	(3,137,102)	(161,208)	105%
Interdepartmental	(2,100,618)	(1,800,830)	299,788	86%
Capital Outlay	-	(21,041)	(21,041)	N/A
Total Expenses	(11,427,356)	(10,496,605)	930,751	92%
Other Financing	412,789	564,106	151,317	137%
Change in Fund Balance	$ (416,924)	$ (229,267)	$ 187,657	55%



Enterprise Fund includes Rocky Knoll

Enterprise Fund (Variance Change)

Year to Date September 30, 2022

	Variance		
	Prior Month	**Current Month**	**Change**
Revenues	$ (944,894)	$ (894,411)	$ 50,483
Wages & Benefits	569,341	813,212	243,871
Operating Expense	(152,747)	(161,208)	(8,461)
Interdepartmental	267,206	299,788	32,582
Capital Outlay	(21,041)	(21,041)	-
Total Expenses	662,759	930,751	267,992
Other Financing	412,789	151,317	(261,472)
Change in Fund Balance	$ 130,654	$ 187,657	$ 57,003

- Revenue variance is due to lower census, COVID-19 has caused a significant decline in short and long-term referrals. Budgeted census for September was 116.00, average census for September was 109.77
- Positive Wages & Benefits expense change due to reduced staffing needs due to lower census
- Operating Expense variance is due to reduction in therapy costs due to decline in short-term census and reduction in healthcare/medical supplies due to low census.
- Positive Interdepartmental expenses variance are a result of vacancies in the nursing department
- Capital Outlay is for water fountains funded with 2021 provider relief funds

Enterprise Fund is Rocky Knoll

Enterprise Fund – Department Analysis

Year to Date September 30, 2022

Overall Budget

Department	Variances Revenue	Expenditures	Other Financing	Total	% of Outflow
Rocky Knoll	$ (894,411)	$ 930,750	$ 151,317	$ 187,656	1.64%
Total	**$ (894,411)**	**$ 930,750**	**$ 151,317**	**$ 187,656**	

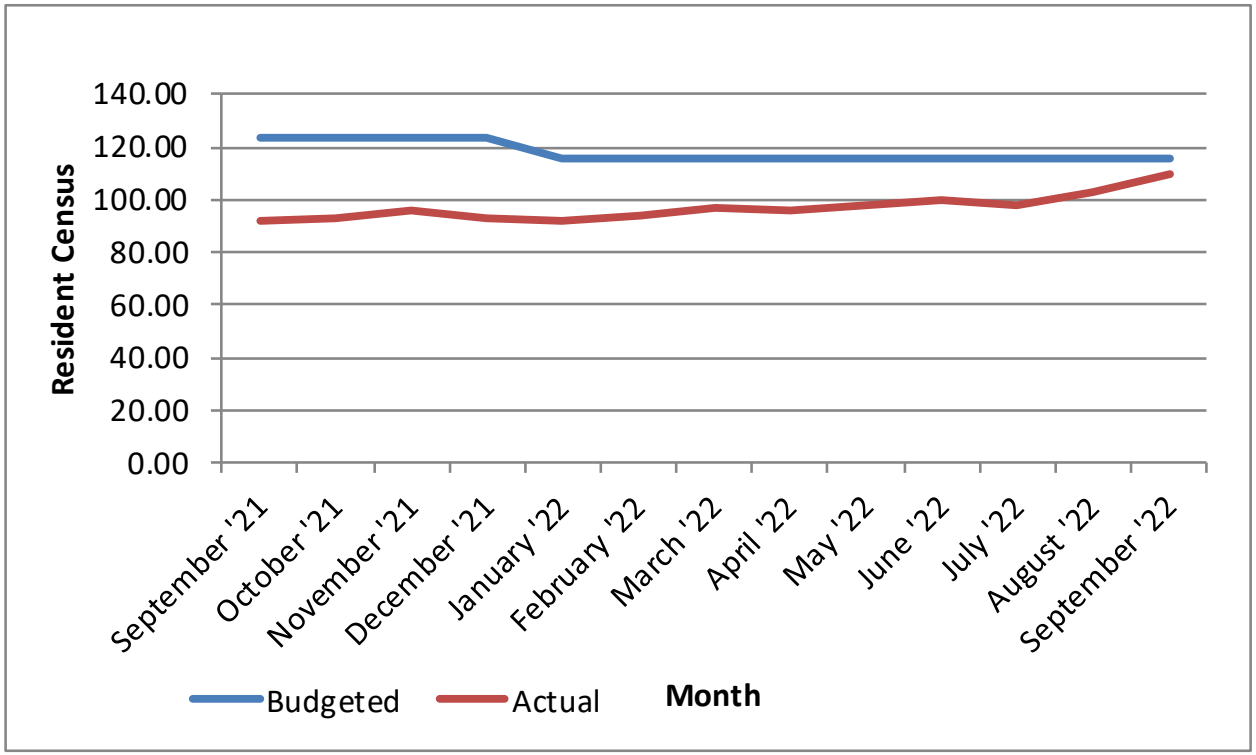
Overtime

Department	Overtime Budget	Actual	$ Variance	% Variance
Rocky Knoll	$298,377	$239,070	$ 59,307	19.88%
Total	**$298,377**	**$239,070**	**$ 59,307**	

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

Enterprise Fund (Budget to Actual Census)

September 30, 2022 (12 Month History)



Rocky Knoll

2022 – 3rd Quarter Financial Report

General Operating (3rd Quarter - 2022)

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 10,597,643	$ 9,703,232	$ (894,411)	91.56%
Wages & Benefits	(6,350,844)	(5,537,632)	813,212	87.20%
Operating Expense	(2,975,894)	(3,137,102)	(161,208)	105.42%
Interdepartmental	(2,100,618)	(1,800,830)	299,788	85.73%
Capital Outlay	-	(21,041)	(21,041)	N/A
Total Expenses	(11,427,356)	(10,496,605)	930,751	91.86%
Other Financing	412,789	564,106	151,317	136.66%
Change in Fund Balance	$ (416,924)	$ (229,267)	$ 187,657	54.99%
Required Operating Levy	$ 1,004,693	Annual		

Debt Service (Annual Costs - 2022)

	Principal	Interest	Total	% of Total
2015 GO Bond	$ 36,150	$ 3,800	$ 39,950	3.00%
2017 GO Bond	14,625	2,155	16,780	1.50%
2018 GO Bond	10,292	2,085	12,377	1.65%
2020 GO Bond	59,534	7,181	66,715	7.44%
2020 Refunding	-	-	-	
2022 GO Bond	-	-	-	
	-	-	-	
	-	-	-	
Total Debt Service	$ 120,601	$ 15,221	$ 135,822	
Required Debt Levy	$ 135,822	Annual		

Total Annual Levy	**$ 1,140,515**

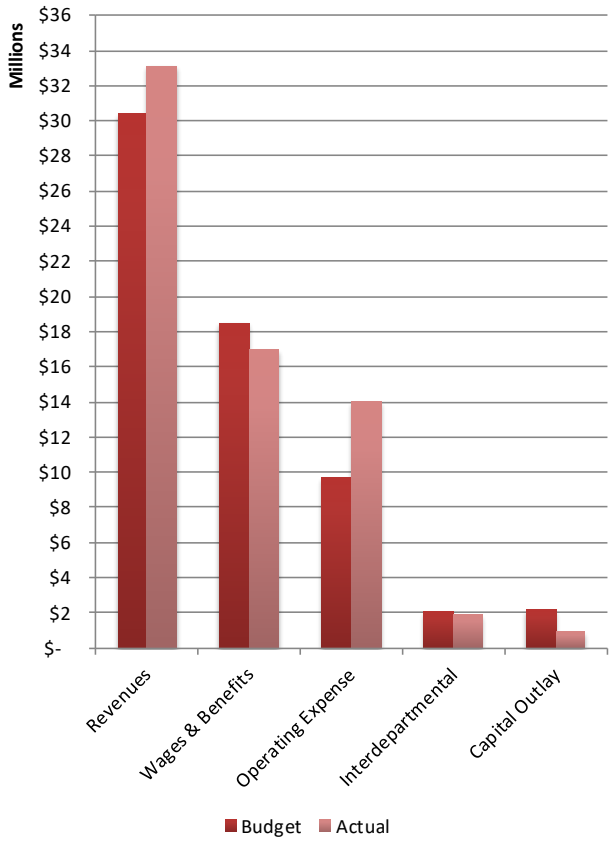
5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
Project 1			-	
Project 2				
Project 3				
Project 4			-	
Total	$ -	$ -	$ -	

Internal Services (Budget to Actual)

Year to Date September 30, 2022

	Budget	Actual	Variance	% Actual to Budget
Revenues	$30,403,525	$33,108,034	$ 2,704,509	109%
Wages & Benefits	(18,492,289)	(16,994,622)	1,497,667	92%
Operating Expense	(9,657,381)	(13,985,282)	(4,327,901)	145%
Interdepartmental	(2,078,509)	(1,889,110)	189,399	91%
Capital Outlay	(2,125,000)	(879,866)	1,245,134	41%
Total Expenses	(32,353,179)	(33,748,880)	(1,395,701)	104%
Other Financing	546,436	665,767	119,331	122%
Change in Fund Balance	$ (1,403,218)	$ 24,921	$ 1,428,139	2%



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

Internal Services (Variance Change)

Year to Date September 30, 2022

	Prior Month	Variance Current Month	Change
Revenues	$ 2,843,550	$ 2,704,509	$ (139,041)
Wages & Benefits	1,259,538	1,497,667	238,129
Operating Expense	(4,108,503)	(4,327,901)	(219,398)
Interdepartmental	168,103	189,399	21,296
Capital Outlay	1,285,797	1,245,134	(40,663)
Total Expenses	(1,395,065)	(1,395,701)	(636)
Other Financing	544,356	119,331	(425,025)
Change in Fund Balance	$ 1,992,841	$ 1,428,139	$ (564,702)

- Revenues are more than budgeted. The current month change is due to less than budgeted municipal charges for Highway and less than budgeted employee benefits and insurance
- Positive Wage & Benefits variance due to less than budgeted health, dental, and group life expenses for Employee Benefits & Insurance
- Operating Expenses variance is more than budgeted. The current month change was mainly due to more than budgeted outside transportation, roadway supplies, and diesel fuel but less than budgeted engineering and propane fuel for Highway.
- Interdepartmental variance due to actual department charges for health versus budgeted
- Capital Outlay is less than budgeted due to delays in getting equipment for the Highway.

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

Internal Service Fund – Department Analysis

Year to Date September 30, 2022

Overall Budget

Department	Revenue	Variances: Expenditures	Variances: Other Financing	Total	% of Outflow
Employee Benefits & Insurance	$ (1,578,232)	$ 1,618,210	$ -	$ 39,978	0.30%
Highway	4,260,528	(3,144,320)	(15,444)	1,100,764	6.58%
Information Technology	22,217	130,405	134,775	287,397	15.22%
Insurance	(4)	4	-	-	0.00%
Total	**$ 2,704,509**	**$ (1,395,701)**	**$ 119,331**	**$ 1,428,139**	

Overtime

Department	Overtime: Budget	Overtime: Actual	Overtime: $ Variance	Overtime: % Variance
Employee Benefits & Insurance	$ -	$ -	$ -	0.00%
Highway	280,533	506,264	(225,731)	-80.47%
Information Systems	-	127	(127)	-100.00%
Insurance	-	-	-	0.00%
Total	**$ 280,533**	**$ 506,391**	**$(225,858)**	-80.51%

- Employee benefits & insurance – Revenue variance due to lower than anticipated employee enrollment, vacancies, and changes in types of insurance for health, dental, and group life; Expenditure variance due to less than budgeted health, dental, and group life due to lower than anticipated enrollment, vacancies, and changes in coverage types.
  - **Health insurance reserve - $2.63M as of 9/30/2022 compared to $2.7M as of August month end**
- Highway – Revenue variance due to GTA higher than budgeted, additional discretionary funds approved by the State, municipality work higher than budgeted, and more projects completed than budgeted; Expenditure variance due to vacant positions, increases in OT from snow related activities, outside services completed earlier than budgeted, operating expenses that correlate to increases in revenue, and Capital outlay delays in getting equipment due to supply chain
- IT – Expenditure variance due to timing of software contract renewals and consulting engagements

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

Employee Benefits & Insurance

2022 – 3rd Quarter Financial Report

General Operating (3rd Quarter - 2022)

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 13,403,917	$ 11,825,685	$ (1,578,232)	88.23%
Wages & Benefits	(13,006,851)	(11,464,617)	1,542,234	88.14%
Operating Expense	(118,914)	(84,152)	34,762	70.77%
Interdepartmental	(89,874)	(48,660)	41,214	54.14%
Capital Outlay	-	-	-	N/A
Total Expenses	(13,215,639)	(11,597,429)	1,618,210	87.76%
Other Financing	-	-	-	N/A
Change in Fund Balance	$ 188,278	$ 228,256	$ 39,978	121.23%
Required Operating Levy	$ -	Annual		

Debt Service (Annual Costs - 2022)

	Principal	Interest	Total	% of Total
2015 GO Bond	-	-	-	
2017 GO Bond	-	-	-	
2018 GO Bond	-	-	-	
2020 GO Bond	-	-	-	
2020 Refunding	-	-	-	
2022 GO Bond	-	-	-	
	-	-	-	
Total Debt Service	$ -	$ -	$ -	
Required Debt Levy	$ -	Annual		

Total Annual Levy **$ -**

5 Year Plan Status

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

Highway

2022 – 3rd Quarter Financial Report

General Operating (3rd Quarter - 2022)

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 14,614,296	$ 18,874,824	$ 4,260,528	129.15%
Wages & Benefits	(4,986,730)	(5,030,483)	(43,753)	100.88%
Operating Expense	(7,758,808)	(12,229,293)	(4,470,485)	157.62%
Interdepartmental	(1,857,487)	(1,732,703)	124,784	93.28%
Capital Outlay	(2,125,000)	(879,866)	1,245,134	41.41%
Total Expenses	(16,728,025)	(19,872,345)	(3,144,320)	118.80%
Other Financing	756,375	740,931	(15,444)	97.96%
Change in Fund Balance	$ (1,357,354)	$ (256,590)	$ 1,100,764	18.90%
Required Operating Levy	$ 1,393,697	Annual		

Debt Service (Annual Costs - 2022)

	Principal	Interest	Total	% of Total
2015 GO Bond	$ 698,900	$ 73,457	$ 772,357	58.00%
2017 GO Bond	709,313	104,524	813,837	72.75%
2018 GO Bond	498,613	101,019	599,632	79.78%
2020 GO Bond	-	-	-	
2020 Refunding	404,600	5,229	409,829	20.00%
2022 GO Bond	-	60,573	60,573	34.75%
	-	-	-	
Total Debt Service	$ 2,311,426	$ 344,802	$ 2,656,228	
Required Debt Levy	$ 2,656,228	Annual		

Total Annual Levy **$ 4,049,925**

5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
Asphalt Plant Replacement (22)	5,300,000	2,187,363	3,112,637	41%
Project 2			-	
Project 3			-	
Total	$ 5,300,000	$ 2,187,363	$ 3,112,637	

Information Technology

2022 – 3rd Quarter Financial Report

General Operating (3rd Quarter - 2022)

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 1,863,503	$ 1,885,720	$ 22,217	101.19%
Wages & Benefits	(498,708)	(499,522)	(814)	100.16%
Operating Expense	(1,257,850)	(1,150,032)	107,818	91.43%
Interdepartmental	(131,148)	(107,747)	23,401	82.16%
Capital Outlay	-	-	-	N/A
Total Expenses	(1,887,706)	(1,757,301)	130,405	93.09%
Other Financing	(209,939)	(75,164)	134,775	35.80%
Change in Fund Balance	$ (234,142)	$ 53,255	$ 287,397	22.74%
Required Operating Levy	$ -	Annual		

Debt Service (Annual Costs - 2022)

	Principal	Interest	Total	% of Total
2015 GO Bond	$ 96,400	$ 10,132	$ 106,532	8.00%
2017 GO Bond	29,250	4,310	33,560	3.00%
2018 GO Bond	-	-	-	
2020 GO Bond	48,141	5,807	53,948	6.02%
2020 Refunding	-	-	-	
2022 GO Bond	-	-	-	
	-	-	-	
Total Debt Service	$ 173,791	$ 20,249	$ 194,040	
Required Debt Levy	$ 194,040	Annual		

Total Annual Levy **$ 194,040**

5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
Replace Redundant Firewalls (21)	140,639	126,575	$ 14,064	90%
Replace Network Infrastructure (22)	77,764		77,764	0%
Project 3			-	
Total	$ 218,403	$ 126,575	$ 91,828	

Insurance

2022 – 3rd Quarter Financial Report

General Operating (3rd Quarter - 2022)

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 521,809	$ 521,805	$ (4)	100.00%
Wages & Benefits	-	-	-	N/A
Operating Expense	(521,809)	(521,805)	4	100.00%
Interdepartmental	-	-	-	N/A
Capital Outlay	-	-	-	N/A
Total Expenses	(521,809)	(521,805)	4	100.00%
Other Financing	-	-	-	N/A
Change in Fund Balance	$ -	$ -	$ -	N/A
Required Operating Levy	$ -	Annual		

Debt Service (Annual Costs - 2022)

	Principal	Interest	Total	% of Total
2015 GO Bond	-	-	-	
2017 GO Bond	-	-	-	
2018 GO Bond	-	-	-	
2020 GO Bond	-	-	-	
2020 Refunding	-	-	-	
2022 GO Bond	-	-	-	
	-	-	-	
Total Debt Service	$ -	$ -	$ -	
Required Debt Levy	$ -	Annual		

Total Annual Levy **$ -**

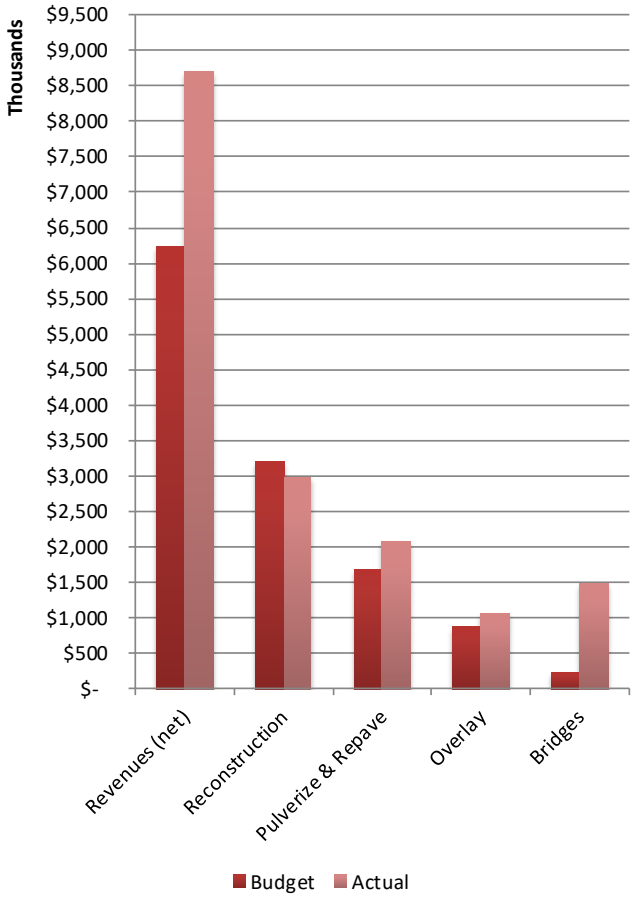
5 Year Plan Status

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

Transportation Fund (Budget to Actual)

Year to Date September 30, 2022

	Budget	Actual	Variance	% Actual to Budget
County Sales Tax	$ 7,942,387	$ 10,408,234	$ 2,465,847	131%
Sales Tax Distribution	(1,695,286)	(1,695,286)	-	100%
Total Revenues	6,247,101	8,712,948	2,465,847	139%
Reconstruction	(3,193,442)	(2,994,297)	199,145	94%
Pulverize & Repave	(1,684,760)	(2,072,108)	(387,348)	123%
Overlay	(859,635)	(1,061,012)	(201,377)	123%
Bridges	(220,000)	(1,478,368)	(1,258,368)	672%
Total Expenses	(5,957,837)	(7,605,785)	(1,647,948)	128%
Other Financing	(3,907,575)	(3,587,575)	320,000	92%
Change in Fund Balance	$ (3,618,311)	$ (2,480,412)	$ 1,137,899	69%



Transportation Fund (Variance Change)

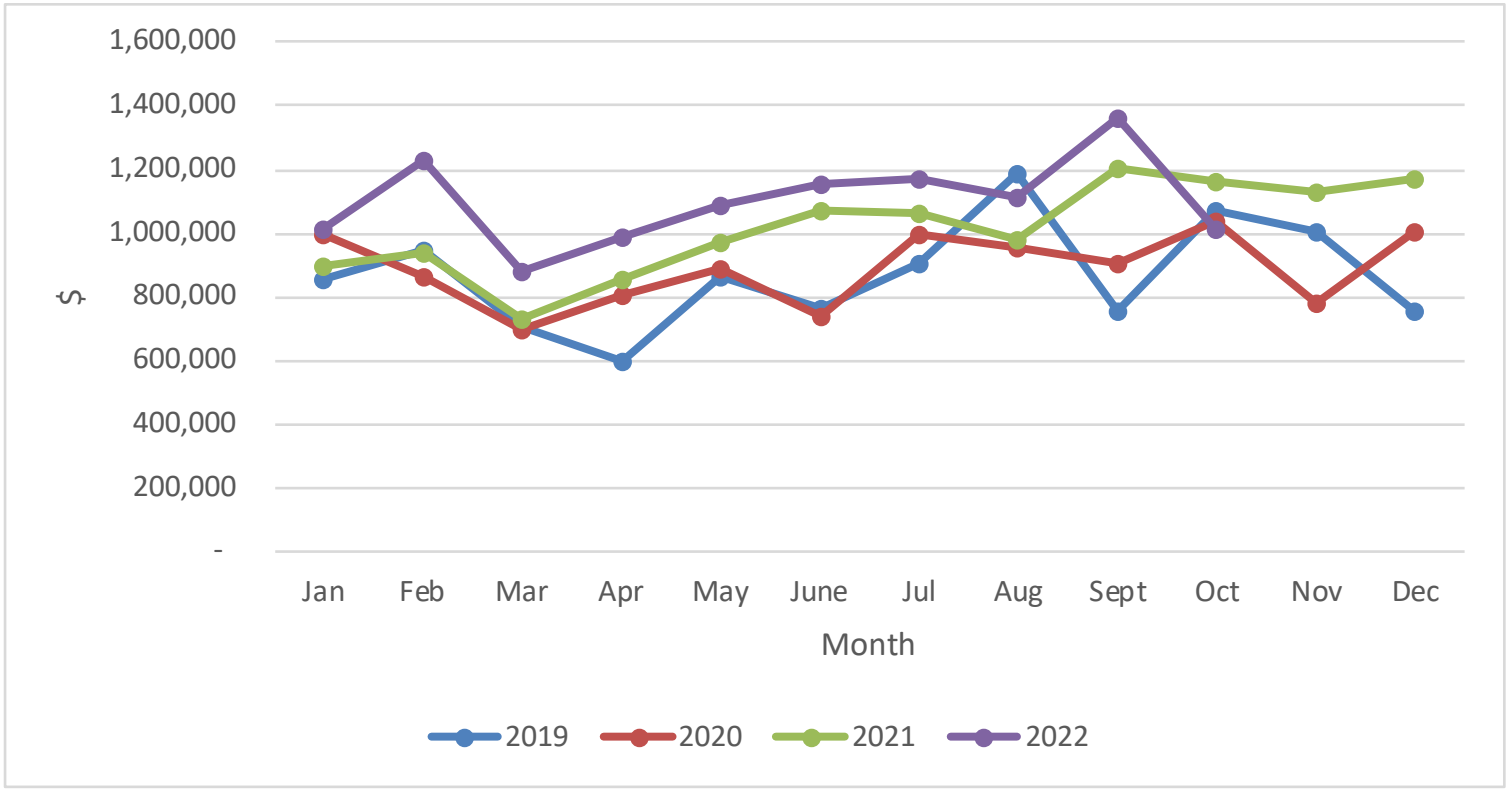
Year to Date September 30, 2022

	Prior Month	Variance Current Month	Change
County Sales Tax	$ 2,108,390	$ 2,465,847	$ 357,457
Sales Tax Distribution	(8)	$ -	8
Total Revenues	2,108,382	2,465,847	357,465
Reconstruction	10,893	199,145	188,252
Pulverize & Repave	(750,408)	(387,348)	363,060
Overlay	(4,703)	(201,377)	(196,674)
Bridges	(935,060)	(1,258,368)	(323,308)
Total Expenses	(1,679,278)	(1,647,948)	31,330
Other Financing	(265,025)	320,000	585,025
Change in Fund Balance	$ 164,079	$ 1,137,899	$ 973,820

- Sales tax revenue overall is more than budgeted
- Expenses are more than budgeted

Transportation Fund

(Actual County Sales Tax Received by Month)



Questions…

3rd Quarter Variances

Ending

September 30, 2022

QUARTERLY VARIANCE INDEX

GENERAL FUND	TOTAL VARIANCE	PAGE
Airport	123,328.81	63 - 65
Building Services	622,444.52	66 - 68
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Corporation Counsel	233.67	72 - 74
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County Board	9,139.70	78 - 80
County Clerk	(12,086.61)	81 - 83
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Rocky Knoll Health Care Center	(280,516.37)	130 - 134
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*This report shows variance limits that are equal to or greater than $1,000.00.

