NOTICE OF MEETING

FINANCE COMMITTEE

November 11, 2026 - 3:30 PM Central Time

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

Join Google Meeting: meet.google.com/rmw-home-znx
Phone Number: +1 318-610-0380
Pin: 833 871 038#

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

Correspondence – None

Approval of Minutes
Finance Committee – October 29, 2026 - 3:30 PM

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

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

County Clerk
Presentation of 2026 Annual Report of Dog Listing Claims

Rocky Knoll
Discussion of Self-Pay Resident Information

County Administrator
Confirmation of Department Head Appointment

Finance
Financial Statements – September
Third Quarter Variances
Investment Statements – September

Approval of Vouchers

Approval of Attendance at Other Meetings or Functions

Adjournment
Next Scheduled Meeting – November 25, 2026, 3:30 PM, Administration Building Room 302

Prepared by:
Gina Palmer
Recording Secretary

Vernon Koch
Committee Chairperson

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

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

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

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

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

SHEBOYGAN COUNTY FINANCE COMMITTEE MINUTES

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

October 29, 2026 **Called to Order: 03:30 P.M.** **Adjourned: 03:54 P.M.**

MEMBERS PRESENT: Vernon Koch, Thomas Wegner, William Goehring, Curt Brauer, Gerald Jorgensen

ALSO PRESENT: **In Person:** Keith Abler, Drew Phillips, Alayne Krause, James Webb, Aaron Brault, Jeremy Fetterer, Jennifer Wielgosh, Gina Palmer

Remote: Rebecca Clarke, Matthew Strittmater, Crystal Fieber, Katheryn Atkinson, Stefanie Albrecht, Evelyn Wise, Jacy Klaske, Max Paider, Melissa Batt, Tara Duwe

Chairperson Koch called the meeting to order at 03:30 P.M.

The Chairperson certified compliance with the open meeting law. The notice was posted at 09:00AM on Wednesday, October 28, 2026.

Supervisor Wegner moved to approve the minutes for October 14, 2026. Motion seconded by Supervisor Brauer. Motion carried.

Finance Director James Webb reported on the private pay statistics for Rocky Knoll. Director Webb then informed the Committee that interim audit work has begun. He concluded his report by providing an update on the progress of Highway billing stabilization.

The committee discussed Resolution No. 19 – Approving Increase to Daily Juror Fees. Supervisor Jorgensen moved to approve the request. Motion seconded by Supervisor Brauer. Motion carried.

The committee discussed Resolution No. 20 – Authorizing Application for Department of Natural Resources Surface Water Grant. Supervisor Brauer moved to approve the request. Motion seconded by Supervisor Goehring. Motion carried.

Finance Director James Webb presented a request to use Incidental Funds for the Purchase of a Pressure Sealer. Supervisor Brauer moved to approve the request. Motion seconded by Supervisor Wegner. Motion carried.

The committee discussed Resolution No. – Declaration of Official Intent to Reimburse Expenditures from Proceeds of Borrowing. Supervisor Brauer moved to approve the resolution as drafted and introduce the resolution to the County Board in November. Motion seconded by Supervisor Wegner. Motion Carried.

The committee discussed Resolution No. – Approving the 2027 Budget. Supervisor Brauer moved to approve the resolution as drafted and introduce the resolution to the County Board in November. Motion seconded by Supervisor Goehring. Motion Carried.

The committee discussed Resolution No. – Levying and Apportioning the Taxes. Supervisor Wegner moved to approve the resolution as drafted and introduce the resolution to the County Board in November. Motion seconded by Supervisor Brauer. Motion Carried.

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

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

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

Gina Palmer
Recording Secretary

William Goehring
Secretary

COMMITTEE REPORT TO THE COUNTY BOARD

ANNUAL REPORT OF DOG LISTING CLAIMS

Pursuant to Section 174.06 of the Wisconsin Statutes, Municipal Clerks or Town Board Designees are entitled to receive compensation in the amount of **Fifty Cents** for each dog listed by him/her or other designee to be audited and allowed by the County Board out of the Dog License Fund.

Consequently, the Finance Committee, having checked the attached claims for Listing of Dogs, recommends the payment of **$3526.50** to the municipalities as indicated.