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

VARIANCE REPORT FOR DEPARTMENT -- COUNTY AIRPORT
FOR THE QUARTER ENDING 09/30/2022

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Public Charges for Services		
	Public Works	3,171.10	Fuel Flowage and Custom's User Fees were higher than budget
	Interest and Other Revenue		
	Other Misc. Revenue	43,098.80	Custom's facility reimbursements higher than budget
	Personnel Related Expenditure		
	Wages	19,601.57	Budgeted for full year intern but the position was filled for a seasonal role only
	Overtime	(1,525.59)	There was more OT due to snowstorms
	Benefits	2,912.67	Budgeted for full year intern but the position was filled for a seasonal role only
	Operating Expenses		
	Purchased Services	(31,049.12)	Custom's facility expenses higher than budget but reimbursed by Kohler
	Repairs and Maintenance	28,278.57	Grounds work is pushed to 2023 due to company not being able to do it, project will be rebid
X	General Operating	3,129.25	Advertising delayed due to FBO changes, while fuel and supplies costs are over budget
	Fixed Charges	(3,336.08)	Expenses for the Nascar event was higher than budgeted
	Interdepartmental Charges		
	Employee Related Insurance	18,679.42	Budgeted for full year intern but the position was filled for a seasonal role only
	Repairs & Maintenance Charges	(18,333.67)	Electrical and equipment repairs were higher than budgeted
	Capital Outlay	58,577.00	BOA bid for equipment and won't get equipment due to supply chain issues
	Variances Less Than Justification Threshold	**124.89**	
	TOTAL	**123,328.81**	**Positive**

County of Sheboygan
Variance Analysis by Company
As of 9/30/2022

County Airport

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
18,347.00	41.6	18,347.00	31.2			411000 Property Tax Levy	165,115.00	35.0	165,115.00	31.9		
18,347.00	41.6	18,347.00	31.2			410000 Taxes	165,115.00	35.0	165,115.00	31.9		
						420000 Intergovernmental Rev						
						450000 Public Charges for Se						
25,554.00	57.9	24,276.48	41.3	1,277.52-	5.0	453000 Public Works	199,442.00	42.3	202,613.10	39.1	3,171.10	1.6
25,554.00	57.9	24,276.48	41.3	1,277.52-	5.0	450000 Public Charges for Se	199,442.00	42.3	202,613.10	39.1	3,171.10	1.6
						460000 Interest and Other Re						
		16,002.88	27.2	16,002.88		466000 Other Miscellaneous	105,494.00	22.3	148,592.80	28.7	43,098.80	40.9
		16,002.88	27.2	16,002.88		460000 Interest and Other Re	105,494.00	22.3	148,592.80	28.7	43,098.80	40.9
						470000 Interdepartmental Rev						
220.00	.5	220.00	.4			476000 Other Interdepartmen	1,980.00	.4	1,980.00	.4		
220.00	.5	220.00	.4			470000 Interdepartmental Rev	1,980.00	.4	1,980.00	.4		
44,121.00	100.0	58,846.36	100.0	14,725.36	33.4	400000 Revenues	472,031.00	100.0	518,300.90	100.0	46,269.90	9.8
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
20,036.00	45.4	17,689.56	30.1	2,346.44	11.7	511000 Wages	177,598.00	37.6	159,522.02	30.8	18,075.98	10.2
2,739.00	6.2	2,362.12	4.0	376.88	13.8	512000 Benefits	24,276.00	5.1	21,363.33	4.1	2,912.67	12.0
22,775.00	51.6	20,051.68	34.1	2,723.32	12.0	510000 Personnel Related Exp	201,874.00	42.8	180,885.35	34.9	20,988.65	10.4
						530000 Operating Expenses						
4,175.00	9.5	18,307.47	31.1	14,132.47-	338.5	531000 Purchased Services	150,458.00	31.9	181,507.12	35.0	31,049.12-	20.6
4,213.00	9.5	1,013.97	1.7	3,199.03	75.9	532000 Repair & Maintenance	56,888.00	12.1	28,609.43	5.5	28,278.57	49.7
4,060.00	9.2	5,942.70	10.1	1,882.70-	46.4	533000 General Operating	52,181.00	11.1	49,051.75	9.5	3,129.25	6.0
67.00	.2	7,420.96	12.6	7,353.96	*******	534000 Fixed Charges	24,801.00	5.3	28,137.08	5.4	3,336.08-	13.5
12,515.00	28.4	32,685.10	55.5	20,170.10-	161.2	530000 Operating Expenses	284,328.00	60.2	287,305.38	55.4	2,977.38-	1.0
						550000 Interdepartmental Cha						
4,460.00	10.1	2,176.93	3.7	2,283.07	51.2	551000 Employee Related Cha	40,512.00	8.6	21,832.58	4.2	18,679.42	46.1
1,304.00	3.0	1,300.34	2.2	3.66	.3	551900 Insurance Charges	11,703.00	2.5	11,702.98	2.3	.02	
834.00	1.9	2,855.94	4.9	2,021.94-	242.4	552000 Repairs & Maintenanc	13,500.00	2.9	31,833.67	6.1	18,333.67-	135.8
827.00	1.9	825.91	1.4	1.09	.1	553000 System Operation Cha	7,558.00	1.6	7,433.16	1.4	124.84	1.7
709.00	1.6	708.33	1.2	.67	.1	556000 Other Interdepartmen	6,375.00	1.4	6,374.97	1.2	.03	

County of Sheboygan
Variance Analysis by Company
As of 9/30/2022

County Airport

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
8,134.00	18.4	7,867.45	13.4	266.55	3.3	550000 Interdepartmental Cha	79,648.00	16.9	79,177.36	15.3	470.64	.6
						560000 Capital Outlay						
						565000 Machinery & Equipmen	58,577.00	12.4			58,577.00	100.0
						560000 Capital Outlay	58,577.00	12.4			58,577.00	100.0
						570000 Depreciation						
43,424.00	98.4	60,604.23	103.0	17,180.23-	39.6	500000 Expense/Expenditure	624,427.00	132.3	547,368.09	105.6	77,058.91	12.3
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
697.00	1.6	1,757.87-	3.0	2,454.87-	352.2	Current Change in Fund Balance	152,396.00-	32.3	29,067.19-	5.6	123,328.81	80.9

VARIANCE REPORT FOR DEPARTMENT -- BUILDING SERVICES
FOR THE QUARTER ENDING 09/30/2022

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Interest and Other Revenue		
	Rent Revenue	1,975.00	Double the amount of Taylor Park rentals than anticipated.
	Other Misc. Revenue	(5,368.24)	Decided to trade in zero-turn mower, so no revenue shown here.
	Interdepartmental Revenue		
	Repairs & Maintenance Services	13,035.65	Electrician use by other Departments 85% higher.
	Other Interdept'l Revenue	30,571.54	Reimbursement from Health & Human Services 7% higher due to 11% more expenses at H&HS and 28% less expenses at Aging & Disability Resource Center.
	Personnel Related Expenditure		
	Wages	56,107.28	5% less due to various short term vacancies.
X	Overtime	2,852.08	20% under due to less snow.
	Benefits	13,483.87	6% lower due to various vacant positions throughout the year.
	Operating Expenses		
X	Purchased Services	(12,911.04)	3% over due to 66% higher natural gas prices, offset by no consultant work and timing of software renewals.
X	Repairs and Maintenance	172,335.81	Carpet replacement delays, fewer heating repairs and electricial associated with inability to hire assistant electrician.
	General Operating	153,241.66	Supplies lower, and $117,000 uninvoiced contingency.
	Interdepartmental Charges		
	Employee Related Insurance	83,921.80	Health insurance 20% lower due to short term vacancies and single vs. family coverage for new staff.
	Repairs & Maintenance Charges	2,907.01	Transportation Department not needed to remove snow piles this year.
X	**Capital Outlay**	114,503.10	Assistant Electrician van and H&HS generator not yet delivered.
	Variances Less Than Justification Threshold	**(4,211.00)**	
	TOTAL	**622,444.52**	**Positive**

County of Sheboygan
Variance Analysis by Company
As of 9/30/2022

Building Services

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
256,507.00	82.8	256,507.00	79.8			411000 Property Tax Levy	2,308,557.00	82.5	2,308,558.00	81.3	1.00	
256,507.00	82.8	256,507.00	79.8			410000 Taxes	2,308,557.00	82.5	2,308,558.00	81.3	1.00	
						420000 Intergovernmental Rev						
						450000 Public Charges for Se						
						460000 Interest and Other Re						
						462000 Rent Revenue	2,760.00	.1	4,735.00	.2	1,975.00	71.6
189.00	.1	906.17	.3	717.17	379.5	466000 Other Miscellaneous	7,789.00	.3	2,420.76	.1	5,368.24-	68.9
189.00	.1	906.17	.3	717.17	379.5	460000 Interest and Other Re	10,549.00	.4	7,155.76	.3	3,393.24-	32.2
						470000 Interdepartmental Rev						
1,709.00	.6	4,134.31	1.3	2,425.31	141.9	472000 Repairs & Maintenanc	15,375.00	.5	28,410.65	1.0	13,035.65	84.8
51,551.00	16.6	59,841.56	18.6	8,290.56	16.1	476000 Other Interdepartmen	463,953.00	16.6	494,524.54	17.4	30,571.54	6.6
53,260.00	17.2	63,975.87	19.9	10,715.87	20.1	470000 Interdepartmental Rev	479,328.00	17.1	522,935.19	18.4	43,607.19	9.1
309,956.00	100.0	321,389.04	100.0	11,433.04	3.7	400000 Revenues	2,798,434.00	100.0	2,838,648.95	100.0	40,214.95	1.4
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
122,256.00	39.4	103,421.04	32.2	18,834.96	15.4	511000 Wages	1,087,958.00	38.9	1,028,998.64	36.2	58,959.36	5.4
16,787.00	5.4	13,983.63	4.4	2,803.37	16.7	512000 Benefits	149,111.00	5.3	135,627.13	4.8	13,483.87	9.0
139,043.00	44.9	117,404.67	36.5	21,638.33	15.6	510000 Personnel Related Exp	1,237,069.00	44.2	1,164,625.77	41.0	72,443.23	5.9
						530000 Operating Expenses						
35,259.00	11.4	55,343.79	17.2	20,084.79-	57.0	531000 Purchased Services	474,396.75	17.0	487,307.79	17.2	12,911.04-	2.7
98,804.67	31.9	35,051.38	10.9	63,753.29	64.5	532000 Repair & Maintenance	449,509.99	16.1	277,174.18	9.8	172,335.81	38.3
4,995.00	1.6	10,284.79	3.2	5,289.79-	105.9	533000 General Operating	231,089.00	8.3	77,847.34	2.7	153,241.66	66.3
139,058.67	44.9	100,679.96	31.3	38,378.71	27.6	530000 Operating Expenses	1,154,995.74	41.3	842,329.31	29.7	312,666.43	27.1
						550000 Interdepartmental Cha						
41,087.00	13.3	34,175.68	10.6	6,911.32	16.8	551000 Employee Related Cha	410,951.00	14.7	327,029.20	11.5	83,921.80	20.4
2,119.00	.7	2,113.59	.7	5.41	.3	551900 Insurance Charges	19,028.00	.7	19,022.23	.7	5.77	
		484.20	.2	484.20-		552000 Repair & Maint Charg	13,200.00	.5	10,292.99	.4	2,907.01	22.0
4,777.00	1.5	4,761.42	1.5	15.58	.3	553000 System Operation Cha	42,968.00	1.5	42,677.77	1.5	290.23	.7
47,983.00	15.5	41,534.89	12.9	6,448.11	13.4	550000 Interdepartmental Cha	486,147.00	17.4	399,022.19	14.1	87,124.81	17.9

County of Sheboygan
Variance Analysis by Company
As of 9/30/2022

Building Services

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						560000 Capital Outlay						
23,575.00	7.6	3,989.00	1.2	19,586.00	83.1	564000 Building Improvement	108,575.00	3.9	90,976.90	3.2	17,598.10	16.2
60,500.00	19.5			60,500.00	100.0	565000 Machinery & Equipmen	76,040.00	2.7	9,135.00	.3	66,905.00	88.0
						567000 Vehicles	30,000.00	1.1			30,000.00	100.0
84,075.00	27.1	3,989.00	1.2	80,086.00	95.3	560000 Capital Outlay	214,615.00	7.7	100,111.90	3.5	114,503.10	53.4
						570000 Depreciation						
						580000 Debt Service						
410,159.67	132.3	263,608.52	82.0	146,551.15	35.7	500000 Expense/Expenditure	3,092,826.74	110.5	2,506,089.17	88.3	586,737.57	19.0
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
						631900 LFRF - General Fund	4,508.00	.2			4,508.00	100.0
						630000 Opt'g Transfers from	4,508.00	.2			4,508.00	100.0
						600000 Other Financing Source	4,508.00	.2			4,508.00	100.0
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
100,203.67-	32.3	57,780.52	18.0	157,984.19	157.7	Current Change in Fund Balance	289,884.74-	10.4	332,559.78	11.7	622,444.52	214.7

VARIANCE REPORT FOR DEPARTMENT -- CLERK OF COURTS
FOR THE QUARTER ENDING 09/30/2022

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Fines, Forfeits, & Penalties		
	Law & Ordinance Violations	1,411.10	Use of state tax refund intercept program and state debt collection, along with other daily collection efforts.
	Public Charges for Services		
	General Government	101,326.96	Use of state tax refund intercept program and state debt collection, along with other daily collection efforts and bond forfeitures.
	Interdepartmental Revenue		
	Other Interdept'l Revenue	(1,131.71)	Less revenue due to cancelled Child Suport Agency court time.
	Personnel Related Expenditure		
	Wages	85,881.00	Due to vacant positions.
	Benefits	16,494.42	Due to vacant positions.
	Operating Expenses		
	Purchased Services	(43,807.47)	Greater than budgeted costs for indigent counsel appointments and guardian ad litem appointments
	General Operating	(8,290.64)	Postage expense was higher than expected. Standup desk risers that were purchased in 2021 were billed in 2022.
	Interdepartmental Charges		
	Employee Related Insurance	64,215.18	Due to vacant positions.
	System Operation Charges	(3,830.63)	Overage on long distance phone charges for phone conferencing in the courtrooms.
	Variances Less Than Justification Threshold	**674.84**	
	TOTAL	**212,943.05**	**Positive**

County of Sheboygan
Variance Analysis by Company
As of 9/30/2022

Clerk Of Courts

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
110,822.00	47.1	110,822.00	46.5			411000 Property Tax Levy	997,398.00	47.1	997,398.00	45.0		
110,822.00	47.1	110,822.00	46.5			410000 Taxes	997,398.00	47.1	997,398.00	45.0		
						420000 Intergovernmental Rev						
45,791.00	19.5	45,601.17	19.1	189.83-	.4	423000 State Grants	412,106.00	19.5	412,443.39	18.6	337.39	.1
45,791.00	19.5	45,601.17	19.1	189.83-	.4	420000 Intergovernmental Rev	412,106.00	19.5	412,443.39	18.6	337.39	.1
						440000 Fines, Forfeits and P						
26,917.00	11.4	26,731.57	11.2	185.43-	.7	441000 Law and Ordinance Vi	242,251.00	11.4	243,662.10	11.0	1,411.10	.6
26,917.00	11.4	26,731.57	11.2	185.43-	.7	440000 Fines, Forfeits and P	242,251.00	11.4	243,662.10	11.0	1,411.10	.6
						450000 Public Charges for Se						
48,057.00	20.4	51,409.74	21.6	3,352.74	7.0	451000 General Government	432,493.00	20.4	533,819.96	24.1	101,326.96	23.4
48,057.00	20.4	51,409.74	21.6	3,352.74	7.0	450000 Public Charges for Se	432,493.00	20.4	533,819.96	24.1	101,326.96	23.4
						460000 Interest and Other Re						
						470000 Interdepartmental Rev						
3,556.00	1.5	3,613.77	1.5	57.77	1.6	476000 Other Interdepartmen	32,004.00	1.5	30,872.29	1.4	1,131.71-	3.5
3,556.00	1.5	3,613.77	1.5	57.77	1.6	470000 Interdepartmental Rev	32,004.00	1.5	30,872.29	1.4	1,131.71-	3.5
235,143.00	100.0	238,178.25	100.0	3,035.25	1.3	400000 Revenues	2,116,252.00	100.0	2,218,195.74	100.0	101,943.74	4.8
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
114,488.00	48.7	97,113.24	40.8	17,374.76	15.2	511000 Wages	936,844.00	44.3	850,941.20	38.4	85,902.80	9.2
15,843.00	6.7	12,640.54	5.3	3,202.46	20.2	512000 Benefits	129,597.00	6.1	113,102.58	5.1	16,494.42	12.7
130,331.00	55.4	109,753.78	46.1	20,577.22	15.8	510000 Personnel Related Exp	1,066,441.00	50.4	964,043.78	43.5	102,397.22	9.6
						530000 Operating Expenses						
62,906.00	26.8	56,936.31	23.9	5,969.69	9.5	531000 Purchased Services	571,524.00	27.0	615,331.47	27.7	43,807.47-	7.7
369.00	.2	203.94	.1	165.06	44.7	532000 Repair & Maintenance	3,312.00	.2	2,810.73	.1	501.27	15.1
4,423.00	1.9	5,280.57	2.2	857.57-	19.4	533000 General Operating	38,918.00	1.8	47,208.64	2.1	8,290.64-	21.3
505.00	.2	522.99	.2	17.99-	3.6	534000 Fixed Charges	4,543.00	.2	4,731.90	.2	188.90-	4.2
68,203.00	29.0	62,943.81	26.4	5,259.19	7.7	530000 Operating Expenses	618,297.00	29.2	670,082.74	30.2	51,785.74-	8.4
						550000 Interdepartmental Cha						
41,241.00	17.5	31,836.72	13.4	9,404.28	22.8	551000 Employee Related Ins	412,434.00	19.5	348,218.82	15.7	64,215.18	15.6

County of Sheboygan
Variance Analysis by Company
As of 9/30/2022

Clerk Of Courts

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
1,412.00	.6	1,409.84	.6	2.16	.2	551900 Insurance Charges	12,691.00	.6	12,688.48	.6	2.52	
5,014.00	2.1	7,686.11	3.2	2,672.11-	53.3	553000 System Operation Cha	45,109.00	2.1	48,939.63	2.2	3,830.63-	8.5
24.00		23.92		.08	.3	556000 Other Interdepartmen	216.00		215.24		.76	.4
47,691.00	20.3	40,956.59	17.2	6,734.41	14.1	550000 Interdepartmental Cha	470,450.00	22.2	410,062.17	18.5	60,387.83	12.8
						560000 Capital Outlay						
						570000 Depreciation						
246,225.00	104.7	213,654.18	89.7	32,570.82	13.2	500000 Expense/Expenditure	2,155,188.00	101.8	2,044,188.69	92.2	110,999.31	5.2
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
13,538.00	5.8	13,538.00	5.7			631900 LFRF - General Fund	31,033.00	1.5	31,033.00	1.4		
13,538.00	5.8	13,538.00	5.7			630000 Opt'g Transfers from	31,033.00	1.5	31,033.00	1.4		
13,538.00	5.8	13,538.00	5.7			600000 Other Financing Source	31,033.00	1.5	31,033.00	1.4		
2,456.00	1.0	38,062.07	16.0	35,606.07	*******	Current Change in Fund Balance	7,903.00-	.4	205,040.05	9.2	212,943.05	*******

VARIANCE REPORT FOR DEPARTMENT -- CORPORATION COUNSEL
FOR THE QUARTER ENDING 09/30/2022

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Interdepartmental Revenue		
	Other Interdept'l Revenue	1,054.71	Wage and subscription expenses that are reimbursed through programs at HHS were more than budgeted therefore the offsetting reimbursement is also more than budgeted
	Operating Expenses		
	Purchased Services	(1,106.31)	$1,106.06 NACO reimbursement invoice paid by Sheboygan County instead of HNH
	Variances Less Than Justification Threshold	**285.27**	
	TOTAL	**233.67**	**Positive**

County of Sheboygan
Variance Analysis by Company
As of 9/30/2022

Corporation Counsel

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
20,505.00	49.7	20,505.00	49.4			411000 Property Tax Levy	184,538.00	49.7	184,539.00	49.4	1.00	
20,505.00	49.7	20,505.00	49.4			410000 Taxes	184,538.00	49.7	184,539.00	49.4	1.00	
						420000 Intergovernmental Rev						
						450000 Public Charges for Se						
						460000 Interest and Other Re						
30.00	.1	50.00	.1	20.00	66.7	466000 Other Miscellaneous	262.00	.1	1,012.89	.3	750.89	286.6
30.00	.1	50.00	.1	20.00	66.7	460000 Interest and Other Re	262.00	.1	1,012.89	.3	750.89	286.6
						470000 Interdepartmental Rev						
20,760.00	50.3	20,972.50	50.5	212.50	1.0	476000 Other Interdepartmen	186,820.00	50.3	187,874.71	50.3	1,054.71	.6
20,760.00	50.3	20,972.50	50.5	212.50	1.0	470000 Interdepartmental Rev	186,820.00	50.3	187,874.71	50.3	1,054.71	.6
41,295.00	100.0	41,527.50	100.0	232.50	.6	400000 Revenues	371,620.00	100.0	373,426.60	100.0	1,806.60	.5
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
6,312.00	15.3	6,374.96	15.4	62.96-	1.0	511000 Wages	55,942.00	15.1	56,505.35	15.1	563.35-	1.0
832.00	2.0	902.06	2.2	70.06-	8.4	512000 Benefits	7,889.00	2.1	7,995.49	2.1	106.49-	1.3
7,144.00	17.3	7,277.02	17.5	133.02-	1.9	510000 Personnel Related Exp	63,831.00	17.2	64,500.84	17.3	669.84-	1.0
						530000 Operating Expenses						
33,656.00	81.5	33,655.25	81.0	.75		531000 Purchased Services	302,897.00	81.5	304,003.31	81.4	1,106.31-	.4
144.00	.3	455.66	1.1	311.66-	216.4	533000 General Operating	2,534.00	.7	2,335.78	.6	198.22	7.8
33,800.00	81.9	34,110.91	82.1	310.91-	.9	530000 Operating Expenses	305,431.00	82.2	306,339.09	82.0	908.09-	.3
						550000 Interdepartmental Cha						
9.00		7.82		1.18	13.1	551000 Employee Related Ins	81.00		78.08		2.92	3.6
84.00	.2	83.00	.2	1.00	1.2	551900 Insurance Charges	748.00	.2	747.00	.2	1.00	.1
216.00	.5	215.88	.5	.12	.1	553000 System Operation Cha	1,944.00	.5	1,942.92	.5	1.08	.1
309.00	.7	306.70	.7	2.30	.7	550000 Interdepartmental Cha	2,773.00	.7	2,768.00	.7	5.00	.2
						560000 Capital Outlay						
						570000 Depreciation						

County of Sheboygan
Variance Analysis by Company
As of 9/30/2022

Corporation Counsel

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						580000 Debt Service						
41,253.00	99.9	41,694.63	100.4	441.63-	1.1	500000 Expense/Expenditure	372,035.00	100.1	373,607.93	100.0	1,572.93-	.4
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
42.00	.1	167.13-	.4	209.13-	497.9	Current Change in Fund Balance	415.00-	.1	181.33-		233.67	56.3

VARIANCE REPORT FOR DEPARTMENT -- COUNTY ADMINISTRATOR
FOR THE QUARTER ENDING 09/30/2022

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Personnel Related Expenditure		
	Wages	(2,083.25)	Review of budget adjustments to support Equity increases will be reviewed in the 4th quarter.
	Variances Less Than Justification Threshold	**936.79**	
	TOTAL	**(1,146.46)**	**Negative**

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
31,532.00	99.9	31,532.00	100.0			411000 Property Tax Levy	283,786.00	99.9	283,787.00	100.0	1.00	
31,532.00	99.9	31,532.00	100.0			410000 Taxes	283,786.00	99.9	283,787.00	100.0	1.00	
						420000 Intergovernmental Rev						
						460000 Interest and Other Re						
30.00	.1	14.17		15.83-	52.8	466000 Other Miscellaneous	270.00	.1	127.53		142.47-	52.8
30.00	.1	14.17		15.83-	52.8	460000 Interest and Other Re	270.00	.1	127.53		142.47-	52.8
						470000 Interdepartmental Rev						
31,562.00	100.0	31,546.17	100.0	15.83-	.1	400000 Revenues	284,056.00	100.0	283,914.53	100.0	141.47-	
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
32,087.00	101.7	28,633.27	90.8	3,453.73	10.8	511000 Wages	236,558.00	83.3	238,641.25	84.1	2,083.25-	.9
4,421.00	14.0	3,962.69	12.6	458.31	10.4	512000 Benefits	32,803.00	11.5	33,397.96	11.8	594.96-	1.8
36,508.00	115.7	32,595.96	103.3	3,912.04	10.7	510000 Personnel Related Exp	269,361.00	94.8	272,039.21	95.8	2,678.21-	1.0
						530000 Operating Expenses						
143.00	.5	127.88	.4	15.12	10.6	531000 Purchased Services	1,271.00	.4	1,137.27	.4	133.73	10.5
1,201.00	3.8			1,201.00	100.0	532000 Repair & Maintenance	1,801.00	.6	1,353.54	.5	447.46	24.8
1,372.00	4.3	346.00	1.1	1,026.00	74.8	533000 General Operating	13,252.00	4.7	13,077.22	4.6	174.78	1.3
2,716.00	8.6	473.88	1.5	2,242.12	82.6	530000 Operating Expenses	16,324.00	5.7	15,568.03	5.5	755.97	4.6
						550000 Interdepartmental Cha						
4,680.00	14.8	4,659.62	14.8	20.38	.4	551000 Employee Related Ins	36,264.00	12.8	35,968.28	12.7	295.72	.8
90.00	.3	87.84	.3	2.16	2.4	551900 Insurance Charges	790.00	.3	790.48	.3	.48-	.1
1,117.00	3.5	20.00	.1	1,097.00	98.2	552000 Repairs & Maint Char	1,251.00	.4	892.00	.3	359.00	28.7
1,075.00	3.4	1,044.04	3.3	30.96	2.9	553000 System Operation Cha	9,679.00	3.4	9,416.47	3.3	262.53	2.7
6,962.00	22.1	5,811.50	18.4	1,150.50	16.5	550000 Interdepartmental Cha	47,984.00	16.9	47,067.23	16.6	916.77	1.9
						570000 Depreciation						
						580000 Debt Service						
46,186.00	146.3	38,881.34	123.3	7,304.66	15.8	500000 Expense/Expenditure	333,669.00	117.5	334,674.47	117.9	1,005.47-	.3
						600000 Other Financing Source						

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						630000 Opt'g Transfers from						
6,863.00	21.7	6,863.00	21.8			631000 General Fund	6,863.00	2.4	6,863.00	2.4		
7,438.00	23.6	7,438.25	23.6	.25-		631900 LFRF - General Fund	39,873.00	14.0	39,873.48	14.0	.48-	
14,301.00	45.3	14,301.25	45.3	.25-		630000 Opt'g Transfers from	46,736.00	16.5	46,736.48	16.5	.48-	
14,301.00	45.3	14,301.25	45.3	.25-		600000 Other Financing Source	46,736.00	16.5	46,736.48	16.5	.48-	
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
323.00-	1.0	6,966.08	22.1	7,289.08	*******	Current Change in Fund Balance	2,877.00-	1.0	4,023.46-	1.4	1,146.46-	39.8

VARIANCE REPORT FOR DEPARTMENT -- COUNTY BOARD
FOR THE QUARTER ENDING 09/30/2022

TIMING / G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
Personnel Related Expenditure		
Wages	4,382.42	Less per diems than budgeted
Operating Expenses		
General Operating	5,072.01	Less travel expenses than budgeted
Variances Less Than Justification Threshold	**(314.73)**	
TOTAL	**9,139.70**	**Positive**

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
18,862.00	100.0	18,862.00	100.0			411000 Property Tax Levy	169,758.00	100.0	169,758.00	100.0		
18,862.00	100.0	18,862.00	100.0			410000 Taxes	169,758.00	100.0	169,758.00	100.0		
						460000 Interest and Other Re						
						470000 Interdepartmental Rev						
18,862.00	100.0	18,862.00	100.0			400000 Revenues	169,758.00	100.0	169,758.00	100.0		
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
11,294.00	59.9	4,031.88	21.4	7,262.12	64.3	511000 Wages	100,666.00	59.3	96,283.58	56.7	4,382.42	4.4
983.00	5.2	434.36	2.3	548.64	55.8	512000 Benefits	8,724.00	5.1	8,351.09	4.9	372.91	4.3
12,277.00	65.1	4,466.24	23.7	7,810.76	63.6	510000 Personnel Related Exp	109,390.00	64.4	104,634.67	61.6	4,755.33	4.3
						530000 Operating Expenses						
17,444.00	92.5	14,246.21	75.5	3,197.79	18.3	533000 General Operating	88,127.00	51.9	83,054.99	48.9	5,072.01	5.8
17,444.00	92.5	14,246.21	75.5	3,197.79	18.3	530000 Operating Expenses	88,127.00	51.9	83,054.99	48.9	5,072.01	5.8
						550000 Interdepartmental Cha						
14.00	.1	13.18	.1	.82	5.9	551000 Employee Related Ins	130.00	.1	130.97	.1	.97-	.7
189.00	1.0	187.83	1.0	1.17	.6	551900 Insurance Charges	1,692.00	1.0	1,690.51	1.0	1.49	.1
2,646.00	14.0	2,578.25	13.7	67.75	2.6	553000 System Operation Cha	23,806.00	14.0	24,494.16	14.4	688.16-	2.9
2,849.00	15.1	2,779.26	14.7	69.74	2.4	550000 Interdepartmental Cha	25,628.00	15.1	26,315.64	15.5	687.64-	2.7
						560000 Capital Outlay						
						570000 Depreciation						
						580000 Debt Service						
32,570.00	172.7	21,491.71	113.9	11,078.29	34.0	500000 Expense/Expenditure	223,145.00	131.4	214,005.30	126.1	9,139.70	4.1
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
15,750.00	83.5	15,750.00	83.5			631900 LFRF - General Fund	47,250.00	27.8	47,250.00	27.8		
15,750.00	83.5	15,750.00	83.5			630000 Opt'g Transfers from	47,250.00	27.8	47,250.00	27.8		
15,750.00	83.5	15,750.00	83.5			600000 Other Financing Source	47,250.00	27.8	47,250.00	27.8		

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
2,042.00	10.8	13,120.29	69.6	11,078.29	542.5	Current Change in Fund Balance	6,137.00-	3.6	3,002.70	1.8	9,139.70	148.9

VARIANCE REPORT FOR DEPARTMENT -- COUNTY CLERK OFFICE
FOR THE QUARTER ENDING 09/30/2022

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET		EXPLANATION OF VARIANCE
	Intergovernmental Revenues			
X	Charges - Other Local Gov'ts	(15,264.04)		Fall election billing should clear out this negative balance.
	Licenses & Permits			
	Non-Business Licenses	2,761.45		Passport sales better than expected. Municipalities reporting higher dog license sales than the previous year.
	Public Charges for Services			
	Public Safety	(1,025.38)		Passport photo revenue less than expected.
	Operating Expenses			
	Repairs and Maintenance	(1,268.18)		Unbudgeted election equipment repairs
	General Operating	20,111.09		Vast majority is related to ballot printing charges in the incorrect account.
	Interdepartmental Charges			
	System Operation Charges	(17,368.20)		Vast majority is related to ballot printing charges in the correct account. (Related to the item mentioned immediately above)
	Variances Less Than Justification Threshold	**(33.35)**		
	TOTAL	**(12,086.61)**	**Negative**	

County of Sheboygan
Variance Analysis by Company
As of 9/30/2022

County Clerk Office

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
22,531.00	75.2	22,531.00	65.2			411000 Property Tax Levy	202,777.00	61.3	202,778.00	63.9	1.00	
22,531.00	75.2	22,531.00	65.2			410000 Taxes	202,777.00	61.3	202,778.00	63.9	1.00	
						420000 Intergovernmental Rev						
						426000 Chges - Other Local	37,750.00	11.4	22,485.96	7.1	15,264.04-	40.4
						420000 Intergovernmental Rev	37,750.00	11.4	22,485.96	7.1	15,264.04-	40.4
						430000 Licenses and Permits						
6,516.00	21.7	11,376.00	32.9	4,860.00	74.6	432000 Nonbusiness Licenses	81,798.00	24.7	84,559.45	26.6	2,761.45	3.4
6,516.00	21.7	11,376.00	32.9	4,860.00	74.6	430000 Licenses and Permits	81,798.00	24.7	84,559.45	26.6	2,761.45	3.4
						450000 Public Charges for Se						
43.00	.1	108.00	.3	65.00	151.2	451000 General Government	380.00	.1	589.75	.2	209.75	55.2
834.00	2.8	536.55	1.6	297.45-	35.7	452000 Public Safety	7,500.00	2.3	6,474.62	2.0	1,025.38-	13.7
877.00	2.9	644.55	1.9	232.45-	26.5	450000 Public Charges for Se	7,880.00	2.4	7,064.37	2.2	815.63-	10.4
						460000 Interest and Other Re						
38.00	.1			38.00-	100.0	466000 Other Miscellaneous	338.00	.1	314.10	.1	23.90-	7.1
38.00	.1			38.00-	100.0	460000 Interest and Other Re	338.00	.1	314.10	.1	23.90-	7.1
						470000 Interdepartmental Rev						
						473000 System Operation Rev	32.00		112.00		80.00	250.0
						470000 Interdepartmental Rev	32.00		112.00		80.00	250.0
29,962.00	100.0	34,551.55	100.0	4,589.55	15.3	400000 Revenues	330,575.00	100.0	317,313.88	100.0	13,261.12-	4.0
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
14,140.00	47.2	14,122.73	40.9	17.27	.1	511000 Wages	125,631.00	38.0	126,295.81	39.8	664.81-	.5
1,970.00	6.6	1,906.88	5.5	63.12	3.2	512000 Benefits	17,461.00	5.3	16,955.27	5.3	505.73	2.9
16,110.00	53.8	16,029.61	46.4	80.39	.5	510000 Personnel Related Exp	143,092.00	43.3	143,251.08	45.1	159.08-	.1
						530000 Operating Expenses						
100.00	.3			100.00	100.0	531000 Purchased Services	900.00	.3	1,020.00	.3	120.00-	13.3
1,722.00	5.7	1,713.10	5.0	8.90	.5	532000 Repair & Maintenance	15,491.00	4.7	16,759.18	5.3	1,268.18-	8.2
862.00	2.9	1,863.50	5.4	1,001.50-	116.2	533000 General Operating	43,138.00	13.0	23,026.91	7.3	20,111.09	46.6
2,684.00	9.0	3,576.60	10.4	892.60-	33.3	530000 Operating Expenses	59,529.00	18.0	40,806.09	12.9	18,722.91	31.5

County of Sheboygan
Variance Analysis by Company
As of 9/30/2022

County Clerk Office

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						550000 Interdepartmental Cha						
4,673.00	15.6	4,661.83	13.5	11.17	.2	551000 Employee Related Ins	46,595.00	14.1	46,617.61	14.7	22.61-	
104.00	.3	102.41	.3	1.59	1.5	551900 Insurance Charges	923.00	.3	921.77	.3	1.23	.1
2,173.00	7.3	10,117.86	29.3	7,944.86-	365.6	553000 System Operation Cha	26,833.00	8.1	44,201.20	13.9	17,368.20-	64.7
2.00		1.42		.58	29.0	556000 Other Interdepartmen	13.00		12.74		.26	2.0
6,952.00	23.2	14,883.52	43.1	7,931.52-	114.1	550000 Interdepartmental Cha	74,364.00	22.5	91,753.32	28.9	17,389.32-	23.4
						560000 Capital Outlay						
						570000 Depreciation						
25,746.00	85.9	34,489.73	99.8	8,743.73-	34.0	500000 Expense/Expenditure	276,985.00	83.8	275,810.49	86.9	1,174.51	.4
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
4,216.00	14.1	61.82	.2	4,154.18-	98.5	Current Change in Fund Balance	53,590.00	16.2	41,503.39	13.1	12,086.61-	22.6

VARIANCE REPORT FOR DEPARTMENT -- COURT COMMISSIONER
FOR THE QUARTER ENDING 09/30/2022

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Public Charges for Services		
	Health Care Services	5,760.01	Higher demand for mediation services.
	Interdepartmental Revenue		
	Other Interdept'l Revenue	2,119.16	Higher demand for IV-D court hearings.
	Operating Expenses		
X	Purchased Services	2,100.00	Two Mediation invoices for the month of September have not been processed.
	General Operating	1,034.77	Lower than expected travel and lodging costs due to educational conferences being located closer to Sheboygan.
	Interdepartmental Charges		
	System Operation Charges	1,348.33	Lower than expected printing costs.
	Variances Less Than Justification Threshold	**(1,060.68)**	
	TOTAL	**11,301.59**	**Positive**

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
25,326.00	87.1	25,326.00	83.9			411000 Property Tax Levy	227,934.00	87.1	227,934.00	84.8		
25,326.00	87.1	25,326.00	83.9			410000 Taxes	227,934.00	87.1	227,934.00	84.8		
						420000 Intergovernmental Rev						
						430000 Licenses and Permits						
						450000 Public Charges for Se						
292.00	1.0	165.00	.5	127.00-	43.5	451000 General Government	2,626.00	1.0	2,120.00	.8	506.00-	19.3
2,084.00	7.2	3,340.00	11.1	1,256.00	60.3	454000 Health Care Services	18,750.00	7.2	24,510.01	9.1	5,760.01	30.7
2,376.00	8.2	3,505.00	11.6	1,129.00	47.5	450000 Public Charges for Se	21,376.00	8.2	26,630.01	9.9	5,254.01	24.6
						460000 Interest and Other Re						
375.00	1.3	270.00	.9	105.00-	28.0	462000 Rent Revenue	3,375.00	1.3	3,060.00	1.1	315.00-	9.3
375.00	1.3	270.00	.9	105.00-	28.0	460000 Interest and Other Re	3,375.00	1.3	3,060.00	1.1	315.00-	9.3
						470000 Interdepartmental Rev						
1,000.00	3.4	1,084.11	3.6	84.11	8.4	476000 Other Interdepartmen	9,000.00	3.4	11,119.16	4.1	2,119.16	23.5
1,000.00	3.4	1,084.11	3.6	84.11	8.4	470000 Interdepartmental Rev	9,000.00	3.4	11,119.16	4.1	2,119.16	23.5
29,077.00	100.0	30,185.11	100.0	1,108.11	3.8	400000 Revenues	261,685.00	100.0	268,743.17	100.0	7,058.17	2.7
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
22,439.00	77.2	19,956.36	66.1	2,482.64	11.1	511000 Wages	179,275.00	68.5	179,735.77	66.9	460.77-	.3
3,125.00	10.7	2,751.32	9.1	373.68	12.0	512000 Benefits	24,926.00	9.5	24,780.88	9.2	145.12	.6
25,564.00	87.9	22,707.68	75.2	2,856.32	11.2	510000 Personnel Related Exp	204,201.00	78.0	204,516.65	76.1	315.65-	.2
						530000 Operating Expenses						
2,084.00	7.2	2,250.00	7.5	166.00-	8.0	531000 Purchased Services	18,750.00	7.2	16,650.00	6.2	2,100.00	11.2
		54.72	.2	54.72-		532000 Repair & Maintenance	463.00	.2	395.68	.1	67.32	14.5
391.00	1.3	194.18	.6	196.82	50.3	533000 General Operating	3,491.00	1.3	2,456.23	.9	1,034.77	29.6
2,475.00	8.5	2,498.90	8.3	23.90-	1.0	530000 Operating Expenses	22,704.00	8.7	19,501.91	7.3	3,202.09	14.1
						550000 Interdepartmental Cha						
2,695.00	9.3	2,691.28	8.9	3.72	.1	551000 Employee Related Ins	26,925.00	10.3	26,917.37	10.0	7.63	
114.00	.4	112.34	.4	1.66	1.5	551900 Insurance Charges	1,012.00	.4	1,010.98	.4	1.02	.1
889.00	3.1	736.49	2.4	152.51	17.2	553000 System Operation Cha	7,977.00	3.0	6,628.67	2.5	1,348.33	16.9

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
3,698.00	12.7	3,540.11	11.7	157.89	4.3	550000 Interdepartmental Cha	35,914.00	13.7	34,557.02	12.9	1,356.98	3.8
						560000 Capital Outlay						
						570000 Depreciation						
31,737.00	109.1	28,746.69	95.2	2,990.31	9.4	500000 Expense/Expenditure	262,819.00	100.4	258,575.58	96.2	4,243.42	1.6
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
2,850.00	9.8	2,850.00	9.4			631000 General Fund	2,850.00	1.1	2,850.00	1.1		
2,850.00	9.8	2,850.00	9.4			630000 Opt'g Transfers from	2,850.00	1.1	2,850.00	1.1		
2,850.00	9.8	2,850.00	9.4			600000 Other Financing Source	2,850.00	1.1	2,850.00	1.1		
190.00	.7	4,288.42	14.2	4,098.42	*******	Current Change in Fund Balance	1,716.00	.7	13,017.59	4.8	11,301.59	658.6

VARIANCE REPORT FOR DEPARTMENT -- DISTRICT ATTORNEY
FOR THE QUARTER ENDING 09/30/2022

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Intergovernmental Revenues		
	State Grants	(2,964.84)	Less than budgeted State grant received
	Public Charges for Services		
	General Government	4,224.90	More Court fees and charges received than budgeted but less than budgeted printing and duplicating revenue received from State of WI and other Law Offices.
	Personnel Related Expenditure		
	Wages	22,832.20	Turnover - Vacant positions
	Benefits	4,313.16	Turnover - Vacant positions
	Operating Expenses		
	Purchased Services	1,766.99	Incurred less Evidence/Witness and Process Server fees
	Repairs and Maintenance	1,108.35	Incurred less maintenance of office equipment
	General Operating	4,354.94	Less transcripts, travel, trailing and meals for employees, membership dues, and office supply purchases than expected
	Interdepartmental Charges		
	Employee Related Insurance	51,993.23	Turnover - Vacant positions
	Variances Less Than Justification Threshold	**(56.10)**	
	TOTAL	**87,572.83**	**Positive**

County of Sheboygan
Variance Analysis by Company
As of 9/30/2022

District Attorney

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
69,664.00	93.4	69,664.00	96.4			411000 Property Tax Levy	626,974.00	84.3	626,975.00	84.2	1.00	
69,664.00	93.4	69,664.00	96.4			410000 Taxes	626,974.00	84.3	626,975.00	84.2	1.00	
						420000 Intergovernmental Rev						
						423000 State Grants	72,500.00	9.8	69,535.16	9.3	2,964.84-	4.1
						420000 Intergovernmental Rev	72,500.00	9.8	69,535.16	9.3	2,964.84-	4.1
						450000 Public Charges for Se						
4,885.00	6.6	2,600.72	3.6	2,284.28-	46.8	451000 General Government	43,951.00	5.9	48,175.90	6.5	4,224.90	9.6
4,885.00	6.6	2,600.72	3.6	2,284.28-	46.8	450000 Public Charges for Se	43,951.00	5.9	48,175.90	6.5	4,224.90	9.6
						460000 Interest and Other Re						
						470000 Interdepartmental Rev						
17.00				17.00-	100.0	476000 Other Interdepartmen	151.00		99.00		52.00-	34.4
17.00				17.00-	100.0	470000 Interdepartmental Rev	151.00		99.00		52.00-	34.4
74,566.00	100.0	72,264.72	100.0	2,301.28-	3.1	400000 Revenues	743,576.00	100.0	744,785.06	100.0	1,209.06	.2
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
55,536.00	74.5	51,170.29	70.8	4,365.71	7.9	511000 Wages	492,321.00	66.2	470,111.46	63.1	22,209.54	4.5
7,686.00	10.3	6,987.76	9.7	698.24	9.1	512000 Benefits	68,129.00	9.2	63,815.84	8.6	4,313.16	6.3
63,222.00	84.8	58,158.05	80.5	5,063.95	8.0	510000 Personnel Related Exp	560,450.00	75.4	533,927.30	71.7	26,522.70	4.7
						530000 Operating Expenses						
1,894.00	2.5	4,250.67	5.9	2,356.67-	124.4	531000 Purchased Services	17,028.00	2.3	15,261.01	2.0	1,766.99	10.4
477.00	.6	498.41	.7	21.41-	4.5	532000 Repair & Maintenance	4,289.00	.6	3,180.65	.4	1,108.35	25.8
2,443.00	3.3	2,284.00	3.2	159.00	6.5	533000 General Operating	23,681.00	3.2	19,326.06	2.6	4,354.94	18.4
22.00		21.31		.69	3.1	534000 Fixed Charges	192.00		131.62		60.38	31.4
						535000 Bad Debt Expense			60.60		60.60-	
4,836.00	6.5	7,054.39	9.8	2,218.39-	45.9	530000 Operating Expenses	45,190.00	6.1	37,959.94	5.1	7,230.06	16.0
						550000 Interdepartmental Cha						
15,938.00	21.4	10,192.34	14.1	5,745.66	36.1	551000 Employee Related Ins	159,400.00	21.4	107,406.77	14.4	51,993.23	32.6
285.00	.4	284.25	.4	.75	.3	551900 Insurance Charges	2,560.00	.3	2,558.25	.3	1.75	.1
						552000 Repairs & Maintenanc			19.01		19.01-	
1,800.00	2.4	1,699.85	2.4	100.15	5.6	553000 System Operation Cha	16,182.00	2.2	15,546.96	2.1	635.04	3.9

County of Sheboygan
Variance Analysis by Company
As of 9/30/2022

District Attorney

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
18,023.00	24.2	12,176.44	16.8	5,846.56	32.4	550000 Interdepartmental Cha	178,142.00	24.0	125,530.99	16.9	52,611.01	29.5
						560000 Capital Outlay						
						570000 Depreciation						
86,081.00	115.4	77,388.88	107.1	8,692.12	10.1	500000 Expense/Expenditure	783,782.00	105.4	697,418.23	93.6	86,363.77	11.0
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
11,515.00-	15.4	5,124.16-	7.1	6,390.84	55.5	Current Change in Fund Balance	40,206.00-	5.4	47,366.83	6.4	87,572.83	217.8

VARIANCE REPORT FOR DEPARTMENT -- FINANCE
FOR THE QUARTER ENDING 09/30/2022

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Interest and Other Revenue		
	Other Misc. Revenue	2,050.87	Slight increase in payments plus collections
	Personnel Related Expenditure		
	Wages	123,820.97	Vacancy savings
	Overtime	3,566.52	Vacancy savings
	Benefits	20,317.61	Vacancy savings
	Operating Expenses		
X	Purchased Services	(1,807.47)	Financial Audit
	General Operating	5,802.89	Mostly from savings in travel and training - conference not attended but budgeted.
	Interdepartmental Charges		
	Employee Related Insurance	14,847.64	Vacancy savings
X	System Operation Charges	2,415.55	Printing of Adopted Budget, Five Year Plan
	Variances Less Than Justification Threshold	**(145.53)**	
	TOTAL	**170,869.05**	**Positive**

County of Sheboygan
Variance Analysis by Company
As of 9/30/2022

Finance

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
100,598.00	64.7	100,598.00	64.3			411000 Property Tax Levy	905,382.00	64.7	905,382.00	64.7		
100,598.00	64.7	100,598.00	64.3			410000 Taxes	905,382.00	64.7	905,382.00	64.7		
						420000 Intergovernmental Rev						
5,533.00	3.6	5,509.09	3.5	23.91-	.4	426000 Chges - Other Local	49,797.00	3.6	49,560.56	3.5	236.44-	.5
5,533.00	3.6	5,509.09	3.5	23.91-	.4	420000 Intergovernmental Rev	49,797.00	3.6	49,560.56	3.5	236.44-	.5
						450000 Public Charges for Se						
						460000 Interest and Other Re						
3,474.00	2.2	4,370.72	2.8	896.72	25.8	466000 Other Miscellaneous	31,262.00	2.2	33,312.87	2.4	2,050.87	6.6
3,474.00	2.2	4,370.72	2.8	896.72	25.8	460000 Interest and Other Re	31,262.00	2.2	33,312.87	2.4	2,050.87	6.6
						470000 Interdepartmental Rev						
45,773.00	29.5	46,093.01	29.4	320.01	.7	476000 Other Interdepartmen	411,957.00	29.5	411,338.48	29.4	618.52-	.2
45,773.00	29.5	46,093.01	29.4	320.01	.7	470000 Interdepartmental Rev	411,957.00	29.5	411,338.48	29.4	618.52-	.2
155,378.00	100.0	156,570.82	100.0	1,192.82	.8	400000 Revenues	1,398,398.00	100.0	1,399,593.91	100.0	1,195.91	.1
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
110,199.00	70.9	94,583.07	60.4	15,615.93	14.2	511000 Wages	976,824.00	69.9	849,436.51	60.7	127,387.49	13.0
15,344.00	9.9	12,867.51	8.2	2,476.49	16.1	512000 Benefits	136,008.00	9.7	115,690.39	8.3	20,317.61	14.9
125,543.00	80.8	107,450.58	68.6	18,092.42	14.4	510000 Personnel Related Exp	1,112,832.00	79.6	965,126.90	69.0	147,705.10	13.3
						530000 Operating Expenses						
4,781.50	3.1	3,391.96	2.2	1,389.54	29.1	531000 Purchased Services	20,006.50	1.4	21,813.97	1.6	1,807.47-	9.0
164.00	.1	53.76		110.24	67.2	532000 Repair & Maintenance	1,470.00	.1	706.95	.1	763.05	51.9
2,069.00	1.3	620.14	.4	1,448.86	70.0	533000 General Operating	20,437.00	1.5	14,634.11	1.0	5,802.89	28.4
225.00	.1	231.29	.1	6.29-	2.8	534000 Fixed Charges	2,025.00	.1	2,081.61	.1	56.61-	2.8
7,239.50	4.7	4,297.15	2.7	2,942.35	40.6	530000 Operating Expenses	43,938.50	3.1	39,236.64	2.8	4,701.86	10.7
						550000 Interdepartmental Cha						
20,545.00	13.2	18,054.15	11.5	2,490.85	12.1	551000 Employee Related Ins	205,517.00	14.7	190,669.36	13.6	14,847.64	7.2
363.00	.2	361.75	.2	1.25	.3	551900 Insurance Charges	3,258.00	.2	3,255.75	.2	2.25	.1
4,825.00	3.1	4,823.08	3.1	1.92		553000 System Operation Cha	46,909.00	3.4	44,493.45	3.2	2,415.55	5.1
2.00		1.58		.42	21.0	556000 Other Interdepartmen	15.00		14.26		.74	4.9
25,735.00	16.6	23,240.56	14.8	2,494.44	9.7	550000 Interdepartmental Cha	255,699.00	18.3	238,432.82	17.0	17,266.18	6.8