Respectfully submitted this 11th, day of November, 2026

FINANCE COMMITTEE

_____
Vern Koch, Chairperson

_____
Thomas Wegner, Vice-Chairperson

_____
William C. Goehring, Secretary

_____
Curt Brauer

_____
Gerald Jorgensen

2026 DOG LISTINGS COMPENSATION

TOWNS	PAYEE	DOGS	AMOUNT
Greenbush	Town of Greenbush	224	112.00
Herman	Town of Herman	180	90.00
Holland	Town of Holland	123	61.50
Lima	Town of Lima	368	184.00
Lyndon	Town of Lyndon	139	69.50
Mitchell	Town of Mitchell	264	132.00
Mosel	Town of Mosel	70	35.00
Plymouth	Town of Plymouth	272	136.00
Rhine	Town of Rhine	146	73.00
Russell	Town of Russell	89	45.50
Scott	Town of Scott	261	130.50
Sheboygan	Town of Sheboygan	347	173.50
Sheboygan Falls	Town of Sheboygan Falls	104	52.00
Sherman	Town of Sherman	104	52.00
Wilson	Town of Wilson	392	196.00

VILLAGES	PAYEE	DOGS	AMOUNT
Adell	Village of Adell	35	17.50
Cascade	Village of Cascade	123	61.50
Cedar Grove	Village of Cedar Grove	90	45.00
Elkhart Lake	Village of Elkhart Lake	145	72.50
Glenbeulah	Village of Glenbeulah	85	42.50
Howards Grove	Village of Howards Grove	276	138.00
Kohler	Village of Kohler	88	44.00
Oostburg	Village of Oostburg	188	94.00
Random Lake	Village of Random Lake	96	48.00
Waldo	Village of Waldo	61	30.50

CITIES	PAYEE	DOGS	AMOUNT
Plymouth	City of Plymouth	676	338.00
Sheboygan	City of Sheboygan	1770	885.00
Sheboygan Falls	City of Sheboygan Falls	337	168.50
	TOTALS:	**7055**	**$ 3526.50**

SHEBOYGAN COUNTY

WISCONSIN

Financial Overview

September 2026

Finance Committee & County Administrator Report

Budget Variance Summary

Year to Date September 30, 2026

	Fund					
	General	Special Revenue	Enterprise	Internal Service	Total	Transportation
Change in Fund Balance	$ (318,785)	$ (1,366,814)	$ (17,996,139)	$ (389,351)	$ (20,071,089)	$ 11,908,004
Plus: unbudgeted depreciation			3,168,069	201,913	$ 3,369,982	
Adjusted Change in Fund Balance	$ (318,785)	$ (1,366,814)	$ (14,828,070)	$ (187,438)	$ (16,701,107)	$ 11,908,004
Budgeted Change in Fund Balance to Date	$ (3,549,942)	$ (69,492)	$ (4,630,170)	$ (68,990)	$ (8,318,594)	$ 439,358
Variance Actual to Budget	$ 3,231,157	$ (1,297,322)	$ (10,197,900)	$ (118,448)	$ (8,382,513)	$ 11,468,646

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

Department Budget Variance Summary

Year to Date September 30, 2026

Department	Total Variance
General Fund	
Airport	$ (67,017)
Bldg Services	$ 655,558
Clerk of Crts	$ 135,118
Corp Counsel	$ 3,609
County Administrator	$ 1,987
County Board	$ 19,928
County Clerk	$ (7,045)
Circuit Court	$ 68,486
DA	$ 15,643
Finance	$ 71,315
Human Resources	$ 52,447
Medical Examiner	$ 2,344
Nondepart'l	$ 3,287,830
Planning & Conservation	$ (54,218)
Register of Deeds	$ 253,537
Sheriff	$ (1,396,495)
Tax Foreclosures	$ 10,431
Treasurer	$ 76,762
UW Extension	$ 96,637
UW GB - Sheboygan Campus	$ (20,524)
Veterans' Comm	$ (175)
Veterans' Service	$ 24,999
Total - General Fund	**$ 3,231,157**

Department	Total Variance
Special Revenue	
Community Programs	$ (1,478,781)
Economic Support	$ 167,866
Elder Services	$ 77,880
HHS Administration	$ 59,957
Public Health Service	$ 237,698
Social Services	$ (365,279)
Total HHS	$ (1,300,659)
Public Safety - Spec Rev	$ 3,337
Total - Special Revenue	**(1,297,322)**

Department	Total Variance
Enterprise Funds	
Lake Breeze Aviation	$ 389,557
Highway	$ (12,605,129)
Rocky Knoll	$ 2,017,672
Total - Enterprise Fund	**$ (10,197,900)**

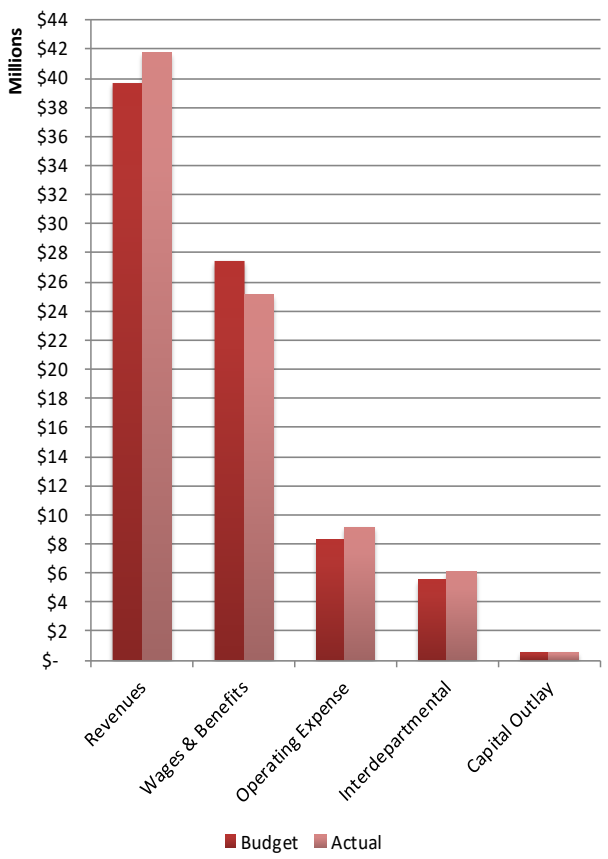
Department	Total Variance
Internal Services	
Employee Benefits	$ (563,060)
Info Technology	$ 515,759
Prop Ins	$ (71,147)
Total - Internal Servs	**(118,448)**

Department	Total Variance
Transportation	
Transportation	$ 9,936,492
Total - Transportation	**$ 9,936,492**

General Fund (Budget to Actual)

Year to Date September 30, 2026

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 39,662,680	$ 41,726,177	$ 2,063,497	105%
Wages & Benefits	(27,442,469)	(25,098,675)	2,343,794	91%
Operating Expense	(8,297,235)	(9,203,418)	(906,183)	111%
Interdepartmental	(5,560,997)	(6,091,121)	(530,124)	110%
Capital Outlay	(594,488)	(516,137)	78,351	87%
Total Expenses	(41,895,189)	(40,909,351)	985,838	98%
Other Financing	(1,317,433)	(1,135,611)	181,822	86%
Change in Fund Balance	$ (3,549,942)	$ (318,785)	$ 3,231,157	9%



General Fund (Variance Change)

Year to Date September 30, 2026

	Prior Month	Variance Current Month	Change
Revenues	$ 2,366,988	$ 2,063,497	$ (303,491)
Wages & Benefits	475,523	2,343,794	1,868,271
Operating Expense	210,452	(906,183)	(1,116,635)
Interdepartmental	40,973	(530,124)	(571,097)
Capital Outlay	(516,358)	78,351	594,709
Total Expenses	210,590	985,838	775,248
Other Financing	(87,279)	181,822	269,101
Change in Fund Balance	$ 2,490,299	$ 3,231,157	$ 740,858

- Revenue is positive due to more than budgeted interest income, opioid revenues and recognition of LFRF revenue.
- Capital outlay negative variance due to the unbudgeted purchase of St Clements Land

General Fund – Department Analysis

Year to Date September 30, 2026

Overall Budget

Department	Revenues	Expenditures	Variances Other Financing	Total	% of Outflow
Airport	$ 21,680	$ (88,697)	$ -	$ (67,017)	-12.29%
Building Services	202,560	438,863	14,135	655,558	18.40%
Clerk of Courts	117,320	17,798	-	135,118	6.57%
Corporation Counsel	(2,865)	6,474	-	3,609	0.65%
County Administrator	-	1,987	-	1,987	0.65%
County Board	310	19,618	-	19,928	9.71%
County Clerk	30,072	(37,117)	-	(7,045)	-2.52%
Circuit Court	22,673	45,813	-	68,486	9.40%
District Attorney	(48,487)	64,130	-	15,643	1.87%
Finance	25,249	118,068	(72,002)	71,315	4.07%
Human Resources	(32,091)	63,343	21,195	52,447	6.00%
Medical Examiner	16,203	(13,859)	-	2,344	0.86%
Non-Departmental	1,859,989	970,011	457,830	3,287,830	54.20%
Planning & Conservation	(171,812)	93,619	23,975	(54,218)	-2.85%
Register of Deeds	180,977	74,519	(1,959)	253,537	39.76%
Sheriff	(198,425)	(1,008,370)	(189,700)	(1,396,495)	-7.03%
Tax Foreclosures	(6,169)	16,600	-	10,431	N/A
Treasurer	45,129	103,285	(71,652)	76,762	10.78%
UW GB - Sheboygan Campus	-	(20,524)	-	(20,524)	-21.86%
UW Extension	(9,025)	105,662	-	96,637	28.47%
Veterans Commission	1,894	(2,069)	-	(175)	-1.12%
Veteran's Services	8,315	16,684	-	24,999	9.09%
Total General Fund	**$ 2,063,497**	**$ 985,838**	**$ 181,822**	**$ 3,231,157**	**7.71%**