County of Sheboygan
Variance Analysis by Company
As of 9/30/2022

Finance

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						560000 Capital Outlay						
						570000 Depreciation						
158,517.50	102.0	134,988.29	86.2	23,529.21	14.8	500000 Expense/Expenditure	1,412,469.50	101.0	1,242,796.36	88.8	169,673.14	12.0
						600000 Other Financing Source						
						630000 Operat'g Transfers fr						
						700000 Other Financing Uses						
						720000 Oper'tg Transfer to O						
3,139.50-	2.0	21,582.53	13.8	24,722.03	787.5	Current Change in Fund Balance	14,071.50-	1.0	156,797.55	11.2	170,869.05	*******

VARIANCE REPORT FOR DEPARTMENT -- HUMAN RESOURCES DEPARTMENT
FOR THE QUARTER ENDING 09/30/2022

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Interdepartmental Revenue		
	Other Interdept'l Revenue	(38,958.86)	Open Benefits position; incumbent at lower wage and no insurance election
	Personnel Related Expenditure		
	Wages	16,601.02	Open positions
	Benefits	3,825.62	Open positions
	Operating Expenses		
	Purchased Services	47,836.90	Fall manager/supervisor training is not finalized, and no grievance or arbitration hearings
	Repairs and Maintenance	1,416.10	Copier expenses are less than budgeted
	General Operating	20,607.83	Advertising, office supplies, and recognition expenses are less than
	Interdepartmental Charges		
	Employee Related Insurance	7,486.91	Open positions and new employee not electing insurances
	Variances Less Than Justification Threshold	**751.61**	
	TOTAL	**59,567.13**	**Positive**

County of Sheboygan
Variance Analysis by Company
As of 9/30/2022

Human Resources Department

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
51,884.00	84.2	51,884.00	91.4			411000 Property Tax Levy	466,951.00	84.2	466,952.00	90.6	1.00	
51,884.00	84.2	51,884.00	91.4			410000 Taxes	466,951.00	84.2	466,952.00	90.6	1.00	
						450000 Public Charges for Se						
						460000 Interest and Other Re						
						466000 Other Miscellaneous			1.87		1.87	
						460000 Interest and Other Re			1.87		1.87	
						470000 Interdepartmental Rev						
9,736.00	15.8	4,859.25	8.6	4,876.75-	50.1	476000 Other Interdepartmen	87,619.00	15.8	48,660.14	9.4	38,958.86-	44.5
9,736.00	15.8	4,859.25	8.6	4,876.75-	50.1	470000 Interdepartmental Rev	87,619.00	15.8	48,660.14	9.4	38,958.86-	44.5
61,620.00	100.0	56,743.25	100.0	4,876.75-	7.9	400000 Revenues	554,570.00	100.0	515,614.01	100.0	38,955.99-	7.0
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
32,466.00	52.7	28,882.85	50.9	3,583.15	11.0	511000 Wages	305,492.00	55.1	289,134.26	56.1	16,357.74	5.4
4,514.00	7.3	4,004.18	7.1	509.82	11.3	512000 Benefits	42,488.00	7.7	38,662.38	7.5	3,825.62	9.0
36,980.00	60.0	32,887.03	58.0	4,092.97	11.1	510000 Personnel Related Exp	347,980.00	62.7	327,796.64	63.6	20,183.36	5.8
						530000 Operating Expenses						
8,101.00	13.1	2,822.66	5.0	5,278.34	65.2	531000 Purchased Services	72,901.00	13.1	25,064.10	4.9	47,836.90	65.6
416.66	.7	209.13	.4	207.53	49.8	532000 Repair & Maintenance	3,749.99	.7	2,333.89	.5	1,416.10	37.8
6,229.00	10.1	4,552.86	8.0	1,676.14	26.9	533000 General Operating	56,033.00	10.1	35,425.17	6.9	20,607.83	36.8
14,746.66	23.9	7,584.65	13.4	7,162.01	48.6	530000 Operating Expenses	132,683.99	23.9	62,823.16	12.2	69,860.83	52.7
						550000 Interdepartmental Cha						
7,171.00	11.6	4,869.03	8.6	2,301.97	32.1	551000 Employee Related Ins	64,529.00	11.6	57,042.09	11.1	7,486.91	11.6
160.00	.3	158.59	.3	1.41	.9	551900 Insurance Charges	1,428.00	.3	1,427.23	.3	.77	.1
2,571.00	4.2	2,470.33	4.4	100.67	3.9	553000 System Operation Cha	23,126.00	4.2	22,135.76	4.3	990.24	4.3
1.00		.67		.33	33.0	556000 Other Interdepartmen	7.00		5.99		1.01	14.4
9,903.00	16.1	7,498.62	13.2	2,404.38	24.3	550000 Interdepartmental Cha	89,090.00	16.1	80,611.07	15.6	8,478.93	9.5
						560000 Capital Outlay						
						570000 Depreciation						
61,629.66	100.0	47,970.30	84.5	13,659.36	22.2	500000 Expense/Expenditure	569,753.99	102.7	471,230.87	91.4	98,523.12	17.3

County of Sheboygan
Variance Analysis by Company
As of 9/30/2022

Human Resources Department

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
						631900 LFRF - General Fund	15,177.00	2.7	15,177.00	2.9		
						630000 Opt'g Transfers from	15,177.00	2.7	15,177.00	2.9		
						600000 Other Financing Source	15,177.00	2.7	15,177.00	2.9		
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
9.66-		8,772.95	15.5	8,782.61	*******	Current Change in Fund Balance	6.99-		59,560.14	11.6	59,567.13	*******

VARIANCE REPORT FOR DEPARTMENT -- MEDICAL EXAMINER
FOR THE QUARTER ENDING 09/30/2022

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Interest and Other Revenue		
	Other Misc. Revenue	6,338.70	Due to an increase in cremation permits, death certificate signings, and tissue harvesting.
	Interdepartmental Revenue		
	Other Interdept'l Revenue	15,000.00	Received a portion of the Overdose Fatality grant that goes through HHS.
	Personnel Related Expenditure		
	Wages	(8,263.39)	This is directly related to increased other misc. revenues. More than budgeted cremation permits and death certificate signings have been needed.
	Operating Expenses		
	Purchased Services	(21,629.18)	More than budgeted autopsies have needed to be performed.
	General Operating	5,186.58	Budgeted non-capital equipment has not been purchased.
	Variances Less Than Justification Threshold	**(739.59)**	
	TOTAL	**(4,106.88)**	**Negative**

County of Sheboygan
Variance Analysis by Company
As of 9/30/2022

Medical Examiner

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
8,076.00	39.9	8,076.00	22.9			411000 Property Tax Levy	72,676.00	39.9	72,676.00	35.7		
8,076.00	39.9	8,076.00	22.9			410000 Taxes	72,676.00	39.9	72,676.00	35.7		
						420000 Intergovernmental Rev						
						450000 Public Charges for Se						
						460000 Interest and Other Re						
12,169.00	60.1	12,257.27	34.7	88.27	.7	466000 Other Miscellaneous	109,501.00	60.1	115,839.70	56.9	6,338.70	5.8
12,169.00	60.1	12,257.27	34.7	88.27	.7	460000 Interest and Other Re	109,501.00	60.1	115,839.70	56.9	6,338.70	5.8
						470000 Interdepartmental Rev						
		15,000.00	42.5	15,000.00		476000 Other Interdepartmen			15,000.00	7.4	15,000.00	
		15,000.00	42.5	15,000.00		470000 Interdepartmental Rev			15,000.00	7.4	15,000.00	
20,245.00	100.0	35,333.27	100.0	15,088.27	74.5	400000 Revenues	182,177.00	100.0	203,515.70	100.0	21,338.70	11.7
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
10,382.00	51.3	10,619.80	30.1	237.80-	2.3	511000 Wages	92,029.00	50.5	100,292.39	49.3	8,263.39-	9.0
768.00	3.8	812.41	2.3	44.41-	5.8	512000 Benefits	6,809.00	3.7	7,672.37	3.8	863.37-	12.7
11,150.00	55.1	11,432.21	32.4	282.21-	2.5	510000 Personnel Related Exp	98,838.00	54.3	107,964.76	53.0	9,126.76-	9.2
						530000 Operating Expenses						
5,148.00	25.4	10,045.36	28.4	4,897.36-	95.1	531000 Purchased Services	46,314.00	25.4	67,943.18	33.4	21,629.18-	46.7
12.00	.1			12.00	100.0	532000 Repair & Maintenance	93.00	.1			93.00	100.0
1,268.00	6.3	1,563.87	4.4	295.87-	23.3	533000 General Operating	22,349.00	12.3	17,162.42	8.4	5,186.58	23.2
6,428.00	31.8	11,609.23	32.9	5,181.23-	80.6	530000 Operating Expenses	68,756.00	37.7	85,105.60	41.8	16,349.60-	23.8
						550000 Interdepartmental Cha						
146.00	.7	140.66	.4	5.34	3.7	551000 Employee Related Ins	1,446.00	.8	1,571.85	.8	125.85-	8.7
92.00	.5	91.33	.3	.67	.7	551900 Insurance Charges	824.00	.5	822.01	.4	1.99	.2
1,628.00	8.0	1,601.83	4.5	26.17	1.6	553000 System Operation Cha	14,641.00	8.0	14,486.36	7.1	154.64	1.1
1,866.00	9.2	1,833.82	5.2	32.18	1.7	550000 Interdepartmental Cha	16,911.00	9.3	16,880.22	8.3	30.78	.2
						560000 Capital Outlay						
						570000 Depreciation						

County of Sheboygan
Variance Analysis by Company
As of 9/30/2022

Medical Examiner

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
19,444.00	96.0	24,875.26	70.4	5,431.26-	27.9	500000 Expense/Expenditure	184,505.00	101.3	209,950.58	103.2	25,445.58-	13.8
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
801.00	4.0	10,458.01	29.6	9,657.01	*******	Current Change in Fund Balance	2,328.00-	1.3	6,434.88-	3.2	4,106.88-	176.4

VARIANCE REPORT FOR DEPARTMENT -- NON-DEPARTMENTAL
FOR THE QUARTER ENDING 09/30/2022

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Intergovernmental Revenues		
	State Grants	40,112.96	Unbudgeted grant for Land Records
	Public Charges for Services		
	General Government	(18,375.00)	Lower than budget for Land Records fees
	Public Safety	16,487.21	Higher than budget for Jail Assessment fees
	Interest and Other Revenue		
	Interest Income	285,159.79	Higher than budgeted investment interest income
	Interest Income - Taxes	47,657.61	Higher than budget interest on delinquent taxes
	Penalty - Taxes	(1,568.84)	Lower than budget for penalties on delinquent taxes
	Other Misc. Revenue	74,788.03	Payoff of outstanding loan. Loan is from the RLF closeout.
	Operating Expenses		
	Repairs and Maintenance	(2,396.60)	Repairs on three admin vehicles
	General Operating	1,955.34	Timing with grant payment for Chamber and more than budget for employee picnic.
	Interdepartmental Charges		
	Repairs & Maintenance Charges	(1,140.00)	Labor for three vehicle repairs
	Variances Less Than Justification Threshold	**171,722.78**	
	TOTAL	**614,403.28**	**Positive**

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
204,501.00-	52.9	204,501.00-	42.6			411000 Property Tax Levy	1,840,509.00-	114.5	1,840,509.00-	89.7		
204,501.00-	52.9	204,501.00-	42.6			410000 Taxes	1,840,509.00-	114.5	1,840,509.00-	89.7		
						420000 Intergovernmental Rev						
473,601.87	122.4	473,599.49	98.6	2.38-		421000 Federal Grants	1,235,821.00	76.9	1,235,818.17	60.2	2.83-	
						423000 State Grants	1,151,602.00	71.7	1,191,714.96	58.1	40,112.96	3.5
473,601.87	122.4	473,599.49	98.6	2.38-		420000 Intergovernmental Rev	2,387,423.00	148.6	2,427,533.13	118.3	40,110.13	1.7
						450000 Public Charges for Se						
13,751.00	3.6	9,720.00	2.0	4,031.00-	29.3	451000 General Government	123,751.00	7.7	105,376.00	5.1	18,375.00-	14.8
10,834.00	2.8	11,612.10	2.4	778.10	7.2	452000 Public Safety	97,500.00	6.1	113,987.21	5.6	16,487.21	16.9
24,585.00	6.4	21,332.10	4.4	3,252.90-	13.2	450000 Public Charges for Se	221,251.00	13.8	219,363.21	10.7	1,887.79-	.9
						460000 Interest and Other Re						
33,903.00	8.8	113,590.16	23.6	79,687.16	235.0	461000 Interest Income	305,110.00	19.0	590,269.79	28.8	285,159.79	93.5
27,084.00	7.0	26,945.52	5.6	138.48-	.5	461100 Interest Inc - Taxes	243,750.00	15.2	291,407.61	14.2	47,657.61	19.6
14,667.00	3.8	13,280.46	2.8	1,386.54-	9.5	461105 Penalty - Taxes	132,001.00	8.2	130,432.16	6.4	1,568.84-	1.2
17,549.00	4.5	36,316.27	7.6	18,767.27	106.9	466000 Other Miscellaneous	157,929.00	9.8	232,717.03	11.3	74,788.03	47.4
93,203.00	24.1	190,132.41	39.6	96,929.41	104.0	460000 Interest and Other Re	838,790.00	52.2	1,244,826.59	60.7	406,036.59	48.4
						470000 Interdepartmental Rev						
386,888.87	100.0	480,563.00	100.0	93,674.13	24.2	400000 Revenues	1,606,955.00	100.0	2,051,213.93	100.0	444,258.93	27.6
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
						530000 Operating Expenses						
84.00				84.00	100.0	532000 Repair & Maintenance	752.00		3,148.60	.2	2,396.60-	318.7
14,489.00	3.7	15,321.48	3.2	832.48-	5.7	533000 General Operating	2,010,554.00	125.1	2,008,598.66	97.9	1,955.34	.1
14,573.00	3.8	15,321.48	3.2	748.48-	5.1	530000 Operating Expenses	2,011,306.00	125.2	2,011,747.26	98.1	441.26-	
						550000 Interdepartmental Cha						
233.00	.1	231.25		1.75	.8	551900 Insurance Charges	2,083.00	.1	2,081.25	.1	1.75	.1
15.00				15.00	100.0	552000 Repairs & Maintenanc	132.00		1,272.00	.1	1,140.00-	863.6
248.00	.1	231.25		16.75	6.8	550000 Interdepartmental Cha	2,215.00	.1	3,353.25	.2	1,138.25-	51.4
						560000 Capital Outlay						

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						570000 Depreciation						
						580000 Debt Service						
42.00		273.17	.1	231.17-	550.4	582000 Interest	376.00		356.20		19.80	5.3
42.00		273.17	.1	231.17-	550.4	580000 Debt Service	376.00		356.20		19.80	5.3
						599001 Expense Budget Target						
14,863.00	3.8	15,825.90	3.3	962.90-	6.5	500000 Expense/Expenditure	2,013,897.00	125.3	2,015,456.71	98.3	1,559.71-	.1
						600000 Other Financing Source						
						630000 Operat'g Transfers fr						
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
60,544.00	15.6	76,043.96	15.8	15,499.96-	25.6	721000 General Fund	440,357.00	27.4	273,931.74	13.4	166,425.26	37.8
189,548.13-	49.0	43,121.72-	9.0	146,426.41-	77.3	721900 LFRF - General Fund	515,677.00	32.1	512,294.48	25.0	3,382.52	.7
99,418.00	25.7	99,418.17	20.7	.17-		724403 Fund Transfer Out	99,418.00	6.2	99,418.17	4.8	.17-	
564,108.00	145.8	417,303.04	86.8	146,804.96	26.0	725000 Enterprise Fund	564,108.00	35.1	564,105.52	27.5	2.48	
3,650.00	.9			3,650.00	100.0	726000 Internal Services Fu	32,850.00	2.0	30,956.03	1.5	1,893.97	5.8
538,171.87	139.1	549,643.45	114.4	11,471.58-	2.1	720000 Transfer to Other Fun	1,652,410.00	102.8	1,480,705.94	72.2	171,704.06	10.4
538,171.87	139.1	549,643.45	114.4	11,471.58-	2.1	700000 Other Financing Uses	1,652,410.00	102.8	1,480,705.94	72.2	171,704.06	10.4
						900000 Statistical Accounts O						
						920000 HCC Statistical Infor						
166,146.00-	42.9	84,906.35-	17.7	81,239.65	48.9	Current Change in Fund Balance	2,059,352.00-	128.2	1,444,948.72-	70.4	614,403.28	29.8

VARIANCE REPORT FOR DEPARTMENT -- COUNTY PLANNING & RESOURCES
FOR THE QUARTER ENDING 09/30/2022

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Intergovernmental Revenues		
X	Federal Grants	(281,849.55)	Timing of payments related to Amsterdam Dunes stream restoration project funded by Sustain Our Great Lakes grant. Budget neutral.
X	State Grants	(126,839.53)	Timing of payments related to DATCP cost share program and snowmobile program. Revenues and expenses are budget neutral.
X	Charges - Other Local Gov'ts	(6,472.24)	Employee wages no longer being reimbursed for working at City of Plymouth.
	Licenses & Permits		
	Other Permits and Fees	(18,332.51)	Less revenue received from sanitary & shoreland permits.
	Public Charges for Services		
	Conservation and Development	68,547.87	More revenue received for tree sales program.
	Interest and Other Revenue		
	Rent Revenue	16,095.50	More revenue from new education building rentals at Marsh.
	Other Misc. Revenue	5,764.68	Received funds under the Chervil grant.
	Interdepartmental Revenue		
	Other Interdept'l Revenue	(2,275.00)	Have not received Highway Dept payment for nonmetallic mining permits.
	Personnel Related Expenditure		
	Wages	(3,770.26)	Wage increases given to employees during 2022
	Benefits	2,634.40	Less expense due to full-time employee reduced hours.
	Operating Expenses		
X	Purchased Services	350,710.30	Timing of consulting expenses, buffer contract payments, and land records expenses.

	Repairs and Maintenance	45,959.77	Less expense for Marsh projects and general grounds maintenance.
	General Operating	(58,424.27)	More expenses for tree sale advertising and nursery saplings, offset by higher tree sale revenue.
	Fixed Charges	2,408.04	Less expense for rental of equipment.
	Interdepartmental Charges		
	Employee Related Insurance	(4,812.34)	Changes in health insurance coverage (family vs single) when comparing to budget.
	Repairs & Maintenance Charges	(23,630.58)	More expense by highway at boat launches, Marsh, and Old Plank Road Trail.
	Capital Outlay	54,115.00	Marsh tavern roof actual expense less than budgeted and new
	Variances Less Than Justification Threshold	**(10,029.63)**	
	TOTAL	**9,799.65**	**Positive**

County of Sheboygan
Variance Analysis by Company
As of 9/30/2022

County Planning & Resources

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
100,411.00	36.0	100,411.00	58.8			411000 Property Tax Levy	903,692.00	47.1	903,693.00	57.4	1.00	
100,411.00	36.0	100,411.00	58.8			410000 Taxes	903,692.00	47.1	903,693.00	57.4	1.00	
						420000 Intergovernmental Rev						
36,736.00	13.2	20,652.33	12.1	16,083.67-	43.8	421000 Federal Grants	330,618.00	17.2	48,768.45	3.1	281,849.55-	85.2
91,936.00	33.0	7,583.41	4.4	84,352.59-	91.8	423000 State Grants	253,469.00	13.2	126,629.47	8.0	126,839.53-	50.0
1,039.00	.4			1,039.00-	100.0	426000 Chges - Other Local	9,346.00	.5	2,873.76	.2	6,472.24-	69.3
129,711.00	46.5	28,235.74	16.5	101,475.26-	78.2	420000 Intergovernmental Rev	593,433.00	30.9	178,271.68	11.3	415,161.32-	70.0
						430000 Licenses and Permits						
9.00		1.00		8.00-	88.9	432000 Nonbusiness Licenses	75.00		36.95		38.05-	50.7
41,680.00	14.9	29,640.97	17.4	12,039.03-	28.9	435000 Other Reg. Permit &	278,310.00	14.5	259,977.49	16.5	18,332.51-	6.6
41,689.00	14.9	29,641.97	17.4	12,047.03-	28.9	430000 Licenses and Permits	278,385.00	14.5	260,014.44	16.5	18,370.56-	6.6
						440000 Fines, Forfeits & Pen						
1,500.00	.5	50.00		1,450.00-	96.7	441000 Law & Ordinance Viol	1,500.00	.1	2,410.00	.2	910.00	60.7
1,500.00	.5	50.00		1,450.00-	96.7	440000 Fines, Forfeits & Pen	1,500.00	.1	2,410.00	.2	910.00	60.7
						450000 Public Charges for Se						
697.00	.2	891.42	.5	194.42	27.9	451000 General Government	6,263.00	.3	5,481.10	.3	781.90-	12.5
500.00	.2			500.00-	100.0	457000 Conservation and Dev	105,500.00	5.5	174,047.87	11.1	68,547.87	65.0
1,197.00	.4	891.42	.5	305.58-	25.5	450000 Public Charges for Se	111,763.00	5.8	179,528.97	11.4	67,765.97	60.6
						460000 Interest and Other Re						
4,350.00	1.6	10,000.00	5.9	5,650.00	129.9	462000 Rent Revenue	23,050.00	1.2	39,145.50	2.5	16,095.50	69.8
17.00		40.00		23.00	135.3	465000 Donations	151.00		165.60		14.60	9.7
84.00		1,479.72	.9	1,395.72*******		466000 Other Miscellaneous	4,750.00	.2	10,514.68	.7	5,764.68	121.4
4,451.00	1.6	11,519.72	6.7	7,068.72	158.8	460000 Interest and Other Re	27,951.00	1.5	49,825.78	3.2	21,874.78	78.3
						470000 Interdepartmental Rev						
						476000 Other Interdepartmen	2,275.00	.1			2,275.00-	100.0
						470000 Interdepartmental Rev	2,275.00	.1			2,275.00-	100.0
278,959.00	100.0	170,749.85	100.0	108,209.15-	38.8	400000 Revenues	1,918,999.00	100.0	1,573,743.87	100.0	345,255.13-	18.0
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
73,282.00	26.3	75,100.80	44.0	1,818.80-	2.5	511000 Wages	650,235.00	33.9	654,368.08	41.6	4,133.08-	.6