Overtime

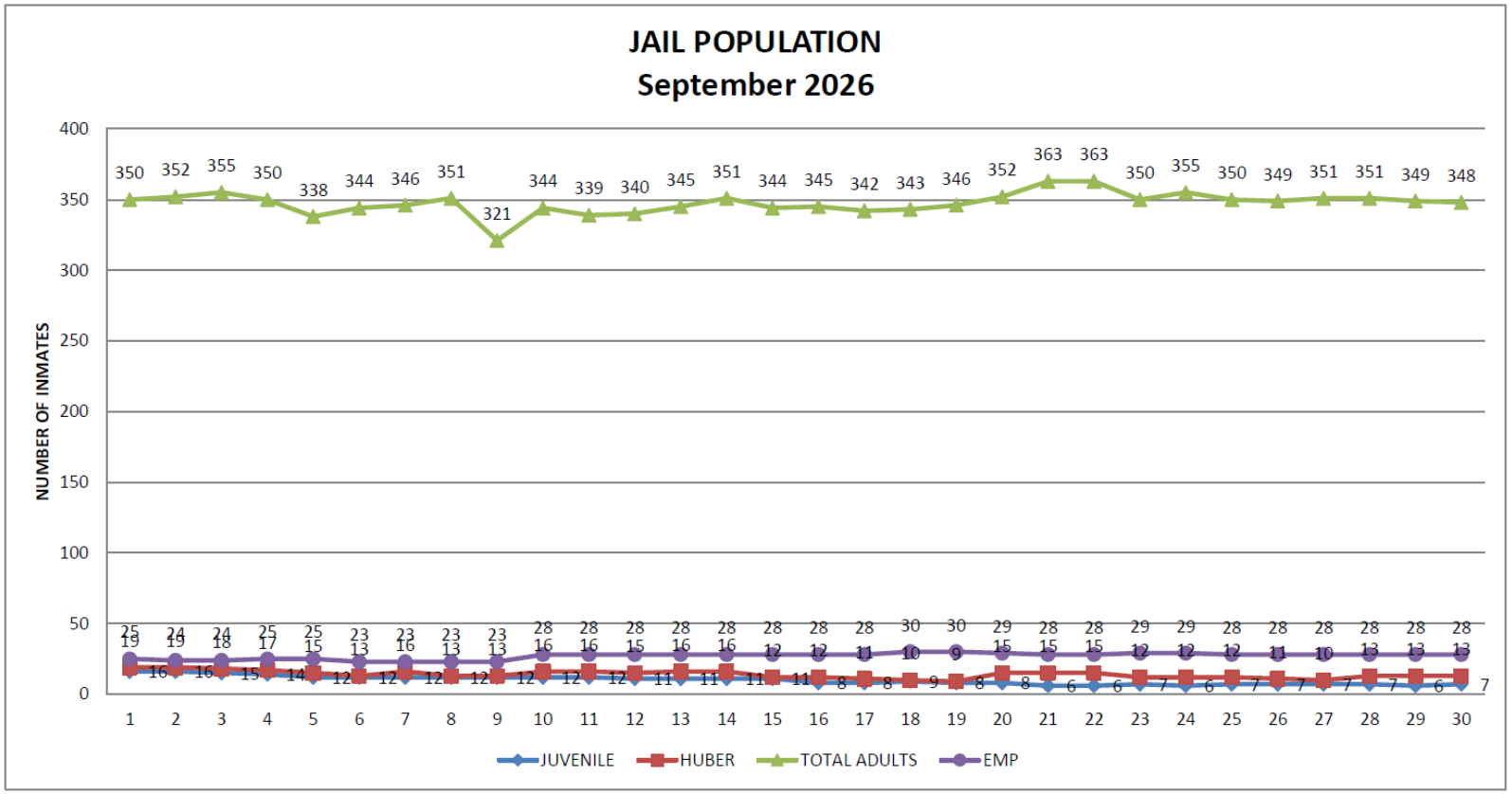
Department	Budget	Actual	$ Variance	% of Variance
Airport	$ 4,712	$ 7,426	$ (2,714)	-57.60%
Building Services	14,804	21,742	(6,938)	-46.87%
Clerk of Courts	1,307	4,574	(3,267)	-249.96%
Corporation Counsel	-	-	-	0.00%
County Administrator	-	-	-	0.00%
County Board	-	-	-	0.00%
County Clerk	150	174	(24)	-16.00%
Circuit Court	-	1,540	(1,540)	-100.00%
District Attorney	-	-	-	0.00%
Finance	3,735	7,384	(3,649)	-97.70%
Human Resources	-	-	-	0.00%
Medical Examiner	-	-	-	0.00%
Non-Departmental	-	-	-	0.00%
Planning & Conservation	-	-	-	0.00%
Register of Deeds	-	-	-	0.00%
Sheriff	772,240	1,503,228	(730,988)	-94.66%
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	**$ 796,948**	**$ 1,546,068**	**$ (749,120)**	-94.00%