County of Sheboygan
Variance Analysis by Company
As of 9/30/2022

County Planning & Resources

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
10,002.00	3.6	9,982.98	5.8	19.02	.2	512000 Benefits	88,726.00	4.6	86,091.60	5.5	2,634.40	3.0
83,284.00	29.9	85,083.78	49.8	1,799.78-	2.2	510000 Personnel Related Exp	738,961.00	38.5	740,459.68	47.1	1,498.68-	.2
						530000 Operating Expenses						
125,259.00	44.9	67,417.51	39.5	57,841.49	46.2	531000 Purchased Services	642,380.00	33.5	291,669.70	18.5	350,710.30	54.6
56,664.00	20.3	12,284.14	7.2	44,379.86	78.3	532000 Repair & Maintenance	257,180.00	13.4	211,220.23	13.4	45,959.77	17.9
9,719.00	3.5	8,438.38	4.9	1,280.62	13.2	533000 General Operating	207,680.00	10.8	266,104.27	16.9	58,424.27-	28.1
625.00	.2	353.44	.2	271.56	43.4	534000 Fixed Charges	6,525.00	.3	4,116.96	.3	2,408.04	36.9
192,267.00	68.9	88,493.47	51.8	103,773.53	54.0	530000 Operating Expenses	1,113,765.00	58.0	773,111.16	49.1	340,653.84	30.6
						550000 Interdepartmental Cha						
20,085.00	7.2	21,297.53	12.5	1,212.53-	6.0	551000 Employee Related Ins	199,999.00	10.4	204,811.34	13.0	4,812.34-	2.4
1,161.00	.4	1,155.82	.7	5.18	.4	551900 Insurance Charges	10,406.00	.5	10,402.54	.7	3.46	
4,645.00	1.7	15,992.76	9.4	11,347.76-	244.3	552000 Repairs & Maintenanc	36,186.00	1.9	59,816.58	3.8	23,630.58-	65.3
5,643.00	2.0	5,965.16	3.5	322.16-	5.7	553000 System Operation Cha	50,751.00	2.6	50,676.21	3.2	74.79	.1
12.00		226.34	.1	214.34*******		556000 Other Interdepartmen	284.00		236.98		47.02	16.6
31,546.00	11.3	44,637.61	26.1	13,091.61-	41.5	550000 Interdepartmental Cha	297,626.00	15.5	325,943.65	20.7	28,317.65-	9.5
						560000 Capital Outlay						
						564000 Building Improvement	60,000.00	3.1	42,281.25	2.7	17,718.75	29.5
						565000 Machinery & Equipmen	37,000.00	1.9			37,000.00	100.0
5,766.00	2.1	2,110.72	1.2	3,655.28	63.4	566200 Computer Equipment	5,766.00	.3	5,766.25	.4	.25-	
						567000 Vehicles	35,000.00	1.8	35,603.50	2.3	603.50-	1.7
5,766.00	2.1	2,110.72	1.2	3,655.28	63.4	560000 Capital Outlay	137,766.00	7.2	83,651.00	5.3	54,115.00	39.3
						570000 Depreciation						
312,863.00	112.2	220,325.58	129.0	92,537.42	29.6	500000 Expense/Expenditure	2,288,118.00	119.2	1,923,165.49	122.2	364,952.51	15.9
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
		34,444.46	20.2	34,444.46-		631500 Land Records Usage	106,666.00	5.6	96,768.27	6.1	9,897.73	9.3
		34,444.46	20.2	34,444.46-		630000 Opt'g Transfers from	106,666.00	5.6	96,768.27	6.1	9,897.73	9.3
		34,444.46	20.2	34,444.46-		600000 Other Financing Source	106,666.00	5.6	96,768.27	6.1	9,897.73	9.3
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
33,904.00-	12.2	15,131.27-	8.9	18,772.73	55.4	Current Change in Fund Balance	262,453.00-	13.7	252,653.35-	16.1	9,799.65	3.7

VARIANCE REPORT FOR DEPARTMENT -- REGISTER OF DEEDS
FOR THE QUARTER ENDING 09/30/2022

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Public Charges for Services		
	General Government	209,943.24	Revenue fluctuates due to real estate and encumbrance activity which is based upon the local, state and national economy.
	Personnel Related Expenditure		
	Wages	6,365.04	Savings from staffing vacancy.
	Benefits	2,103.68	Savings from staffing vacancy.
	Operating Expenses		
	Purchased Services	18,499.36	Expected import of documents not yet completed/billed.
	General Operating	8,110.15	Office supplies were not ordered and computer/printer have not been installed/replaced.
	Interdepartmental Charges		
	Employee Related Insurance	3,848.09	Employee vacancy and change in employee insurance status went from family to single.
	Variances Less Than Justification Threshold	**(28,179.62)**	
	TOTAL	**220,689.94**	**Positive**

County of Sheboygan
Variance Analysis by Company
As of 9/30/2022

Register Of Deeds

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
12,196.00-	22.6	12,196.00-	16.8			411000 Property Tax Levy	109,759.00-	22.6	109,760.00-	15.8	1.00-	
12,196.00-	22.6	12,196.00-	16.8			410000 Taxes	109,759.00-	22.6	109,760.00-	15.8	1.00-	
						420000 Intergovernmental Rev						
						450000 Public Charges for Se						
66,098.00	122.6	84,872.56	116.8	18,774.56	28.4	451000 General Government	594,868.00	122.6	804,811.24	115.8	209,943.24	35.3
66,098.00	122.6	84,872.56	116.8	18,774.56	28.4	450000 Public Charges for Se	594,868.00	122.6	804,811.24	115.8	209,943.24	35.3
						460000 Interest and Other Re						
						470000 Interdepartmental Rev						
53,902.00	100.0	72,676.56	100.0	18,774.56	34.8	400000 Revenues	485,109.00	100.0	695,051.24	100.0	209,942.24	43.3
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
29,526.00	54.8	29,596.67	40.7	70.67-	.2	511000 Wages	261,708.00	53.9	255,342.96	36.7	6,365.04	2.4
4,104.00	7.6	3,958.38	5.4	145.62	3.5	512000 Benefits	36,378.00	7.5	34,274.32	4.9	2,103.68	5.8
33,630.00	62.4	33,555.05	46.2	74.95	.2	510000 Personnel Related Exp	298,086.00	61.4	289,617.28	41.7	8,468.72	2.8
						530000 Operating Expenses						
6,100.00	11.3	5,340.38	7.3	759.62	12.5	531000 Purchased Services	93,400.00	19.3	74,900.64	10.8	18,499.36	19.8
542.00	1.0	192.23	.3	349.77	64.5	532000 Repair & Maintenance	4,864.00	1.0	4,489.51	.6	374.49	7.7
1,771.75	3.3	391.19	.5	1,380.56	77.9	533000 General Operating	18,613.25	3.8	10,503.10	1.5	8,110.15	43.6
8,413.75	15.6	5,923.80	8.2	2,489.95	29.6	530000 Operating Expenses	116,877.25	24.1	89,893.25	12.9	26,984.00	23.1
						550000 Interdepartmental Cha						
9,670.00	17.9	10,448.57	14.4	778.57-	8.1	551000 Employee Related Ins	96,728.00	19.9	92,879.91	13.4	3,848.09	4.0
197.00	.4	198.00	.3	1.00-	.5	551900 Insurance Charges	1,783.00	.4	1,782.00	.3	1.00	.1
4,150.00	7.7	4,024.08	5.5	125.92	3.0	553000 System Operation Cha	37,347.00	7.7	36,502.87	5.3	844.13	2.3
7.00		6.92		.08	1.1	556000 Other Interdepartmen	63.00		62.24		.76	1.2
14,024.00	26.0	14,677.57	20.2	653.57-	4.7	550000 Interdepartmental Cha	135,921.00	28.0	131,227.02	18.9	4,693.98	3.5
						560000 Capital Outlay						
						570000 Depreciation						

County of Sheboygan
Variance Analysis by Company
As of 9/30/2022

Register Of Deeds

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
56,067.75	104.0	54,156.42	74.5	1,911.33	3.4	500000 Expense/Expenditure	550,884.25	113.6	510,737.55	73.5	40,146.70	7.3
						600000 Other Financing Source						
						630000 Operat'g Transfers fr						
2,500.00	4.6	2,250.00	3.1	250.00	10.0	631500 Land Records Usage	78,500.00	16.2	49,101.00	7.1	29,399.00	37.5
2,500.00	4.6	2,250.00	3.1	250.00	10.0	630000 Operat'g Transfers fr	78,500.00	16.2	49,101.00	7.1	29,399.00	37.5
2,500.00	4.6	2,250.00	3.1	250.00	10.0	600000 Other Financing Source	78,500.00	16.2	49,101.00	7.1	29,399.00	37.5
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
334.25	.6	20,770.14	28.6	20,435.89	*******	Current Change in Fund Balance	12,724.75	2.6	233,414.69	33.6	220,689.94	*******

VARIANCE REPORT FOR DEPARTMENT -- SHERIFF
FOR THE QUARTER ENDING 09/30/2022

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Intergovernmental Revenues		
X	Federal Grants	17,461.33	Received the FY21 JAG grant. Also, received the Wiring Grant from the State of WI that has a budget that is spread and will catch up by year end.
	State Grants	42,465.41	Received the State Law Enforcement grant with the department submitting reimbursable expenses.
	Public Charges for Services		
	Public Safety	(157,871.48)	Decline in ES Sanctions, civil fees, and collection of inmate fees.
	Health Care Services	1,227.38	More than budgeted inmates saw the jail nurse and doctor.
	Interest and Other Revenue		
	Rent Revenue	1,610.48	Mercury Network caught up on their tower rent increase.
	Other Misc. Revenue	65,315.57	Provided more than anticipated security for private businesses. Due to a higher jail population, receiving higher phone commission.
	Interdepartmental Revenue		
	Repairs & Maintenance Services	1,840.75	Mechanic worked on more County owned vehicles from other departments than anticipated.
	Personnel Related Expenditure		
	Wages	294,721.41	While this is a positive variance, it would $182,375 higher if the department had not have to absorb several retirement payouts (98,573) and resignation payouts ($83,802). The overall variance is due to vacancies in Corrections and Dispatch.
	Overtime	(625,346.76)	Due to vacancies in Corrections and Dispatch.
	Benefits	(3,465.68)	Due to vacancies in Corrections and Dispatch.

	Operating Expenses			
	Purchased Services	(24,133.78)		Due to increased jail population experiencing higher than budgeted inmate health care costs and inmate meal costs.
	Repairs and Maintenance	(30,417.94)		Needed to purchase more than budgeted squad parts.
X	General Operating	(6,203.93)		Non-capital equipment was purchased prior to the budgeted month. The budget will catch up by year end. Fuel prices are higher than budgeted creating a negative variance.
	Fixed Charges	100,912.42		Decrease of individuals placed on electronic monitoring.
	Interdepartmental Charges			
	Employee Related Insurance	192,797.92		Due to vacancies in Corrections and Dispatch.
	System Operation Charges	3,196.94		Less than anticipated printing needs for the department.
	Capital Outlay	64,294.00		One budgeted vehicle still need to be purchased as well as the replacement data storage for CID.
	Variances Less Than Justification Threshold	**(125,045.88)**		
	TOTAL	**(186,641.84)**	**Negative**	

County of Sheboygan
Variance Analysis by Company
As of 9/30/2022

Sheriff

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
1,746,744.00	90.1	1,746,744.00	85.3			411000 Property Tax Levy	15,720,694.00	90.0	15,720,695.00	90.1	1.00	
1,746,744.00	90.1	1,746,744.00	85.3			410000 Taxes	15,720,694.00	90.0	15,720,695.00	90.1	1.00	
						420000 Intergovernmental Rev						
2,777.78	.1	25,000.00	1.2	22,222.22	800.0	421000 Federal Grants	45,465.67	.3	62,927.00	.4	17,461.33	38.4
16,934.21	.9	88,418.17	4.3	71,483.96	422.1	423000 State Grants	183,175.00	1.0	225,640.41	1.3	42,465.41	23.2
19,711.99	1.0	113,418.17	5.5	93,706.18	475.4	420000 Intergovernmental Rev	228,640.67	1.3	288,567.41	1.7	59,926.74	26.2
						440000 Fines, Forfeits & Pen						
		30.00		30.00		441000 Law & Ordinance Viol			210.00		210.00	
		30.00		30.00		440000 Fines, Forfeits & Pen			210.00		210.00	
						450000 Public Charges for Se						
63.00		19.00		44.00-	69.8	451000 General Government	565.00		808.42		243.42	43.1
148,300.00	7.6	139,102.82	6.8	9,197.18-	6.2	452000 Public Safety	1,203,031.00	6.9	1,045,159.52	6.0	157,871.48-	13.1
184.00		331.99		147.99	80.4	454000 Health Care Services	1,650.00		2,877.38		1,227.38	74.4
148,547.00	7.7	139,453.81	6.8	9,093.19-	6.1	450000 Public Charges for Se	1,205,246.00	6.9	1,048,845.32	6.0	156,400.68-	13.0
						460000 Interest and Other Re						
5,966.00	.3	6,204.74	.3	238.74	4.0	462000 Rent Revenue	53,688.00	.3	55,298.48	.3	1,610.48	3.0
59.00		468.67		409.67	694.4	465000 Donations	525.00		1,309.66		784.66	149.5
17,549.00	.9	41,157.92	2.0	23,608.92	134.5	466000 Other Miscellaneous	256,876.00	1.5	322,191.57	1.8	65,315.57	25.4
23,574.00	1.2	47,831.33	2.3	24,257.33	102.9	460000 Interest and Other Re	311,089.00	1.8	378,799.71	2.2	67,710.71	21.8
						470000 Interdepartmental Rev						
132.00		20.00		112.00-	84.8	472000 Repairs & Maintenanc	1,181.00		3,021.75		1,840.75	155.9
100.00				100.00-	100.0	474000 Public Safety Revenu	900.00				900.00-	100.0
167.00		60.00		107.00-	64.1	476000 Other Interdepartmen	1,501.00		820.00		681.00-	45.4
399.00		80.00		319.00-	79.9	470000 Interdepartmental Rev	3,582.00		3,841.75		259.75	7.3
1,938,975.99	100.0	2,047,557.31	100.0	108,581.32	5.6	400000 Revenues	17,469,251.67	100.0	17,440,959.19	100.0	28,292.48-	.2
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
1,167,720.00	60.2	1,104,850.15	54.0	62,869.85	5.4	511000 Wages	9,622,955.00	55.1	9,953,580.35	57.1	330,625.35-	3.4
186,924.00	9.6	171,063.02	8.4	15,860.98	8.5	512000 Benefits	1,554,381.00	8.9	1,557,846.68	8.9	3,465.68-	.2
1,354,644.00	69.9	1,275,913.17	62.3	78,730.83	5.8	510000 Personnel Related Exp	11,177,336.00	64.0	11,511,427.03	66.0	334,091.03-	3.0

County of Sheboygan
Variance Analysis by Company
As of 9/30/2022

Sheriff

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						530000 Operating Expenses						
191,696.09	9.9	230,711.14	11.3	39,015.05-	20.4	531000 Purchased Services	1,789,946.37	10.2	1,814,080.15	10.4	24,133.78-	1.3
11,973.11	.6	30,782.18	1.5	18,809.07-	157.1	532000 Repair & Maintenance	138,097.68	.8	168,515.62	1.0	30,417.94-	22.0
67,946.29	3.5	65,219.10	3.2	2,727.19	4.0	533000 General Operating	696,261.43	4.0	702,465.36	4.0	6,203.93-	.9
66,035.16	3.4	84,438.76	4.1	18,403.60-	27.9	534000 Fixed Charges	514,469.42	2.9	413,557.00	2.4	100,912.42	19.6
337,650.65	17.4	411,151.18	20.1	73,500.53-	21.8	530000 Operating Expenses	3,138,774.90	18.0	3,098,618.13	17.8	40,156.77	1.3
						550000 Interdepartmental Cha						
261,649.00	13.5	231,189.71	11.3	30,459.29	11.6	551000 Employee Related Ins	2,595,915.00	14.9	2,403,117.08	13.8	192,797.92	7.4
11,659.00	.6	11,657.08	.6	1.92		551900 Insurance Charges	104,918.00	.6	104,913.76	.6	4.24	
217.00		152.04		64.96	29.9	552000 Repairs & Maintenanc	1,951.00		1,791.74		159.26	8.2
39,860.00	2.1	39,161.12	1.9	698.88	1.8	553000 System Operation Cha	359,314.00	2.1	356,117.06	2.0	3,196.94	.9
6,839.00	.4	6,750.62	.3	88.38	1.3	556000 Other Interdepartmen	60,641.00	.3	60,508.46	.3	132.54	.2
320,224.00	16.5	288,910.57	14.1	31,313.43	9.8	550000 Interdepartmental Cha	3,122,739.00	17.9	2,926,448.10	16.8	196,290.90	6.3
						560000 Capital Outlay						
						565000 Machinery & Equipmen	134,325.00	.8	134,325.00	.8		
						566200 Computer Equipment	10,000.00	.1			10,000.00	100.0
						567000 Vehicles	388,135.00	2.2	333,841.00	1.9	54,294.00	14.0
						560000 Capital Outlay	532,460.00	3.0	468,166.00	2.7	64,294.00	12.1
						570000 Depreciation						
						580000 Debt Service						
2,012,518.65	103.8	1,975,974.92	96.5	36,543.73	1.8	500000 Expense/Expenditure	17,971,309.90	102.9	18,004,659.26	103.2	33,349.36-	.2
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
25,000.00	1.3	25,000.00	1.2			631000 General Fund	209,325.00	1.2	84,325.00	.5	125,000.00	59.7
152,760.00	7.9	152,760.00	7.5			631900 LFRF - General Fund	378,961.00	2.2	378,961.00	2.2		
177,760.00	9.2	177,760.00	8.7			630000 Opt'g Transfers from	588,286.00	3.4	463,286.00	2.7	125,000.00	21.2
177,760.00	9.2	177,760.00	8.7			600000 Other Financing Source	588,286.00	3.4	463,286.00	2.7	125,000.00	21.2
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
104,217.34	5.4	249,342.39	12.2	145,125.05	139.3	Current Change in Fund Balance	86,227.77	.5	100,414.07-	.6	186,641.84-	216.5

VARIANCE REPORT FOR DEPARTMENT -- TREASURER
FOR THE QUARTER ENDING 09/30/2022

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET		EXPLANATION OF VARIANCE
	Taxes			
	Property Tax Levy	18,415.81		Omitted tax payment from municipality.
	Sales and Use Tax	(3,532.48)		Lower ag use conversion revenue.
	Public Charges for Services			
	General Government	(1,063.00)		Lower copy fees and returned check fees.
	Interest and Other Revenue			
	Other Misc. Revenue	10,981.05		Former owner buy back of tax foreclosure property and sale of property.
	Personnel Related Expenditure			
	Wages	17,740.16		Land Record LTE took much higher paying job with a local company and haven't replaced. Additionally, budget versus actual variance.
	Benefits	3,683.24		Related to not having the Land Record LTE.
	Operating Expenses			
	Purchased Services	8,426.92		Few tax foreclosure properties for 2022 and none with utilities.
	Repairs and Maintenance	2,989.56		Few tax foreclosure properties for 2022 and none needing repairs.
	General Operating	(1,513.31)		Higher rescinded taxes.
	Interdepartmental Charges			
X	**Capital Outlay**	(16,031.04)		Related acquisition and sale expenditures for tax foreclosure sales. Offsetting account is gain/loss on sale of fixed asset (Other Misc. Revenue)
	Variances Less Than Justification Threshold	**5,963.32**		
	TOTAL	**46,060.23**	**Positive**	

County of Sheboygan
Variance Analysis by Company
As of 9/30/2022

Treasurer

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
48,462.00	73.7	48,528.63	92.4	66.63	.1	411000 Property Tax Levy	443,577.00	82.7	461,992.81	82.2	18,415.81	4.2
17,017.00	25.9	11.21		17,005.79-	99.9	412000 Sales and Use	17,151.00	3.2	13,618.52	2.4	3,532.48-	20.6
						414000 In Rem Fees	1,800.00	.3	1,800.00	.3		
65,479.00	99.6	48,539.84	92.4	16,939.16-	25.9	410000 Taxes	462,528.00	86.2	477,411.33	85.0	14,883.33	3.2
						420000 Intergovernmental Rev						
						421000 Federal Grants	1,310.00	.2	1,089.67	.2	220.33-	16.8
						424900 State Gov't Payt Lie	70,500.00	13.1	71,136.48	12.7	636.48	.9
						420000 Intergovernmental Rev	71,810.00	13.4	72,226.15	12.9	416.15	.6
						430000 Licenses and Permits						
						450000 Public Charges for Se						
222.00	.3	196.00	.4	26.00-	11.7	451000 General Government	1,988.00	.4	925.00	.2	1,063.00-	53.5
222.00	.3	196.00	.4	26.00-	11.7	450000 Public Charges for Se	1,988.00	.4	925.00	.2	1,063.00-	53.5
						460000 Interest and Other Re						
17.00		3,800.00	7.2	3,783.00	*******	466000 Other Miscellaneous	151.00		11,132.05	2.0	10,981.05	*******
17.00		3,800.00	7.2	3,783.00	*******	460000 Interest and Other Re	151.00		11,132.05	2.0	10,981.05	*******
						470000 Interdepartmental Rev						
		21.20-		21.20-		473000 System Operation Rev			21.20		21.20	
		21.20-		21.20-		470000 Interdepartmental Rev			21.20		21.20	
65,718.00	100.0	52,514.64	100.0	13,203.36-	20.1	400000 Revenues	536,477.00	100.0	561,715.73	100.0	25,238.73	4.7
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
32,379.00	49.3	30,120.24	57.4	2,258.76	7.0	511000 Wages	286,997.00	53.5	269,256.84	47.9	17,740.16	6.2
4,489.00	6.8	4,053.92	7.7	435.08	9.7	512000 Benefits	39,790.00	7.4	36,106.76	6.4	3,683.24	9.3
36,868.00	56.1	34,174.16	65.1	2,693.84	7.3	510000 Personnel Related Exp	326,787.00	60.9	305,363.60	54.4	21,423.40	6.6
						530000 Operating Expenses						
2,712.00	4.1	3,155.03	6.0	443.03-	16.3	531000 Purchased Services	39,767.00	7.4	31,340.08	5.6	8,426.92	21.2
4,253.00	6.5	724.00	1.4	3,529.00	83.0	532000 Repair & Maintenance	6,599.00	1.2	3,609.44	.6	2,989.56	45.3
3,413.00	5.2	4,474.10	8.5	1,061.10-	31.1	533000 General Operating	35,434.00	6.6	36,947.31	6.6	1,513.31-	4.3
128.00	.2	255.42	.5	127.42-	99.5	534000 Fixed Charges	1,151.00	.2	1,149.39	.2	1.61	.1
5.00		4.03-		9.03	180.6	535000 Bad Debt Expense	38.00		25.93		12.07	31.8

County of Sheboygan
Variance Analysis by Company
As of 9/30/2022

Treasurer

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
10,511.00	16.0	8,604.52	16.4	1,906.48	18.1	530000 Operating Expenses	82,989.00	15.5	73,072.15	13.0	9,916.85	11.9
						550000 Interdepartmental Cha						
10,057.00	15.3	10,054.68	19.1	2.32		551000 Employee Related Ins	100,592.00	18.8	100,579.58	17.9	12.42	
188.00	.3	187.25	.4	.75	.4	551900 Insurance Charges	1,686.00	.3	1,685.25	.3	.75	
4,147.00	6.3	4,062.13	7.7	84.87	2.0	553000 System Operation Cha	37,315.00	7.0	36,789.61	6.5	525.39	1.4
133.00	.2	132.42	.3	.58	.4	556000 Other Interdepartmen	1,192.00	.2	1,191.74	.2	.26	
14,525.00	22.1	14,436.48	27.5	88.52	.6	550000 Interdepartmental Cha	140,785.00	26.2	140,246.18	25.0	538.82	.4
						560000 Capital Outlay						
		1,163.13	2.2	1,163.13-		561000 Land			16,031.04	2.9	16,031.04-	
		1,163.13	2.2	1,163.13-		560000 Capital Outlay			16,031.04	2.9	16,031.04-	
						570000 Depreciation						
						580000 Debt Service						
						599001 Expense Budget Target						
61,904.00	94.2	58,378.29	111.2	3,525.71	5.7	500000 Expense/Expenditure	550,561.00	102.6	534,712.97	95.2	15,848.03	2.9
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
		882.50	1.7	882.50-		631500 Land Records Usage	8,925.00	1.7	13,898.47	2.5	4,973.47-	55.7
		882.50	1.7	882.50-		630000 Opt'g Transfers from	8,925.00	1.7	13,898.47	2.5	4,973.47-	55.7
		882.50	1.7	882.50-		600000 Other Financing Source	8,925.00	1.7	13,898.47	2.5	4,973.47-	55.7
3,814.00	5.8	4,981.15-	9.5	8,795.15-	230.6	Current Change in Fund Balance	5,159.00-	1.0	40,901.23	7.3	46,060.23	892.8

VARIANCE REPORT FOR DEPARTMENT -- UW EXTENSION
FOR THE QUARTER ENDING 09/30/2022

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Interest and Other Revenue		
	Other Misc. Revenue	(4,656.79)	No payment will be received to reimburse 4H Intern wages because the position will be vacant for 2022.
	Personnel Related Expenditure		
	Wages	6,846.39	Employee assisting Health and Human Services is charging hours to public health business unit, another employee has taken some unpaid time, and the 4H Intern position will be vacant for 2022.
	Benefits	1,393.42	Employee assisting Health and Human Services is charging hours to public health business unit, another employee has taken some unpaid time, and the 4H Intern position will be vacant for 2022.
	Operating Expenses		
	Purchased Services	37,027.71	No payments for event speakers since Landscape & Grounds event was held virtually. Still waiting on invoices for telephone implementation project. 1st half 2022 State contract for local educators lower than budgeted for.
	Repairs and Maintenance	(2,394.18)	Unbudgeted cell phone purchase for State employee and higher copier machine costs than anticipated.
	General Operating	4,315.60	Less mileage, lodging, and seminars/training than anticipated.
	Interdepartmental Charges		
	Employee Related Insurance	1,207.57	Positive variance due to new hire and lag time with benefits starting.
	Variances Less Than Justification Threshold	**141.53**	
	TOTAL	**43,881.25**	**Positive**