- Airport – Expenditure variance is due to more than budgeted wages and benefits, general supplies and fuel expenditures
- Building Services – Revenue variance due to increased revenue from having a second electrician; Expenditure variance is due to position vacancies and 2025 carryover of budgeted expenditures
- Non Departmental – Revenue variance due to higher than budgeted investment interest, opioid settlement revenue and recognition of LFRF revenue; Expenditure variance due to recognition of LFRF expenses
- Register of Deeds – Revenue variance due to fluctuations to real estate and encumbrance activity; Expenditure variance due to unfilled staff position, savings from anticipated postage, and timing of office supplies order
- UW GB – Sheboygan Campus – Expenditure variance due to more than budgeted heating and elevator expenses
- UW Extension –Expenditure variance due to timing Summer intern and an unfilled administrative associate position

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

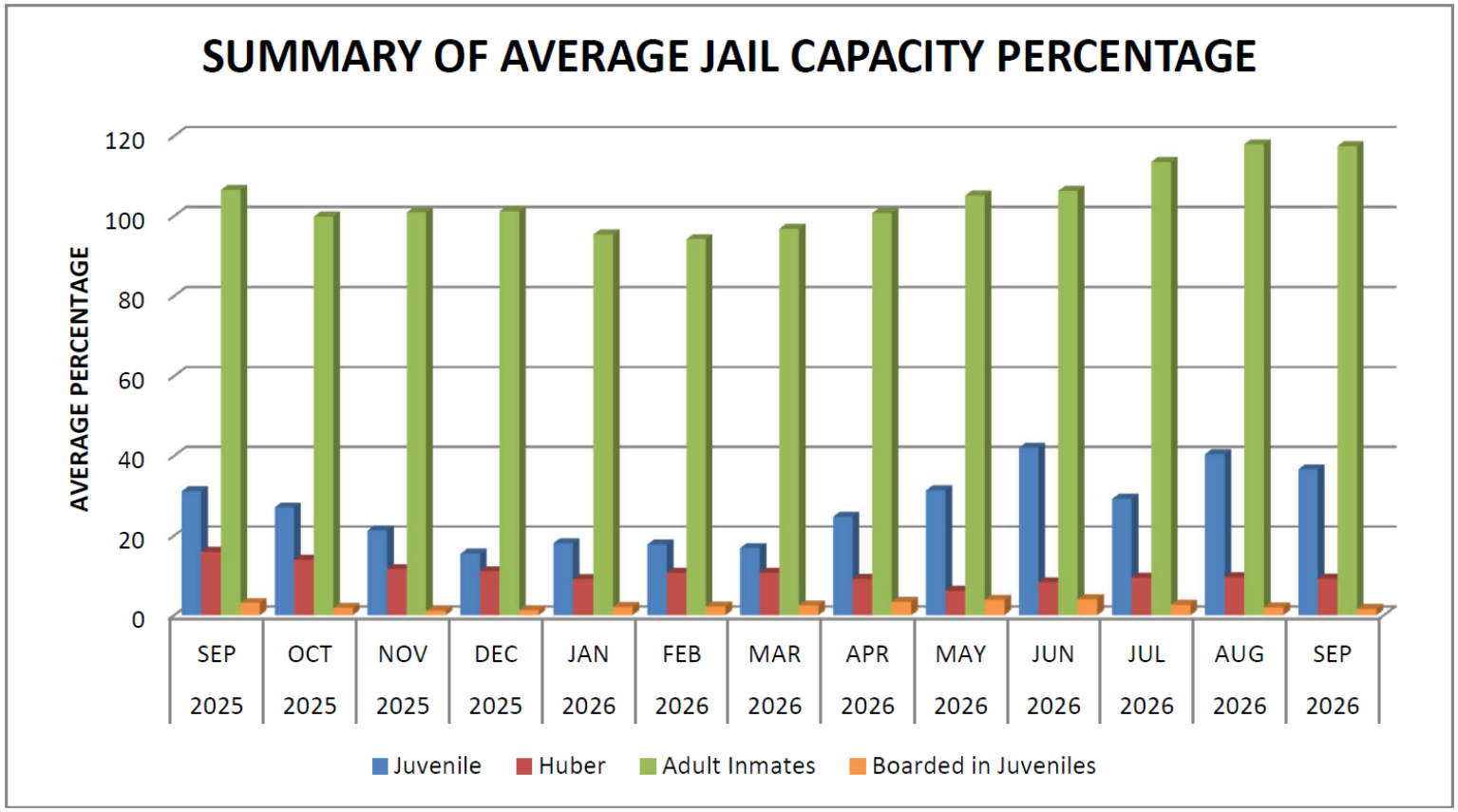
General Fund – Sheriff's Department

As of September 30, 2026



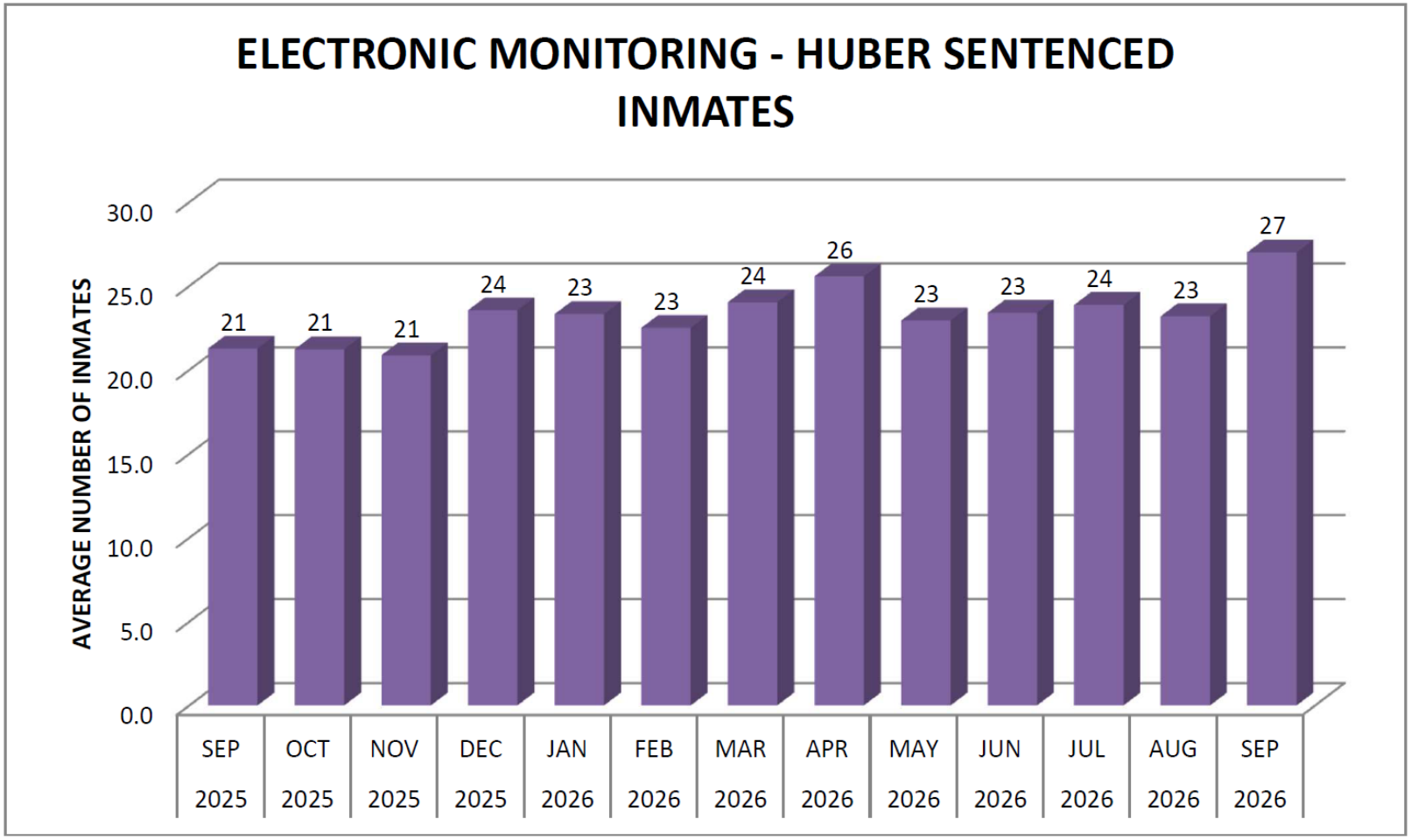
General Fund – Sheriff's Department

As of September 30, 2026 (13 Month History)