County of Sheboygan
Variance Analysis by Company
As of 9/30/2022

UW Extension

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
34,037.00	98.5	34,037.00	99.0			411000 Property Tax Levy	306,333.00	92.7	306,333.00	94.1		
34,037.00	98.5	34,037.00	99.0			410000 Taxes	306,333.00	92.7	306,333.00	94.1		
						420000 Intergovernmental Rev						
						450000 Public Charges for Se						
417.00	1.2			417.00-	100.0	451000 General Government	11,401.00	3.4	10,896.08	3.3	504.92-	4.4
100.00	.3	65.00	.2	35.00-	35.0	457000 Conservation and Dev	500.00	.2	418.00	.1	82.00-	16.4
517.00	1.5	65.00	.2	452.00-	87.4	450000 Public Charges for Se	11,901.00	3.6	11,314.08	3.5	586.92-	4.9
						460000 Interest and Other Re						
13.00		51.85	.2	38.85	298.8	461000 Interest Income	113.00		184.29	.1	71.29	63.1
		225.00	.7	225.00		466000 Other Miscellaneous	12,285.00	3.7	7,628.21	2.3	4,656.79-	37.9
13.00		276.85	.8	263.85	*******	460000 Interest and Other Re	12,398.00	3.7	7,812.50	2.4	4,585.50-	37.0
						470000 Interdepartmental Rev						
34,567.00	100.0	34,378.85	100.0	188.15-	.5	400000 Revenues	330,632.00	100.0	325,459.58	100.0	5,172.42-	1.6
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
7,059.00	20.4	7,193.98	20.9	134.98-	1.9	511000 Wages	67,571.00	20.4	60,724.61	18.7	6,846.39	10.1
979.00	2.8	908.49	2.6	70.51	7.2	512000 Benefits	9,051.00	2.7	7,657.58	2.4	1,393.42	15.4
8,038.00	23.3	8,102.47	23.6	64.47-	.8	510000 Personnel Related Exp	76,622.00	23.2	68,382.19	21.0	8,239.81	10.8
						530000 Operating Expenses						
17,313.00	50.1	13,935.42	40.5	3,377.58	19.5	531000 Purchased Services	164,809.00	49.8	127,781.29	39.3	37,027.71	22.5
334.00	1.0	527.75	1.5	193.75-	58.0	532000 Repair & Maintenance	3,000.00	.9	5,394.18	1.7	2,394.18-	79.8
2,427.00	7.0	2,725.48	7.9	298.48-	12.3	533000 General Operating	28,075.00	8.5	23,759.40	7.3	4,315.60	15.4
931.00	2.7	931.03	2.7	.03-		534000 Fixed Charges	8,379.00	2.5	8,379.27	2.6	.27-	
21,005.00	60.8	18,119.68	52.7	2,885.32	13.7	530000 Operating Expenses	204,263.00	61.8	165,314.14	50.8	38,948.86	19.1
						550000 Interdepartmental Cha						
3,874.00	11.2	3,855.97	11.2	18.03	.5	551000 Employee Related Cha	38,829.00	11.7	37,621.43	11.6	1,207.57	3.1
168.00	.5	167.08	.5	.92	.5	551900 Insurance Charges	1,507.00	.5	1,503.76	.5	3.24	.2
2,140.00	6.2	2,054.88	6.0	85.12	4.0	553000 System Operation Cha	19,245.00	5.8	18,590.81	5.7	654.19	3.4
6,182.00	17.9	6,077.93	17.7	104.07	1.7	550000 Interdepartmental Cha	59,581.00	18.0	57,716.00	17.7	1,865.00	3.1

County of Sheboygan
Variance Analysis by Company
As of 9/30/2022

UW Extension

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						560000 Capital Outlay						
						570000 Depreciation						
35,225.00	101.9	32,300.08	94.0	2,924.92	8.3	500000 Expense/Expenditure	340,466.00	103.0	291,412.33	89.5	49,053.67	14.4
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
658.00-	1.9	2,078.77	6.0	2,736.77	415.9	Current Change in Fund Balance	9,834.00-	3.0	34,047.25	10.5	43,881.25	446.2

VARIANCE REPORT FOR DEPARTMENT -- UW GREEN BAY- SHEBOYGAN CAMPUS
FOR THE QUARTER ENDING 09/30/2022

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Interdepartmental Charges		
	Repairs & Maintenance Charges	(1,096.45)	More than budgeted expenses for salt from Highway Department
	Capital Outlay	44,000.00	No expenses incurred for Aurora Hospital/Campus walking path.
	Variances Less Than Justification Threshold	**1,200.06**	
	TOTAL	**44,103.61**	**Positive**

County of Sheboygan
Variance Analysis by Company
As of 9/30/2022

UW Green Bay- Sheboygan Campus

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
12,968.00	100.0	12,968.00	100.0			411000 Property Tax Levy	116,707.00	100.0	116,708.00	100.0	1.00	
12,968.00	100.0	12,968.00	100.0			410000 Taxes	116,707.00	100.0	116,708.00	100.0	1.00	
						420000 Intergovernmental Rev						
						460000 Interest and Other Re						
12,968.00	100.0	12,968.00	100.0			400000 Revenues	116,707.00	100.0	116,708.00	100.0	1.00	
						500000 Expense/Expenditure						
						530000 Operating Expenses						
1,198.00	9.2	8,493.25	65.5	7,295.25-	609.0	532000 Repair & Maintenance	61,983.00	53.1	61,370.44	52.6	612.56	1.0
9.00	.1			9.00	100.0	533000 General Operating	585.00	.5			585.00	100.0
1,207.00	9.3	8,493.25	65.5	7,286.25-	603.7	530000 Operating Expenses	62,568.00	53.6	61,370.44	52.6	1,197.56	1.9
						550000 Interdepartmental Cha						
2,422.00	18.7	2,418.50	18.6	3.50	.1	551900 Insurance Charges	21,768.00	18.7	21,766.50	18.7	1.50	
						552000 Repairs & Maintenanc	1,332.00	1.1	2,428.45	2.1	1,096.45-	82.3
2,422.00	18.7	2,418.50	18.6	3.50	.1	550000 Interdepartmental Cha	23,100.00	19.8	24,194.95	20.7	1,094.95-	4.7
						560000 Capital Outlay						
22,000.00	169.6			22,000.00	100.0	564500 Other Improvements	44,000.00	37.7			44,000.00	100.0
22,000.00	169.6			22,000.00	100.0	560000 Capital Outlay	44,000.00	37.7			44,000.00	100.0
						570000 Depreciation						
25,629.00	197.6	10,911.75	84.1	14,717.25	57.4	500000 Expense/Expenditure	129,668.00	111.1	85,565.39	73.3	44,102.61	34.0
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
12,661.00-	97.6	2,056.25	15.9	14,717.25	116.2	Current Change in Fund Balance	12,961.00-	11.1	31,142.61	26.7	44,103.61	340.3

VARIANCE REPORT FOR DEPARTMENT -- VETERANS COMMISSION
FOR THE QUARTER ENDING 09/30/2022

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET		EXPLANATION OF VARIANCE
	Personnel Related Expenditure			
	Wages	1,500.00		Commissioners opting not to take pay.
	Operating Expenses			
	Purchased Services	2,628.63		Veteran rides are still down since the transportation program shut down due to COVID. There are still people that are not aware they can rely on it again.
	General Operating	5,484.85		Veteran assistance requests lower than anticipated.
	Variances Less Than Justification Threshold	**112.26**		
	TOTAL	**9,725.74**	**Positive**	

County of Sheboygan
Variance Analysis by Company
As of 9/30/2022

Veterans Commission

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
1,735.00	100.0	1,735.00	100.0			411000 Property Tax Levy	15,609.00	100.0	15,610.00	100.0	1.00	
1,735.00	100.0	1,735.00	100.0			410000 Taxes	15,609.00	100.0	15,610.00	100.0	1.00	
						460000 Interest and Other Re						
1,735.00	100.0	1,735.00	100.0			400000 Revenues	15,609.00	100.0	15,610.00	100.0	1.00	
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
169.00	9.7			169.00	100.0	511000 Wages	1,500.00	9.6			1,500.00	100.0
12.00	.7			12.00	100.0	512000 Benefits	111.00	.7			111.00	100.0
181.00	10.4			181.00	100.0	510000 Personnel Related Exp	1,611.00	10.3			1,611.00	100.0
						530000 Operating Expenses						
635.00	36.6	471.75	27.2	163.25	25.7	531000 Purchased Services	5,856.00	37.5	3,227.37	20.7	2,628.63	44.9
918.00	52.9			918.00	100.0	533000 General Operating	8,114.00	52.0	2,629.15	16.8	5,484.85	67.6
1,553.00	89.5	471.75	27.2	1,081.25	69.6	530000 Operating Expenses	13,970.00	89.5	5,856.52	37.5	8,113.48	58.1
						550000 Interdepartmental Cha						
4.00	.2	3.42	.2	.58	14.5	551900 Insurance Charges	31.00	.2	30.74	.2	.26	.8
4.00	.2	3.42	.2	.58	14.5	550000 Interdepartmental Cha	31.00	.2	30.74	.2	.26	.8
						560000 Capital Outlay						
						570000 Depreciation						
1,738.00	100.2	475.17	27.4	1,262.83	72.7	500000 Expense/Expenditure	15,612.00	100.0	5,887.26	37.7	9,724.74	62.3
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
3.00-	.2	1,259.83	72.6	1,262.83	*******	Current Change in Fund Balance	3.00-		9,722.74	62.3	9,725.74	*******

VARIANCE REPORT FOR DEPARTMENT -- VETERANS SERVICES
FOR THE QUARTER ENDING 09/30/2022

TIMING / G/L CATEGORY	VARIANCE FROM BUDGET		EXPLANATION OF VARIANCE
Interest and Other Revenue			
Donations	3,260.25		Unbudgeted donation dollars from various entities.
Operating Expenses			
General Operating	2,341.61		Veteran grave flags/markers expense less than budgeted.
Variances Less Than Justification Threshold	**1,176.09**		
TOTAL	**6,777.95**	**Positive**	

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
25,381.00	100.0	25,381.00	100.0			411000 Property Tax Levy	228,427.00	94.4	228,428.00	92.8	1.00	
25,381.00	100.0	25,381.00	100.0			410000 Taxes	228,427.00	94.4	228,428.00	92.8	1.00	
						420000 Intergovernmental Rev						
						423000 State Grants	13,650.00	5.6	14,300.00	5.8	650.00	4.8
						420000 Intergovernmental Rev	13,650.00	5.6	14,300.00	5.8	650.00	4.8
						450000 Public Charges for Se						
						460000 Interest and Other Re						
						465000 Donations			3,260.25	1.3	3,260.25	
		9.45		9.45		466000 Other Miscellaneous			85.05		85.05	
		9.45		9.45		460000 Interest and Other Re			3,345.30	1.4	3,345.30	
25,381.00	100.0	25,390.45	100.0	9.45		400000 Revenues	242,077.00	100.0	246,073.30	100.0	3,996.30	1.7
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
17,925.00	70.6	15,098.73	59.5	2,826.27	15.8	511000 Wages	133,033.00	55.0	133,848.53	54.4	815.53-	.6
2,500.00	9.8	1,989.34	7.8	510.66	20.4	512000 Benefits	18,500.00	7.6	17,636.02	7.2	863.98	4.7
20,425.00	80.5	17,088.07	67.3	3,336.93	16.3	510000 Personnel Related Exp	151,533.00	62.6	151,484.55	61.6	48.45	
						530000 Operating Expenses						
231.00	.9	696.07	2.7	465.07-	201.3	531000 Purchased Services	2,079.00	.9	1,715.25	.7	363.75	17.5
42.00	.2			42.00	100.0	532000 Repair & Maintenance	368.00	.2	401.94	.2	33.94-	9.2
235.00	.9	1,896.56	7.5	1,661.56-	707.0	533000 General Operating	18,157.00	7.5	15,815.39	6.4	2,341.61	12.9
						534000 Fixed Charges			30.00		30.00-	
508.00	2.0	2,592.63	10.2	2,084.63-	410.4	530000 Operating Expenses	20,604.00	8.5	17,962.58	7.3	2,641.42	12.8
						550000 Interdepartmental Cha						
5,819.00	22.9	5,816.60	22.9	2.40		551000 Employee Related Ins	58,180.00	24.0	58,165.52	23.6	14.48	
72.00	.3	71.34	.3	.66	.9	551900 Insurance Charges	643.00	.3	641.98	.3	1.02	.2
1,795.00	7.1	1,785.08	7.0	9.92	.6	553000 System Operation Cha	16,142.00	6.7	16,065.72	6.5	76.28	.5
7,686.00	30.3	7,673.02	30.2	12.98	.2	550000 Interdepartmental Cha	74,965.00	31.0	74,873.22	30.4	91.78	.1
						560000 Capital Outlay						
						570000 Depreciation						

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
28,619.00	112.8	27,353.72	107.7	1,265.28	4.4	500000 Expense/Expenditure	247,102.00	102.1	244,320.35	99.3	2,781.65	1.1
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
3,754.00	14.8	3,754.00	14.8			631000 General Fund	3,754.00	1.6	3,754.00	1.5		
3,754.00	14.8	3,754.00	14.8			630000 Opt'g Transfers from	3,754.00	1.6	3,754.00	1.5		
3,754.00	14.8	3,754.00	14.8			600000 Other Financing Source	3,754.00	1.6	3,754.00	1.5		
516.00	2.0	1,790.73	7.1	1,274.73	247.0	Current Change in Fund Balance	1,271.00-	.5	5,506.95	2.2	6,777.95	533.3

VARIANCE REPORT FOR DEPARTMENT -- HEALTH & HUMAN SERVICES FUND
FOR THE QUARTER ENDING 09/30/2022

TIMING / G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
Intergovernmental Revenues		
Federal Grants	(73,745.99)	Subsidized Guardianship, Treatment Court Enhancement, Child Support, and Income Maintenance expenses have been lower, therefore revenue is lower. Also, the timing of prior year Child Support and Income Maintenance incentive payments is unknown.
State Grants	321,958.14	Various grants are claiming more or less than budgeted, which offsets each other. While Children's Long Term Support no longer has a cap on funds and is higher by $314,560.
Licenses & Permits		
Business Licenses	39,085.63	Licenses and permit fees fluctuate throughout the year and from year to year.
Public Charges for Services		
General Government	(11,397.30)	Court fees and Costs are paid to HHS as they are collected. The reduction in fees collected are due to previous delays in court proceedings related to COVID-19 and a staff shortage in the DA's office.
H & HS Services	(486,197.96)	Client program eligibility and enrollment fluctuates. The MA revenue for CCS is lower than budgeted due to the major vendor having staffing issues and therefore not able to provider the amount of billable services anticipated. This is partially offset by higher than anticipated revenues for youth out of home care.
Interest and Other Revenue		
Rent Revenue	18,458.76	HHS is subletting a property to State Corrections, which was not budgeted.
Donations	10,308.78	General contributions to Aging, Meal Site, and Home Delivered Meals donations are up.
Other Misc. Revenue	17,672.87	Unexpected sale of assets and a refund from the company developing our electronic health record system.

Personnel Related Expenditure		
Wages	461,861.24	Unfilled positions have resulted in wages being below budget.
Overtime	(3,204.54)	Existing staff covering vacancies and after hours services are causing slightly higher than budgeted overtime.
Benefits	105,239.44	Unfilled positions have resulted in benefits being below budget.
Operating Expenses		
Purchased Services	(1,186,360.14)	Purchase services expenses fluctuate based on client needs and COVID-19 is still impacting some HHS client services. Psychiatrist, Children's Long Term Support, State Institutions, Child Caring Institutions, Adult Family Home, Community Based Residential Facilities are higher than budgeted and partially offset by lower than budgeted costs in CCS, Counseling/Therapeutic, Mentoring, Supervised Visitation, Group Homes, Foster Homes, and Foster Home Administrative Payments.
General Operating	76,273.58	Computer and equipment costs are higher than budgeted, along with furnishings for ADRC and Social Services and increased licenses and permit fees.
Fixed Charges	(1,197.57)	Higher than budgeted costs for rent of equipment.
Interdepartmental Charges		
Employee Related Insurance	536,024.86	Unfilled positions have resulted in insurances being below budget.
Repairs & Maintenance Charges	(32,272.79)	Actual expenses for Building Maintenance are higher than budgeted.
System Operation Charges	17,396.41	Printing and duplicating costs are lower than budgeted.
Other Interdepartmental	12,596.25	The Overdose Fatality Grant was able to cover $15,000 of expenses that the Medical Examiner's office transferred to HHS, which is partially offset by lower than anticipated Corporation Counsel expense.
Capital Outlay	64,602.00	The medium bus chassis is not available and we will not be purchasing a bus this year.
Variances Less Than Justification Threshold	**1,395.35**	
TOTAL	**(111,505.98)**	**Negative**

Health & Human Services Fund

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
2,079,340.00	48.1	2,079,340.00	54.9			411000 Property Tax Levy	9,100,968.00	28.0	9,100,968.00	28.1		
2,079,340.00	48.1	2,079,340.00	54.9			410000 Taxes	9,100,968.00	28.0	9,100,968.00	28.1		
						420000 Intergovernmental Revenues						
181,661.00	4.2	37,455.49	1.0	144,205.51-	79.4	421000 Federal Grants	1,229,950.00	3.8	1,156,204.01	3.6	73,745.99-	6.0
1,372,614.00	31.7	936,417.09	24.7	436,196.91-	31.8	423000 State Grants	16,001,897.00	49.2	16,323,855.14	50.4	321,958.14	2.0
1,554,275.00	35.9	973,872.58	25.7	580,402.42-	37.3	420000 Intergovernmental Revenues	17,231,847.00	53.0	17,480,059.15	54.0	248,212.15	1.4
						430000 Licenses and Permits						
33,231.00	.8	33,985.31	.9	754.31	2.3	431000 Business Licenses	299,071.00	.9	338,156.63	1.0	39,085.63	13.1
33,231.00	.8	33,985.31	.9	754.31	2.3	430000 Licenses and Permits	299,071.00	.9	338,156.63	1.0	39,085.63	13.1
						440000 Fines, Forfeits & Penalties						
						450000 Public Charges for Services						
10,182.00	.2	6,737.64	.2	3,444.36-	33.8	451000 General Government	91,610.00	.3	80,212.70	.2	11,397.30-	12.4
9.00		40.62		31.62	351.3	452000 Public Safety	110.00		121.18		11.18	10.2
417.00		256.87		160.13-	38.4	454000 Health Care Services	3,751.00		4,147.36		396.36	10.6
638,642.00	14.8	688,126.82	18.2	49,484.82	7.7	455000 Health & Human Services	5,744,913.00	17.7	5,258,715.04	16.2	486,197.96-	8.5
649,250.00	15.0	695,161.95	18.3	45,911.95	7.1	450000 Public Charges for Services	5,840,384.00	17.9	5,343,196.28	16.5	497,187.72-	8.5
						460000 Interest and Other Revenue						
		2,101.00	.1	2,101.00		462000 Rent Revenue			18,458.76	.1	18,458.76	
5,939.00	.1	5,303.06	.1	635.94-	10.7	465000 Donations	53,441.00	.2	63,749.78	.2	10,308.78	19.3
1,652.00		494.56		1,157.44-	70.1	466000 Other Miscellaneous Revenues	14,856.00		32,528.87	.1	17,672.87	119.0
7,591.00	.2	7,898.62	.2	307.62	4.1	460000 Interest and Other Revenue	68,297.00	.2	114,737.41	.4	46,440.41	68.0
						470000 Interdepartmental Revenue						
		225.00		225.00		476000 Other Interdepartmental Rev.	300.00		225.00		75.00-	25.0
		225.00		225.00		470000 Interdepartmental Revenue	300.00		225.00		75.00-	25.0
4,323,687.00	100.0	3,790,483.46	100.0	533,203.54-	12.3	400000 Revenues	32,540,867.00	100.0	32,377,342.47	100.0	163,524.53-	.5
						500000 Expense/Expenditure						
						510000 Personnel Related Expenditures						
1,143,104.00	26.4	1,042,800.43	27.5	100,303.57	8.8	511000 Wages	10,139,455.00	31.2	9,680,798.30	29.9	458,656.70	4.5
157,740.00	3.6	141,186.29	3.7	16,553.71	10.5	512000 Benefits	1,399,037.00	4.3	1,293,797.56	4.0	105,239.44	7.5
1,300,844.00	30.1	1,183,986.72	31.2	116,857.28	9.0	510000 Personnel Related Expenditures	11,538,492.00	35.5	10,974,595.86	33.9	563,896.14	4.9

County of Sheboygan

Variance Analysis by Fund

As of 9/30/2022

Health & Human Services Fund

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						530000 Operating Expenses						
2,295,578.00	53.1	1,728,180.64	45.6	567,397.36	24.7	531000 Purchased Services	14,573,473.00	44.8	15,759,833.14	48.7	1,186,360.14-	8.1
2,370.00	.1	2,422.53	.1	52.53-	2.2	532000 Repair & Maintenance	21,274.00	.1	21,253.19	.1	20.81	.1
153,343.00	3.5	123,242.49	3.3	30,100.51	19.6	533000 General Operating	1,390,734.00	4.3	1,314,460.42	4.1	76,273.58	5.5
2,047.00		2,931.07	.1	884.07-	43.2	534000 Fixed Charges	66,929.00	.2	68,126.57	.2	1,197.57-	1.8
2,453,338.00	56.7	1,856,776.73	49.0	596,561.27	24.3	530000 Operating Expenses	16,052,410.00	49.3	17,163,673.32	53.0	1,111,263.32-	6.9
						540000 Capital Projects						
						550000 Interdepartmental Charges						
330,801.00	7.7	272,596.39	7.2	58,204.61	17.6	551000 Employee Related Insurance	3,302,832.00	10.1	2,766,807.14	8.5	536,024.86	16.2
7,556.00	.2	7,500.00	.2	56.00	.7	551900 Insurance Charges	67,567.00	.2	67,500.00	.2	67.00	.1
53,000.00	1.2	59,841.56	1.6	6,841.56-	12.9	552000 Repairs & Maintenance Charges	460,459.00	1.4	492,731.79	1.5	32,272.79-	7.0
89,368.00	2.1	86,987.19	2.3	2,380.81	2.7	553000 System Operation Charges	803,927.00	2.5	786,530.59	2.4	17,396.41	2.2
100.00				100.00	100.0	554000 Public Safety Charges	900.00				900.00	100.0
75.00				75.00	100.0	555000 Health & Human Services Chrgs	75.00				75.00	100.0
37,772.00	.9	49,683.86	1.3	11,911.86-	31.5	556000 Other Interdepartmental Chrgs	338,840.00	1.0	326,246.75	1.0	12,593.25	3.7
518,672.00	12.0	476,609.00	12.6	42,063.00	8.1	550000 Interdepartmental Charges	4,974,600.00	15.3	4,439,816.27	13.7	534,783.73	10.8
						560000 Capital Outlay						
						567000 Vehicles	64,602.00	.2			64,602.00	100.0
						560000 Capital Outlay	64,602.00	.2			64,602.00	100.0
						570000 Depreciation						
						580000 Debt Service						
						599001 Expense Budget Target						
4,272,854.00	98.8	3,517,372.45	92.8	755,481.55	17.7	500000 Expense/Expenditure	32,630,104.00	100.3	32,578,085.45	100.6	52,018.55	.2
						600000 Other Financing Sources						
						630000 Opt'g Transfers from Funds						
						700000 Other Financing Uses						
						720000 Transfer to Other Fund						
50,833.00	1.2	273,111.01	7.2	222,278.01	437.3	Current Change in Fund Balance	89,237.00-	.3	200,742.98-	.6	111,505.98-	125.0

VARIANCE REPORT FOR DEPARTMENT -- ROCKY KNOLL HCC
FOR THE QUARTER ENDING 09/30/2022

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Intergovernmental Revenues		
	Federal Grants	14,775.00	2021 CARES Act: Provider Relief Funds Carryover amount for Water Fountains
	Charges to State of Wisconsin	9,778.00	The SP payment rate was higher than budgeted
	Public Charges for Services		
	Health Care Services	(916,240.77)	Lower Census due to COVID-19 Pandemic we are seeing a significant decline in short and long-term referrals
	Interest and Other Revenue		
	Other Misc. Revenue	4,167.81	Sale of Gen Fixed Assets and Focus on Energy Credits are higher then budgeted.
	Interdepartmental Revenue		
	Other Interdept'l Revenue	(7,224.55)	Staffing Shortages have reduce the numbers of hours of cleaning at the Highway Complex.
	Personnel Related Expenditure		
	Wages	632,259.28	Reduction in staffing needs due to Lower Census caused by COVID-19 Pandemic
	Overtime	59,307.29	Reduction in staffing needs due to Lower Census caused by COVID-19 Pandemic
	Benefits	121,645.08	Reduction in staffing needs due to Lower Census caused by COVID-19 Pandemic
	Operating Expenses		
	Purchased Services	(141,174.09)	CNA agency staffing cost due to a national CNA staffing shortage
	Repairs and Maintenance	(20,293.67)	A/C Chiller Comperssor Repair and Heating Tube Bundle Repair

Interdepartmental Charges			
Employee Related Insurance	301,611.23	Due to vacancies in the Nursing Department
Capital Outlay	(21,041.21)	Water Fountains funded with 2021 Cares Act:Provider Relief Funds
Depreciation	(468,171.97)	By practice depreciation is not budgeted
Variances Less Than Justification Threshold	**150,086.20**	
TOTAL	**(280,516.37)**	**Negative**