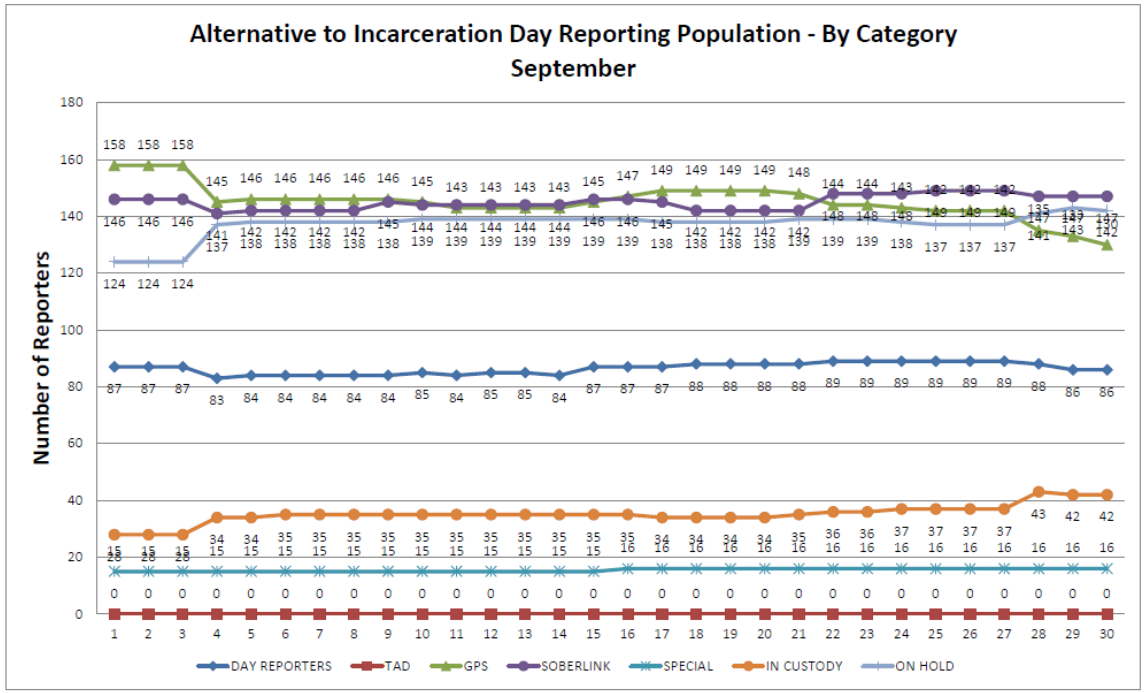
General Fund – Sheriff's Department

As of September 30, 2026 (13 Month History)