Enterprise Fund

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
83,725.00	7.2	83,725.00	6.9			411000 Property Tax Levy	753,520.00	7.1	753,520.00	7.8		
83,725.00	7.2	83,725.00	6.9			410000 Taxes	753,520.00	7.1	753,520.00	7.8		
						420000 Intergovernmental Rev						
						421000 Federal Grants			14,775.00	.2	14,775.00	
124,591.00	10.7	124,591.00	10.3			424000 Chges to State of WI	1,144,945.00	10.8	1,154,723.00	11.9	9,778.00	.9
124,591.00	10.7	124,591.00	10.3			420000 Intergovernmental Rev	1,144,945.00	10.8	1,169,498.00	12.1	24,553.00	2.1
						430000 Licenses and Permits						
						440000 Fines, Forfeits and P						
						450000 Public Charges for Se						
4.00				4.00-	100.0	451000 General Government	36.00		30.00		6.00-	16.7
953,457.00	81.9	1,004,761.86	82.7	51,304.86	5.4	454000 Health Care Services	8,675,650.00	81.9	7,759,409.23	80.0	916,240.77-	10.6
953,461.00	81.9	1,004,761.86	82.7	51,300.86	5.4	450000 Public Charges for Se	8,675,686.00	81.9	7,759,439.23	80.0	916,246.77-	10.6
						460000 Interest and Other Re						
		143.56		143.56		461000 Interest Income			327.10		327.10	
						465000 Donations			12.50		12.50	
538.00		256.62		281.38-	52.3	466000 Other Miscellaneous	5,492.00	.1	9,659.81	.1	4,167.81	75.9
538.00		400.18		137.82-	25.6	460000 Interest and Other Re	5,492.00	.1	9,999.41	.1	4,507.41	82.1
						470000 Interdepartmental Rev						
2,000.00	.2	1,320.14	.1	679.86-	34.0	476000 Other Interdepartmen	18,000.00	.2	10,775.45	.1	7,224.55-	40.1
2,000.00	.2	1,320.14	.1	679.86-	34.0	470000 Interdepartmental Rev	18,000.00	.2	10,775.45	.1	7,224.55-	40.1
1,164,315.00	100.0	1,214,798.18	100.0	50,483.18	4.3	400000 Revenues	10,597,643.00	100.0	9,703,232.09	100.0	894,410.91-	8.4
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
759,993.00	65.3	545,897.89	44.9	214,095.11	28.2	511000 Wages	5,582,844.00	52.7	4,891,277.43	50.4	691,566.57	12.4
102,592.00	8.8	72,816.61	6.0	29,775.39	29.0	512000 Benefits	768,000.00	7.2	646,354.92	6.7	121,645.08	15.8
862,585.00	74.1	618,714.50	50.9	243,870.50	28.3	510000 Personnel Related Exp	6,350,844.00	59.9	5,537,632.35	57.1	813,211.65	12.8
						530000 Operating Expenses						
223,352.00	19.2	211,017.83	17.4	12,334.17	5.5	531000 Purchased Services	2,015,134.00	19.0	2,156,308.09	22.2	141,174.09-	7.0
24,571.00	2.1	31,020.87	2.6	6,449.87-	26.2	532000 Repair & Maintenance	215,236.00	2.0	235,529.67	2.4	20,293.67-	9.4
79,277.00	6.8	89,978.28	7.4	10,701.28-	13.5	533000 General Operating	722,070.00	6.8	721,800.13	7.4	269.87	

Enterprise Fund

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
2,108.00	.2	5,751.74	.5	3,643.74-	172.9	534000 Fixed Charges	23,454.00	.2	23,464.19	.2	10.19-	
329,308.00	28.3	337,768.72	27.8	8,460.72-	2.6	530000 Operating Expenses	2,975,894.00	28.1	3,137,102.08	32.3	161,208.08-	5.4
						540000 Capital Projects						
						550000 Interdepartmental Cha						
171,074.00	14.7	137,090.31	11.3	33,983.69	19.9	551000 Employee Related Ins	1,680,504.00	15.9	1,378,892.77	14.2	301,611.23	17.9
4,854.00	.4	4,920.41	.4	66.41-	1.4	551900 Insurance Charges	44,163.00	.4	44,283.77	.5	120.77-	.3
1,274.00	.1	1,939.78	.2	665.78-	52.3	552000 Repairs & Maintenanc	11,595.00	.1	13,504.97	.1	1,909.97-	16.5
19,825.00	1.7	20,494.86	1.7	669.86-	3.4	553000 System Operation Cha	180,397.00	1.7	180,189.12	1.9	207.88	.1
20,754.00	1.8	20,754.42	1.7	.42-		556000 Other Interdepartmen	183,959.00	1.7	183,959.74	1.9	.74-	
217,781.00	18.7	185,199.78	15.2	32,581.22	15.0	550000 Interdepartmental Cha	2,100,618.00	19.8	1,800,830.37	18.6	299,787.63	14.3
						560000 Capital Outlay						
						565000 Machinery & Equipmen			21,041.21	.2	21,041.21-	
						560000 Capital Outlay			21,041.21	.2	21,041.21-	
						570000 Depreciation						
		25,494.22	2.1	25,494.22-		572000 Building			229,447.87	2.4	229,447.87-	
		9,130.74	.8	9,130.74-		573000 Building Improvement			82,176.64	.8	82,176.64-	
		2,198.27	.2	2,198.27-		574000 Improvements Non-Bld			19,784.54	.2	19,784.54-	
		180.78		180.78-		574300 Infrastructure			542.34-		542.34	
		14,736.05	1.2	14,736.05-		575000 Machinery & Equip De			137,305.26	1.4	137,305.26-	
		51,740.06	4.3	51,740.06-		570000 Depreciation			468,171.97	4.8	468,171.97-	
						580000 Debt Service						
						599001 Expense Budget Target						
1,409,674.00	121.1	1,193,423.06	98.2	216,250.94	15.3	500000 Expense/Expenditure	11,427,356.00	107.8	10,964,777.98	113.0	462,578.02	4.0
						600000 Other Financing Source						
						630000 Operat'g Transfers fr						
214,617.00	18.4	214,614.24	17.7	2.76		631900 LFRF - General Fund	564,109.00	5.3	564,105.52	5.8	3.48	
214,617.00	18.4	214,614.24	17.7	2.76		630000 Operat'g Transfers fr	564,109.00	5.3	564,105.52	5.8	3.48	
214,617.00	18.4	214,614.24	17.7	2.76		600000 Other Financing Source	564,109.00	5.3	564,105.52	5.8	3.48	
						700000 Other Financing Uses						
						720000 Oper'tg Transfer to O						

Enterprise Fund

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
75,660.00	6.5			75,660.00	100.0	724000 Oper'tg Transf to Ca	151,320.00	1.4			151,320.00	100.0
75,660.00	6.5			75,660.00	100.0	720000 Oper'tg Transfer to O	151,320.00	1.4			151,320.00	100.0
75,660.00	6.5			75,660.00	100.0	700000 Other Financing Uses	151,320.00	1.4			151,320.00	100.0
						900000 Statistical Accounts O						
						910000 Highway Unit Informat						
						920000 HCC Statistical Infor						
						950000 GASB Fixed Asset Inf						
						960000 GASB Statistical Data						
106,402.00-	9.1	235,989.36	19.4	342,391.36	321.8	Current Change in Fund Balance	416,924.00-	3.9	697,440.37-	7.2	280,516.37-	67.3

VARIANCE REPORT FOR DEPARTMENT -- EMPLOYEE BENEFITS INSURANCE
FOR THE QUARTER ENDING 09/30/2022

TIMING / G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
Public Charges for Services		
Health Care Services	(227,863.84)	2022 health, dental, and life insurance enrollment is below budgeted amounts due to vacancies and changes in the types of coverage elected.
Interest and Other Revenue		
Rent Revenue	(7,701.00)	Rental reimbursement changed to split 50/50 with SASD and GHT were not submitted on a timely basis and are one month behind.
Other Misc. Revenue	(17,747.21)	Fitness participation was budgeted on 2021 enrollment. 2022 enrollment decreased. COBRA Dental costs were not submitted timely and are one month behind.
Interdepartmental Revenue		
Insurance & Employee Related	(1,324,920.36)	2022 health, dental, and life insurance enrollment is below budgeted amounts due to vacancies and changes in the types of coverage elected.
Personnel Related Expenditure		
Benefits	1,542,234.50	2022 health, dental, and life insurance enrollment is below budgeted amounts due to vacancies and changes in the types of coverage elected. Unemployment expenses are below budgeted amounts
Operating Expenses		
Purchased Services	18,260.52	Benefit consulting fee budgeted for increase which was not implemented as well as the monthly fee was not submitted for processing. Dental administration fee is one month behind.
General Operating	3,035.24	Wellness initiatives less than budgeted
Fixed Charges	13,466.00	Rental costs now split 50/50 and payments are two months behind.
Interdepartmental Charges		
Other Interdepartmental	41,213.86	Open Benefits position; incumbent at lower wage and no insurance
Variances Less Than Justification Threshold	-	
TOTAL	**39,977.71**	**Positive**

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
						450000 Public Charges for Se						
254,876.00	18.7	217,509.42	18.7	37,366.58-	14.7	454000 Health Care Services	2,293,875.00	17.1	2,066,011.16	17.5	227,863.84-	9.9
254,876.00	18.7	217,509.42	18.7	37,366.58-	14.7	450000 Public Charges for Se	2,293,875.00	17.1	2,066,011.16	17.5	227,863.84-	9.9
						460000 Interest and Other Re						
5,981.00	.4			5,981.00-	100.0	462000 Rent Revenue	53,821.00	.4	46,120.00	.4	7,701.00-	14.3
9,487.00	.7	2,971.93	.3	6,515.07-	68.7	466000 Other Misc. Revenue	89,543.00	.7	71,795.79	.6	17,747.21-	19.8
15,468.00	1.1	2,971.93	.3	12,496.07-	80.8	460000 Interest and Other Re	143,364.00	1.1	117,915.79	1.0	25,448.21-	17.8
						470000 Interdepartmental Rev						
1,096,241.00	80.2	945,765.79	81.1	150,475.21-	13.7	471000 Insurance & Employee	10,966,678.00	81.8	9,641,757.64	81.5	1,324,920.36-	12.1
1,096,241.00	80.2	945,765.79	81.1	150,475.21-	13.7	470000 Interdepartmental Rev	10,966,678.00	81.8	9,641,757.64	81.5	1,324,920.36-	12.1
1,366,585.00	100.0	1,166,247.14	100.0	200,337.86-	14.7	400000 Revenues	13,403,917.00	100.0	11,825,684.59	100.0	1,578,232.41-	11.8
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
1,432,457.00	104.8	1,231,058.81	105.6	201,398.19	14.1	512000 Benefits	13,006,851.00	97.0	11,464,616.50	96.9	1,542,234.50	11.9
1,432,457.00	104.8	1,231,058.81	105.6	201,398.19	14.1	510000 Personnel Related Exp	13,006,851.00	97.0	11,464,616.50	96.9	1,542,234.50	11.9
						530000 Operating Expenses						
6,297.00	.5	5,799.30	.5	497.70	7.9	531000 Purchased Services	59,467.00	.4	41,206.48	.3	18,260.52	30.7
626.00				626.00	100.0	533000 General Operating	5,626.00		2,590.76		3,035.24	54.0
5,981.00	.4			5,981.00	100.0	534000 Fixed Charges	53,821.00	.4	40,355.00	.3	13,466.00	25.0
12,904.00	.9	5,799.30	.5	7,104.70	55.1	530000 Operating Expenses	118,914.00	.9	84,152.24	.7	34,761.76	29.2
						550000 Interdepartmental Cha						
8,984.00	.7	4,859.25	.4	4,124.75	45.9	556000 Other Interdepartmen	89,874.00	.7	48,660.14	.4	41,213.86	45.9
8,984.00	.7	4,859.25	.4	4,124.75	45.9	550000 Interdepartmental Cha	89,874.00	.7	48,660.14	.4	41,213.86	45.9
						570000 Depreciation						
1,454,345.00	106.4	1,241,717.36	106.5	212,627.64	14.6	500000 Expense/Expenditure	13,215,639.00	98.6	11,597,428.88	98.1	1,618,210.12	12.2
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
87,760.00-	6.4	75,470.22-	6.5	12,289.78	14.0	Current Change in Fund Balance	188,278.00	1.4	228,255.71	1.9	39,977.71	21.2

VARIANCE REPORT FOR DEPARTMENT -- HIGHWAY DEPARTMENT
FOR THE QUARTER ENDING 09/30/2022

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Intergovernmental Revenues		
	State Grants	68,974.79	GTA higher than budgeted
	Charges to State of Wisconsin	700,492.08	Additional discretionary funds were approved by State for different projects
	Charges - Other Local Gov'ts	1,533,956.65	Snow activities were higher than budget, Municipality work higher than budget
	Public Charges for Services		
	Public Works	43,898.17	Inflation and increases in the number of accidents
	Interest and Other Revenue		
	Other Misc. Revenue	146,484.25	Asset disposals were unbudgeted
	Interdepartmental Revenue		
	Repairs & Maintenance Services	120,785.60	Snow activities higher than budget and more ID work than budgeted
	Other Interdept'l Revenue	1,647,948.07	A few projects from 2021 rolled over, more projects completed than budgeted, projection to be higher than budget
	Personnel Related Expenditure		
	Wages	179,782.75	Vacant Positions
	Overtime	(225,731.20)	Increases in OT were from Snow related activities and were invoiced out to customers
	Benefits	2,195.27	Vacant Positions
	Operating Expenses		
X	Purchased Services	(1,561,183.02)	Outside Services were completed earlier than budget
	Repairs and Maintenance	(25,331.19)	Inflation on auto parts, unbudgeted maintenance of heating equipment

General Operating	(2,983,829.34)	Correlates to increases in Revenue
Fixed Charges	99,858.24	Less rental charges than budget because equipment purchased
Interdepartmental Charges		
Employee Related Insurance	112,559.11	Vacant Positions
Other Interdepartmental	12,181.41	Less cleaning days than budget
Capital Outlay	1,245,134.06	Delays in getting equipment due to supply chain issues
Depreciation	(1,598,683.76)	Unbudgeted line item
Variances Less Than Justification Threshold	**(17,412.04)**	
TOTAL	**(497,920.10)**	**Negative**

Highway Department

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000.L Revenue						
						410000 Taxes						
125,085.00	4.7	125,085.00	4.6			411000 Property Tax Levy	1,125,760.00	7.7	1,125,761.00	6.0	1.00	
125,085.00	4.7	125,085.00	4.6			410000 Taxes	1,125,760.00	7.7	1,125,761.00	6.0	1.00	
						420000 Intergovernmental Rev						
260,474.00	9.7	267,551.13	9.8	7,077.13	2.7	423000 State Grants	2,362,260.00	16.2	2,431,234.79	12.9	68,974.79	2.9
62,274.00	2.3	145,930.21	5.3	83,656.21	134.3	424000 Charges to State of	1,509,754.00	10.3	2,210,246.08	11.7	700,492.08	46.4
937,900.00	34.9	892,899.00	32.6	45,001.00-	4.8	426000 Charges to Other Loc	3,549,497.00	24.3	5,083,453.65	26.9	1,533,956.65	43.2
1,260,648.00	46.9	1,306,380.34	47.7	45,732.34	3.6	420000 Intergovernmental Rev	7,421,511.00	50.8	9,724,934.52	51.5	2,303,423.52	31.0
						440000 Fines, Forfeits and P						
						450000 Public Charges for Se						
1,000.00		400.00		600.00-	60.0	451000 General Government	9,000.00	.1	7,400.00		1,600.00-	17.8
		75.00		75.00		452000 Public Safety			87.50		87.50	
1,000.00		22,124.77	.8	21,124.77	*******	453000 Public Works	9,000.00	.1	52,898.17	.3	43,898.17	487.8
2,000.00	.1	22,599.77	.8	20,599.77	*******	450000 Public Charges for Se	18,000.00	.1	60,385.67	.3	42,385.67	235.5
						460000 Interest and Other Re						
500.00				500.00-	100.0	462000 Rent Revenue	4,500.00		4,000.00		500.00-	11.1
44.00		1,642.34	.1	1,598.34	*******	466000 Other Miscellaneous	24,578.00	.2	171,062.25	.9	146,484.25	596.0
544.00		1,642.34	.1	1,098.34	201.9	460000 Interest and Other Re	29,078.00	.2	175,062.25	.9	145,984.25	502.0
						470000 Interdepartmental Rev						
11,472.00	.4	25,480.60	.9	14,008.60	122.1	472000 Repairs & Maintenanc	55,735.00	.4	176,520.60	.9	120,785.60	216.7
1,289,341.00	47.9	1,258,011.58	45.9	31,329.42-	2.4	476000 Other Interdepartmen	5,964,212.00	40.8	7,612,160.07	40.3	1,647,948.07	27.6
1,300,813.00	48.4	1,283,492.18	46.9	17,320.82-	1.3	470000 Interdepartmental Rev	6,019,947.00	41.2	7,788,680.67	41.3	1,768,733.67	29.4
2,689,090.00	100.0	2,739,199.63	100.0	50,109.63	1.9	400000.L Revenue	14,614,296.00	100.0	18,874,824.11	100.0	4,260,528.11	29.2
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
492,553.00	18.3	462,322.69	16.9	30,230.31	6.1	511000 Wages	4,388,213.00	30.0	4,434,161.45	23.5	45,948.45-	1.0
67,180.00	2.5	60,353.44	2.2	6,826.56	10.2	512000 Benefits	598,517.00	4.1	596,321.73	3.2	2,195.27	.4
559,733.00	20.8	522,676.13	19.1	37,056.87	6.6	510000 Personnel Related Exp	4,986,730.00	34.1	5,030,483.18	26.7	43,753.18-	.9
						530000 Operating Expenses						
815,298.00	30.3	911,837.68	33.3	96,539.68-	11.8	531000 Purchased Services	2,706,590.00	18.5	4,267,773.02	22.6	1,561,183.02-	57.7
76,882.00	2.9	97,293.09	3.6	20,411.09-	26.5	532000 Repair & Maintenance	717,078.00	4.9	742,409.19	3.9	25,331.19-	3.5

Highway Department

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
774,196.00	28.8	917,985.17	33.5	143,789.17-	18.6	533000 General Operation	4,190,140.00	28.7	7,173,969.34	38.0	2,983,829.34-	71.2
25,000.00	.9	15,318.08	.6	9,681.92	38.7	534000 Fixed Charges	145,000.00	1.0	45,141.76	.2	99,858.24	68.9
1,691,376.00	62.9	1,942,434.02	70.9	251,058.02-	14.8	530000 Operating Expenses	7,758,808.00	53.1	12,229,293.31	64.8	4,470,485.31-	57.6
						540000 Capital Projects						
						550000 Interdepartmental Cha						
144,639.00	5.4	129,731.98	4.7	14,907.02	10.3	551000 Employee Related Ins	1,446,952.00	9.9	1,334,392.89	7.1	112,559.11	7.8
22,400.00	.8	22,397.99	.8	2.01		551900 Insurance Charges	201,586.00	1.4	201,582.03	1.1	3.97	
167.00		1,253.04		1,086.04-	650.3	552000 Repairs & Maintenanc	10,951.00	.1	9,682.82	.1	1,268.18	11.6
9,608.00	.4	9,439.21	.3	168.79	1.8	553000 System Operation Cha	86,456.00	.6	87,684.72	.5	1,228.72-	1.4
12,142.00	.5	11,196.48	.4	945.52	7.8	556000 Other Interdepartmen	111,542.00	.8	99,360.59	.5	12,181.41	10.9
188,956.00	7.0	174,018.70	6.4	14,937.30	7.9	550000 Interdepartmental Cha	1,857,487.00	12.7	1,732,703.05	9.2	124,783.95	6.7
						560000 Capital Outlay						
		10,868.00	.4	10,868.00-		561000 Land			16,612.80	.1	16,612.80-	
		29,795.00	1.1	29,795.00-		565000 Machinery & Equipmen	1,575,000.00	10.8	856,940.89	4.5	718,059.11	45.6
						567000 Vehicles	550,000.00	3.8	6,312.25		543,687.75	98.9
		40,663.00	1.5	40,663.00-		560000 Capital Outlay	2,125,000.00	14.5	879,865.94	4.7	1,245,134.06	58.6
						570000 Depreciation						
		37,239.24	1.4	37,239.24-		572000 Building			335,153.09	1.8	335,153.09-	
		4,879.76	.2	4,879.76-		573000 Building Improvement			43,917.95	.2	43,917.95-	
		4,811.16	.2	4,811.16-		574000 Improvements Non-Bld			43,300.58	.2	43,300.58-	
		2,327.56	.1	2,327.56-		574300 Infrastructure			20,948.01	.1	20,948.01-	
		123,494.19	4.5	123,494.19-		575000 Machinery & Equip De			1,155,364.13	6.1	1,155,364.13-	
		172,751.91	6.3	172,751.91-		570000 Depreciation			1,598,683.76	8.5	1,598,683.76-	
2,440,065.00	90.7	2,852,543.76	104.1	412,478.76-	16.9	500000 Expense/Expenditure	16,728,025.00	114.5	21,471,029.24	113.8	4,743,004.24-	28.4
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
						631500 Land Records Usage	43,800.00	.3	28,356.03	.2	15,443.97	35.3
425,025.00	15.8			425,025.00	100.0	634900 Transportation Fund	1,275,075.00	8.7	1,275,075.00	6.8		
425,025.00	15.8			425,025.00	100.0	630000 Opt'g Transfers from	1,318,875.00	9.0	1,303,431.03	6.9	15,443.97	1.2
425,025.00	15.8			425,025.00	100.0	600000 Other Financing Source	1,318,875.00	9.0	1,303,431.03	6.9	15,443.97	1.2
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
62,500.00	2.3	62,500.00	2.3			724403 Fund Transfer Out	562,500.00	3.8	562,500.00	3.0		
62,500.00	2.3	62,500.00	2.3			720000 Transfer to Other Fun	562,500.00	3.8	562,500.00	3.0		
62,500.00	2.3	62,500.00	2.3			700000 Other Financing Uses	562,500.00	3.8	562,500.00	3.0		
						900000 Statistical Accounts O						
						910000 Highway Unit Informat						
611,550.00	22.7	175,844.13-	6.4	787,394.13-	128.8	Current Change in Fund Balance	1,357,354.00-	9.3	1,855,274.10-	9.8	497,920.10-	36.7

VARIANCE REPORT FOR DEPARTMENT -- INFORMATION TECHNOLOGY
FOR THE QUARTER ENDING 09/30/2022

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Public Charges for Services		
	General Government	12,872.80	The print shop did more external print jobs than was anticipated.
	Interdepartmental Revenue		
	System Operation Revenue	8,961.42	Higher revenues for Long Distance Telephone to offset higher expenditures for same.
	Personnel Related Expenditure		
	Wages	(1,795.89)	Equity adjustment that came in after the 2022 budget was approved.
	Benefits	1,108.62	Retirement rate used for budget request had not been finalized yet and came in lower.
	Operating Expenses		
	Purchased Services	121,721.68	Timing of software contract renewals and consulting engagments resulted in lower than anticipated expenditures.
	Repairs and Maintenance	4,972.09	No print shop repairs and fewer fiber location fees.
	General Operating	(20,474.22)	Computer hardware purchases that were unanticipated and not budgeted for.
	Fixed Charges	1,598.16	Anticipated increase in equipment lease payments did not happen.
	Interdepartmental Charges		
	Employee Related Insurance	23,406.00	Budgeted amount was based on two former employees taking family
	Depreciation	(185,699.12)	By practice depreciation is an unbudgeted item.
	Variances Less Than Justification Threshold	**135,026.22**	
	TOTAL	**101,697.76**	**Positive**

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
						420000 Intergovernmental Rev						
						423000 State Grants	3,450.00	.2	3,450.00	.2		
						420000 Intergovernmental Rev	3,450.00	.2	3,450.00	.2		
						430000 Licenses and Permits						
						450000 Public Charges for Se						
1,807.00	.9	5,240.11	2.4	3,433.11	190.0	451000 General Government	16,261.00	.9	29,133.80	1.5	12,872.80	79.2
1,807.00	.9	5,240.11	2.4	3,433.11	190.0	450000 Public Charges for Se	16,261.00	.9	29,133.80	1.5	12,872.80	79.2
						460000 Interest and Other Re						
		42.52		42.52		466000 Other Miscellaneous			382.68		382.68	
		42.52		42.52		460000 Interest and Other Re			382.68		382.68	
						470000 Interdepartmental Rev						
204,866.00	99.1	212,580.29	97.6	7,714.29	3.8	473000 System Operation Rev	1,843,792.00	98.9	1,852,753.42	98.3	8,961.42	.5
204,866.00	99.1	212,580.29	97.6	7,714.29	3.8	470000 Interdepartmental Rev	1,843,792.00	98.9	1,852,753.42	98.3	8,961.42	.5
206,673.00	100.0	217,862.92	100.0	11,189.92	5.4	400000 Revenues	1,863,503.00	100.0	1,885,719.90	100.0	22,216.90	1.2
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
49,290.00	23.8	49,714.41	22.8	424.41-	.9	511000 Wages	436,887.00	23.4	438,809.49	23.3	1,922.49-	.4
6,975.00	3.4	6,876.28	3.2	98.72	1.4	512000 Benefits	61,821.00	3.3	60,712.38	3.2	1,108.62	1.8
56,265.00	27.2	56,590.69	26.0	325.69-	.6	510000 Personnel Related Exp	498,708.00	26.8	499,521.87	26.5	813.87-	.2
						530000 Operating Expenses						
114,205.00	55.3	87,889.37	40.3	26,315.63	23.0	531000 Purchased Services	1,124,339.00	60.3	1,002,617.32	53.2	121,721.68	10.8
6,750.00	3.3	1,933.53	.9	4,816.47	71.4	532000 Repair & Maintenance	61,875.00	3.3	56,902.91	3.0	4,972.09	8.0
3,869.00	1.9	10,869.36	5.0	7,000.36-	180.9	533000 General Operating	40,750.00	2.2	61,224.22	3.2	20,474.22-	50.2
3,433.00	1.7	3,014.31	1.4	418.69	12.2	534000 Fixed Charges	30,886.00	1.7	29,287.84	1.6	1,598.16	5.2
128,257.00	62.1	103,706.57	47.6	24,550.43	19.1	530000 Operating Expenses	1,257,850.00	67.5	1,150,032.29	61.0	107,817.71	8.6
						540000 Capital Projects						
						550000 Interdepartmental Cha						
12,437.00	6.0	10,204.81	4.7	2,232.19	17.9	551000 Employee Related Cha	124,386.00	6.7	100,980.00	5.4	23,406.00	18.8
587.00	.3	585.42	.3	1.58	.3	551900 Insurance Charges	5,272.00	.3	5,268.74	.3	3.26	.1

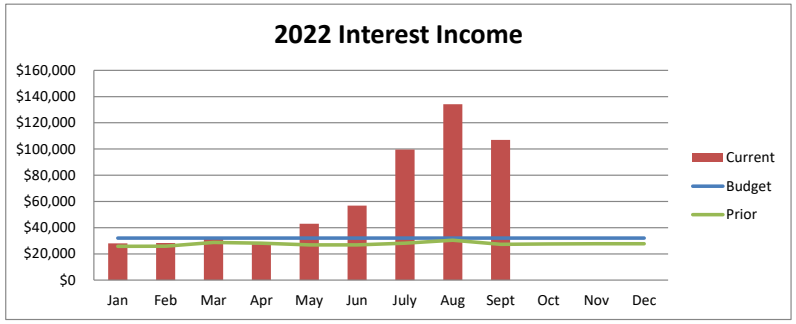
Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
165.00	.1	164.79	.1	.21	.1	553000 System Operation Cha	1,475.00	.1	1,483.86	.1	8.86-	.6
2.00		1.58		.42	21.0	556000 Other Interdepartmen	15.00		14.26		.74	4.9
13,191.00	6.4	10,956.60	5.0	2,234.40	16.9	550000 Interdepartmental Cha	131,148.00	7.0	107,746.86	5.7	23,401.14	17.8
						560000 Capital Outlay						
						570000 Depreciation						
		964.36	.4	964.36-		573000 Building Improvement			8,679.21	.5	8,679.21-	
		19,668.85	9.0	19,668.85-		575000 Machinery & Equip De			177,019.91	9.4	177,019.91-	
		20,633.21	9.5	20,633.21-		570000 Depreciation			185,699.12	9.8	185,699.12-	
						580000 Debt Service						
						599001 Expense Budget Target						
197,713.00	95.7	191,887.07	88.1	5,825.93	2.9	500000 Expense/Expenditure	1,887,706.00	101.3	1,943,000.14	103.0	55,294.14-	2.9
						600000 Other Financing Source						
						630000 Operat'g Transfers fr						
						631500 Land Records Usage			2,600.00	.1	2,600.00-	
						630000 Operat'g Transfers fr			2,600.00	.1	2,600.00-	
						600000 Other Financing Source			2,600.00	.1	2,600.00-	
						700000 Other Financing Uses						
						720000 Oper'tg Transfer to O						
						724000 Oper'tg Transf to Ca	132,175.00	7.1			132,175.00	100.0
						724403 Fund Transfer Out	77,764.00	4.2	77,764.00	4.1		
						720000 Oper'tg Transfer to O	209,939.00	11.3	77,764.00	4.1	132,175.00	63.0
						700000 Other Financing Uses	209,939.00	11.3	77,764.00	4.1	132,175.00	63.0
8,960.00	4.3	25,975.85	11.9	17,015.85	189.9	Current Change in Fund Balance	234,142.00-	12.6	132,444.24-	7.0	101,697.76	43.4

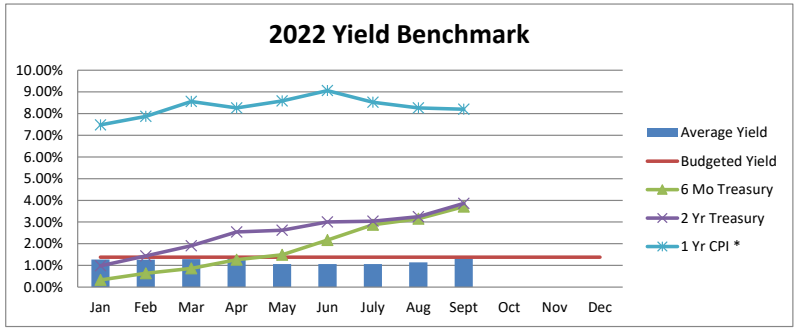
VARIANCE REPORT FOR DEPARTMENT -- PROPERTY/LIABILITY INS
FOR THE QUARTER ENDING 09/30/2022

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET		EXPLANATION OF VARIANCE
	Variances Less Than Justification Threshold	0.03		
	TOTAL	0.03	Positive	

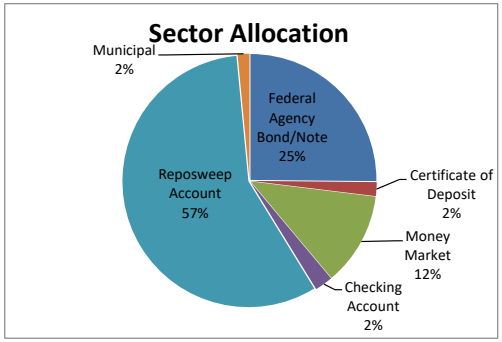
Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
						460000 Interest and Other Re						
						470000 Interdepartmental Rev						
53,623.00	92.5	53,620.01	92.5	2.99-		471000 Insurance & Employee	482,582.00	92.5	482,579.97	92.5	2.03-	
4,359.00	7.5	4,358.36	7.5	.64-		476000 Other Interdepartmen	39,227.00	7.5	39,224.92	7.5	2.08-	
57,982.00	100.0	57,978.37	100.0	3.63-		470000 Interdepartmental Rev	521,809.00	100.0	521,804.89	100.0	4.11-	
57,982.00	100.0	57,978.37	100.0	3.63-		400000 Revenues	521,809.00	100.0	521,804.89	100.0	4.11-	
						500000 Expense/Expenditure						
						530000 Operating Expenses						
57,983.00	100.0	57,978.38	100.0	4.62		534000 Fixed Charges	521,809.00	100.0	521,804.86	100.0	4.14	
57,983.00	100.0	57,978.38	100.0	4.62		530000 Operating Expenses	521,809.00	100.0	521,804.86	100.0	4.14	
						550000 Interdepartmental Cha						
						560000 Capital Outlay						
						570000 Depreciation						
57,983.00	100.0	57,978.38	100.0	4.62		500000 Expense/Expenditure	521,809.00	100.0	521,804.86	100.0	4.14	
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
1.00-		.01-		.99	99.0	Current Change in Fund Balance			.03		.03	

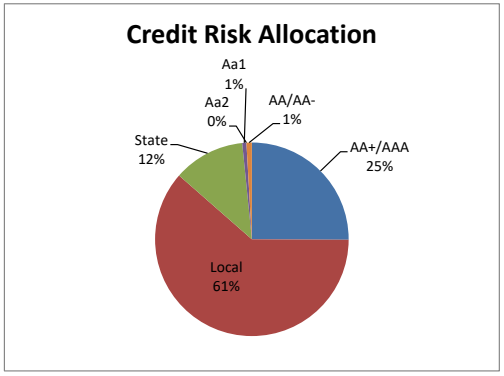
Holdings Purchase Date	Purchase Cost	Issuer	CUSIP	Ratings	Current Rate	YTC	YTM	YTW	Maturity Date	Market Value	Book MV	Unrealized Gain	Callable	Call Frequency
September 24, 2020	1,000,000	Federal Home Loan Bank	3130AKA55	AA+/AAA	0.52%	0.52%	0.52%	0.52%	September 24, 2025	887,800	978,970	-91,170	October 24, 2022	Daily
September 29, 2020	750,000	Federal Home Loan Bank	3130AK3S3	AA+/AAA	0.30%	0.30%	0.30%	0.30%	September 29, 2023	718,770	746,955	-28,185	October 29, 2022	Daily
March 10, 2021	750,000	Federal Home Loan Bank	3130ALDZ4	AA+/AAA	0.50%	0.50%	0.50%	0.50%	March 10, 2025	679,860	736,058	-56,198	December 10, 2022	Quarterly
February 24, 2021	750,000	Federal Home Loan Bank	3130ALGX6	AA+/AAA	0.40%	0.40%	1.33%	0.40%	February 24, 2028	644,610	735,045	-90,435	February 24, 2023	Quarterly
March 24, 2021	750,000	Federal Home Loan Bank	3130ALJ47	AA+/AAA	0.70%	0.70%	0.70%	0.70%	September 24, 2025	669,570	736,890	-67,320	December 24, 2022	Quarterly
March 30, 2021	750,000	Federal Home Loan Bank	3130ALMH4	AA+/AAA	0.50%	0.50%	1.01%	0.50%	March 30, 2026	670,275	742,725	-72,450	December 30, 2022	Quarterly
March 30, 2021	500,000	Federal Home Loan Bank	3130ALPW8	AA+/AAA	1.00%	1.00%	1.65%	1.00%	March 30, 2028	431,955	494,185	-62,230	December 30, 2022	Quarterly
February 18, 2021	748,695	Federal Home Loan Bank	3130AL3S1	AA+/AAA	0.63%	0.66%	0.66%	0.66%	February 17, 2026	658,748	734,423	-75,675	November 17, 2022	Quarterly
May 26, 2021	750,000	Federal Home Loan Bank	3130AMFN7	AA+/AAA	0.50%	0.50%	1.16%	0.50%	May 26, 2026	671,610	743,115	-71,505	November 26, 2022	Quarterly
January 3, 2022	636,002	Federal Home Loan Bank	3130AMU75	AA+/AAA	1.00%	1.32%	1.32%	1.32%	June 26, 2026	567,852	636,002	-68,150	October 26, 2022	Monthly
July 29, 2021	750,000	Federal Home Loan Bank	3130ANBC3	AA+/AAA	0.51%	0.51%	0.51%	0.51%	July 29, 2024	696,758	744,788	-48,030	October 29, 2022	Quarterly
July 28, 2021	750,000	Federal Home Loan Bank	3130ANCS7	AA+/AAA	0.50%	0.50%	1.58%	0.50%	July 28, 2028	644,078	737,948	-93,870	July 28, 2023	Annually
September 20, 2021	500,000	Federal Home Loan Bank	3130ANX47	AA+/AAA	0.50%	0.50%	1.12%	0.50%	September 20, 2027	430,430	492,860	-62,430	September 20, 2027	Non
October 14, 2021	500,000	Federal Home Loan Bank	3130APEA9	AA+/AAA	1.20%	1.20%	1.20%	1.20%	October 14, 2026	439,840	496,855	-57,015	October 14, 2022	Quarterly
October 26, 2021	500,000	Federal Home Loan Bank	3130APHT5	AA+/AAA	1.20%	1.20%	1.20%	1.50%	October 26, 2026	439,440	497,810	-58,370	October 26, 2022	Monthly
March 14, 2022	497,260	Federal Home Loan Bank	3130APX34	AA+/AAA	0.22%	0.95%	0.95%	0.95%	December 16, 2022	496,525	497,260	-735	November 23, 2022	Quarterly
September 30, 2021	500,000	Federal Home Loan Bank	3130AP4Q5	AA+/AAA	0.50%	0.50%	1.09%	0.50%	September 30, 2026	440,720	493,050	-52,330	December 30, 2022	Quarterly
February 16, 2022	500,000	Federal Home Loan Bank	3130AQT60	AA+/AAA	0.75%	0.75%	1.55%	0.75%	August 16, 2024	474,625	500,000	-25,375	November 16, 2022	Quarterly
April 28, 2022	499,385	Federal Home Loan Bank	3130ARPS4	AA+/AAA	2.50%	3.06%	4.44%	2.63%	April 28, 2027	481,155	499,385	-18,230	April 28, 2023	Annually
April 29, 2022	750,000	Federal Home Loan Bank	3130ARR52	AA+/AAA	3.00%	3.00%	4.22%	3.00%	April 29, 2027	715,695	750,000	-34,305	October 29, 2022	Quarterly
April 29, 2022	499,069	Federal Home Loan Bank	3130ARSJ1	AA+/AAA	2.00%	2.75%	4.47%	2.50%	April 29, 2027	479,500	499,069	-19,569	October 29, 2022	Quarterly
March 17, 2022	500,000	Federal Home Loan Bank	3130AR4N8	AA+/AAA	1.65%	1.65%	2.48%	1.65%	March 17, 2026	468,465	500,000	-31,535	December 17, 2022	Quarterly
August 30, 2022	500,000	Federal Home Loan Bank	3130ASYM5	-/AAA	3.40%	3.40%	3.40%	3.40%	August 28, 2023	497,810	500,000	-2,190	November 28, 2022	Quarterly
September 16, 2022	500,000	Federal Home Loan Bank	3130ASZ36	AA+/AAA	4.00%	4.00%	4.00%	4.00%	March 16, 2026	492,440	500,000	-7,560	December 16, 2022	Quarterly
September 15, 2022	750,000	Federal Home Loan Bank	3130AT2F3	AA+/AAA	4.25%	4.25%	4.25%	4.25%	September 15, 2027	734,168	750,000	-15,833	December 15, 2022	Quarterly
August 20, 2020	750,000	Federal Farm Credit Bank	3133EL4J0	AA+/AAA	0.47%	0.47%	0.47%	0.47%	August 19, 2024	695,355	740,655	-45,300	October 19, 2022	Daily
September 29, 2020	750,000	Federal Farm Credit Bank	3133EMBH4	AA+/AAA	0.53%	0.53%	0.53%	0.53%	September 29, 2025	666,690	731,528	-64,838	October 29, 2022	Daily
March 1, 2021	500,000	Federal Farm Credit Bank	3133EMSD5	AA+/AAA	0.25%	0.25%	0.25%	0.25%	March 1, 2024	470,715	495,735	-25,020	December 1, 2022	Quarterly
May 19, 2021	500,000	Federal Farm Credit Bank	3133EMZW5	AA+/AAA	0.73%	0.73%	0.73%	0.73%	May 19, 2025	453,230	493,625	-40,395	October 19, 2022	Daily
September 1, 2022	499,755	Federal Farm Credit Bank	3133ENJ68	-/AAA	3.25%	3.25%	3.30%	3.30%	September 1, 2023	495,385	499,755	-4,370	September 1, 2023	Non
March 26, 2021	742,463	Federal Home Loan Mtg Co	3134GWXW1	-/AAA	0.55%	2.39%	0.78%	0.78%	October 15, 2025	665,985	733,043	-67,058	October 15, 2022	Quarterly
October 23, 2020	800,000	Federal Home Loan Mtg Co	3134GWZT6	-/AAA	0.32%	0.32%	0.32%	0.32%	April 23, 2024	749,424	791,624	-42,200	October 23, 2022	Quarterly
March 21, 2022	505,065	Federal National Mtg Assoc	3135G0T94	AA+/AAA	2.38%	1.14%	1.14%	1.14%	January 19, 2023	497,925	505,065	-7,140	January 19, 2023	Non
August 26, 2020	750,000	Federal National Mtg Assoc	3136G4V91	AA+/AAA	0.40%	0.40%	0.40%	0.40%	February 26, 2024	707,888	745,898	-38,010	November 26, 2022	Quarterly
August 28, 2020	750,000	Federal National Mtg Assoc	3136G4Z97	AA+/AAA	0.38%	0.38%	0.38%	0.38%	February 28, 2024	707,475	745,403	-37,928	November 26, 2022	Quarterly
August 28, 2020	750,000	Federal National Mtg Assoc	3136G42B8	AA+/AAA	0.33%	0.33%	0.33%	0.33%	August 28, 2023	722,010	746,025	-24,015	November 28, 2022	Quarterly
March 9, 2022	495,120	Federal Home Loan Mtg Co	3137EAEQ8	AA+/AAA	0.38%	1.26%	1.26%	1.26%	April 20, 2023	490,025	495,120	-5,095	April 20, 2023	Non
March 9, 2021	499,530	Federal Home Loan Mtg Co	3137EAFA2	AA+/AAA	0.25%	0.28%	0.28%	0.28%	December 4, 2023	477,055	495,270	-18,215	December 4, 2022	Quarterly
October 29, 2020	500,000	Federal Ag Mtg Corp	31422BY38	-/-	0.43%	0.43%	0.43%	0.43%	October 29, 2025	446,180	486,600	-40,420	October 29, 2025	Non
July 5, 2013	706,177	Government National Mtg Assoc	38378TKF6	AA+/AAA	1.19%	1.41%	1.41%	1.41%	May 20, 2043	712,014	726,391	-14,377	May 20, 2043	Monthly
June 10, 2013	195,000	Shorewood Hills, WI	825224EK0	AA+/AAA	2.50%	2.50%	2.50%	2.50%	May 1, 2023	193,007	199,029	-6,022	May 1, 2023	Non
June 10, 2013	185,000	Shorewood Hills, WI	825224EL8	AA+/AAA	2.75%	2.75%	2.75%	2.75%	May 1, 2024	180,059	188,678	-8,619	May 1, 2023	Daily
October 6, 2020	252,547	Madison, WI	55844PVG0	AAA/-	2.00%	2.00%	2.00%	0.43%	March 1, 2024	232,800	245,849	-13,049	October 1, 2022	Daily
March 23, 2021	700,000	Rock County, WI	772028RM0	-/AA1	0.40%	0.40%	0.40%	0.40%	September 1, 2024	648,732	689,157	-40,425	September 1, 2024	Non
March 13, 2013	90,000	Auburndale SD, WI	05068PCN0	AA-/-	3.10%	3.10%	3.10%	3.10%	March 1, 2026	87,240	90,175	-2,935	October 1, 2022	Daily
March 13, 2013	75,000	Auburndale SD, WI	05068PCK6	AA-/-	2.70%	2.70%	2.70%	2.70%	March 1, 2023	74,544	75,134	-590	October 1, 2022	Daily
July 19, 2019	249,000	American National Bank - Fox Cities CD	02772JBD1	Local	2.00%	2.00%	2.00%	2.00%	July 19, 2023	245,108	254,710	-9,601	July 19, 2023	Non
October 30, 2017	249,000	Choice Bank CD	17037VBF8	Local	2.20%	2.20%	2.20%	2.20%	October 30, 2023	243,821	256,273	-12,452	October 30, 2023	Non
August 5, 2022	249,000	Cumberland CD	23062KEG3	Local	2.60%	2.60%	2.60%	2.60%	March 3, 2023	247,835	249,000	-1,165	March 3, 2023	Non
August 4, 2021	246,518	Jpmorgan Chase CD	48128UZB8	Local	0.65%	0.85%	0.85%	0.85%	August 17, 2026	216,369	242,327	-25,958	August 17, 2026	Non
February 25, 2022	247,033	National Bk CD	633368FP5	Local	1.55%	4.82%	1.71%	1.71%	February 25, 2027	220,801	247,033	-26,232	October 25, 2022	Monthly
August 3, 2022	249,000	One Cmnty Bnk CD	682325BR5	Local	2.60%	2.60%	2.60%	2.60%	March 3, 2023	247,820	249,000	-1,180	March 3, 2023	Non
January 18, 2019	249,000	Wells Fargo Bank CD	949763WU6	Local	3.20%	3.20%	3.20%	3.20%	January 18, 2024	245,870	261,863	-15,993	January 18, 2024	Non
Various	328	LGIP - General	LGIPGEN	State	2.42%	2.42%	2.42%	2.42%	N/A	328	4	-	n/a	Liquid
Various	6,600,908	LGIP - County Sales Tax	LGIPST	State	2.42%	2.42%	2.42%	2.42%	N/A	6,600,908	1,170,218	-	n/a	Liquid
Various	4,563,912	LGIP - Building	LGIPBLDG	State	2.42%	2.42%	2.42%	2.42%	N/A	4,563,912	1,380,345	-	n/a	Liquid
Various	53,460,637	Associated Bank - MM	ASBKREPO2	Local	1.40%	1.40%	1.40%	1.40%	N/A	53,460,637	43,280,185	-	n/a	Liquid
Various	10,006	Wisconsin Bank & Trust - MM	CBTMM1	Local	0.18%	0.18%	0.18%	0.18%	N/A	10,006	10,001	-	n/a	Liquid
Various	10,024	Cleveland State Bank	CLESTBK	Local	0.40%	0.40%	0.40%	0.40%	N/A	10,024	10,026	-	n/a	Liquid
Various	2,168,945	Associated Bank - Checking	ASBKCHK1	Local	5.60%	5.60%	5.60%	5.60%	N/A	2,168,945	2,638,028	-	n/a	Liquid
TOTALS	95,429,378									93,388,816	76,912,161	-1,849,296		



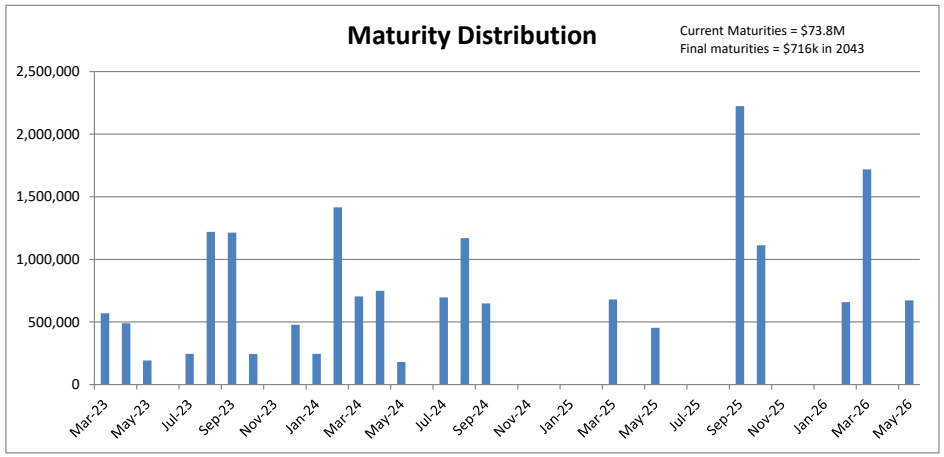


2022 Interest	
Annual Budget	$384,475
Budget to Date	$288,357
Actual to Date	$556,205
Variance	$267,848
Budgeted Yield	1.38%
Avg Weighted Yield	1.33%





Issuer	% of Portfolio
Associated Bank	59.57%
FHLB	15.56%
LGIP	11.96%
FFCB	2.98%
FNMA	2.82%
FHLMC	2.55%
GNMA	0.76%
Rock County, WI	0.69%
FAMC	0.48%
Shorewood Hills, WI	0.40%
Cumberland CD	0.27%
One Cmnty Bnk CD	0.27%
Wells Fargo Bank CD	0.26%
American National Bank - Fox C	0.26%
Choice Bank CD	0.26%
Madison, WI	0.25%
National Bk CD	0.24%
Jpmorgan Chase CD	0.23%
Auburndale SD, WI	0.17%
Cleveland State Bank	0.01%
Wisconsin Bank & Trust - MM	0.01%

Call Month	Market Value
Current	66,814,760
#REF!	#REF!
Oct-22	8,791,723
Nov-22	4,936,690
Jan-23	497,925
Feb-23	644,610
Mar-23	495,654
Apr-23	971,180
May-23	373,066
Jul-23	889,186
Oct-23	243,821
Jan-24	245,870
Sep-24	648,732
Oct-25	446,180
Aug-26	216,369
May-43	712,014

Maturity Month	Market Value
Current	66,814,760
Dec-22	496,525
Jan-23	497,925
Mar-23	570,198
Apr-23	490,025
May-23	193,007
Jul-23	245,108
Aug-23	1,219,820
Sep-23	1,214,155
Oct-23	243,821
Dec-23	477,055
Jan-24	245,870
Feb-24	1,415,363
Mar-24	703,515
Apr-24	749,424
May-24	180,059
Jul-24	696,758
Aug-24	1,169,980
Sep-24	648,732
Mar-25	679,860
May-25	453,230
Sep-25	2,224,060
Oct-25	1,112,165
Feb-26	658,748
Mar-26	1,718,420
May-26	671,610
Jun-26	567,852
Aug-26	216,369
Sep-26	440,720
Oct-26	879,280
Feb-27	220,801
Apr-27	1,676,350
Sep-27	1,164,598
Feb-28	644,610
Mar-28	431,955
Jul-28	644,078
May-43	712,014