General Fund – Sheriff's Department

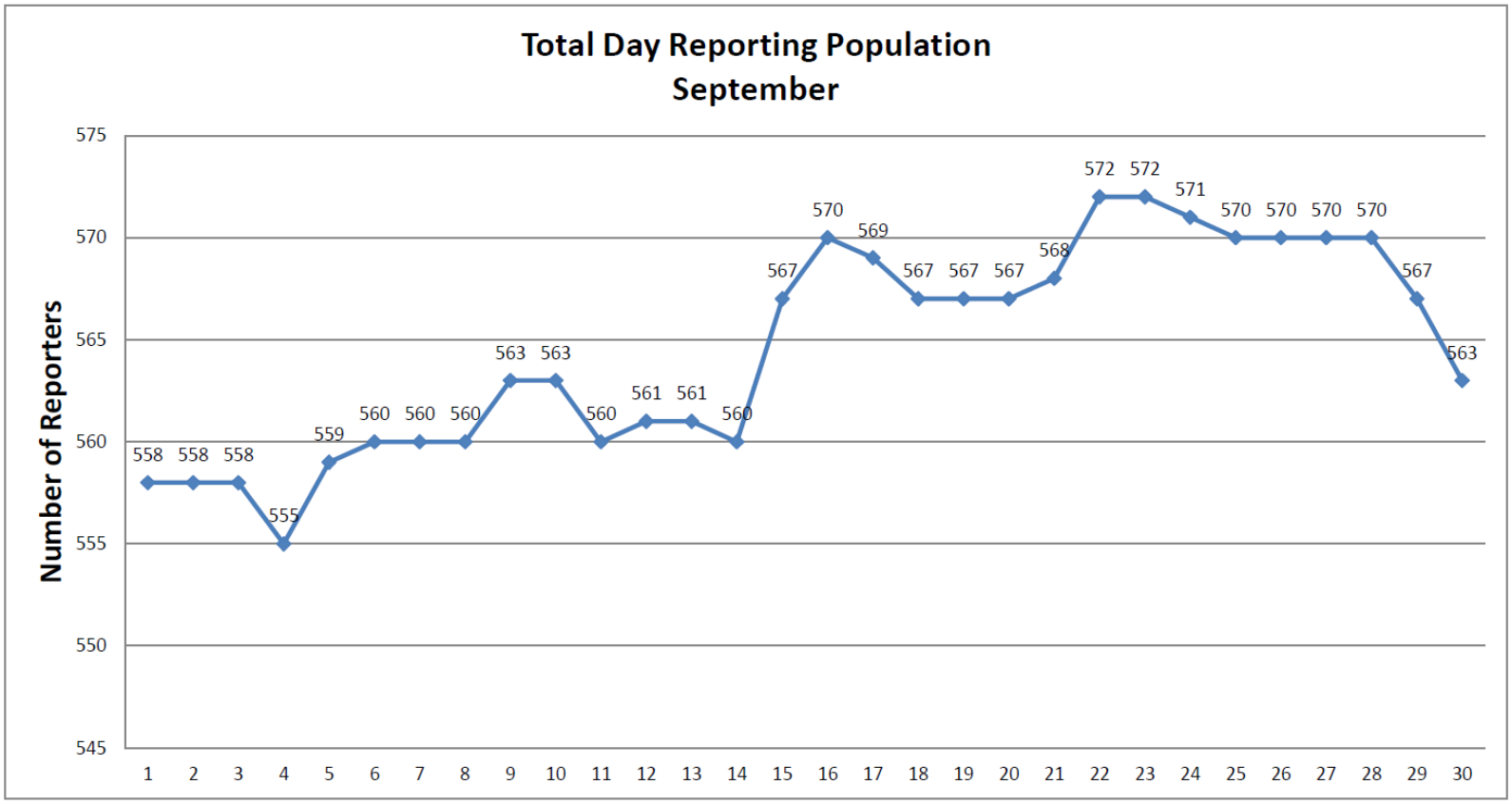
As of September 30, 2026



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

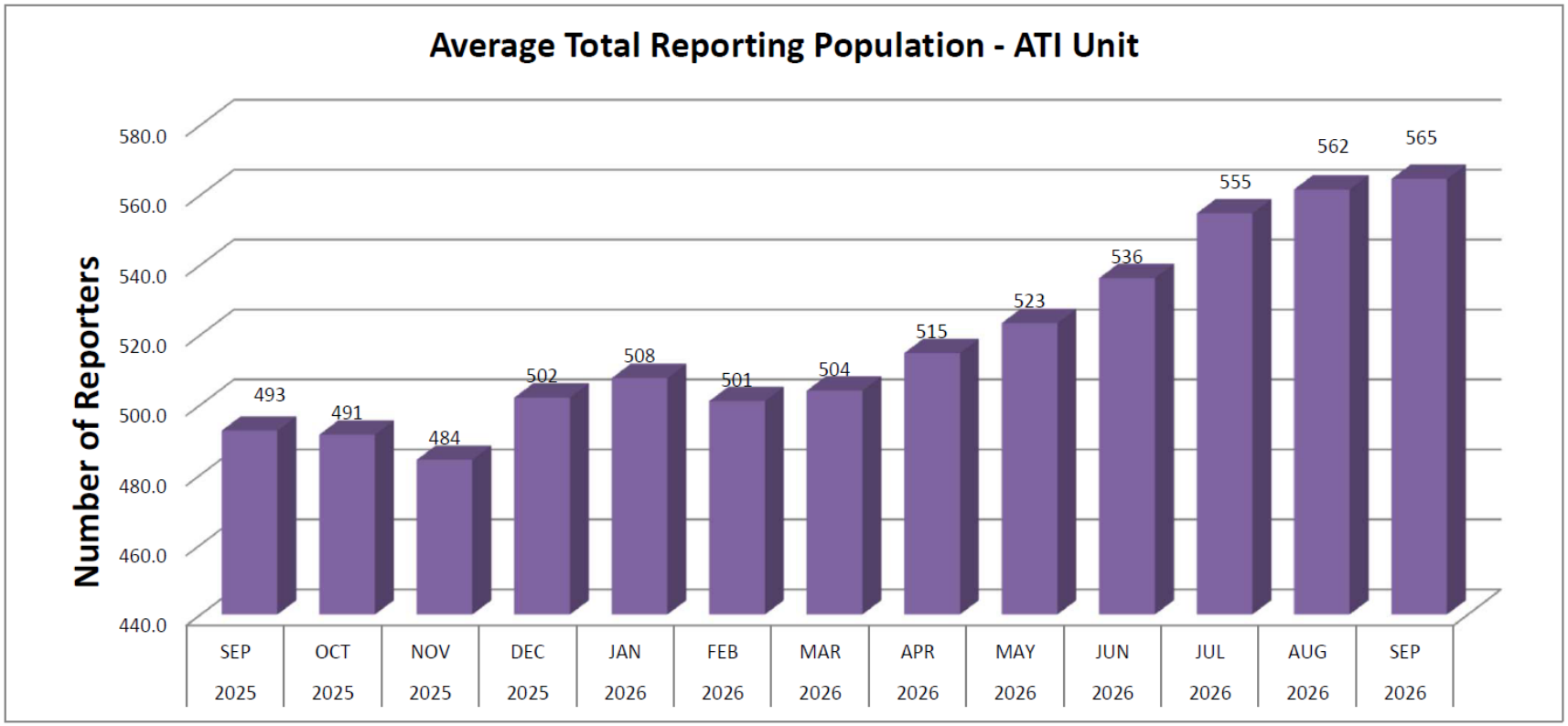
General Fund – Sheriff's Department

As of September 30, 2026



General Fund – Sheriff's Department

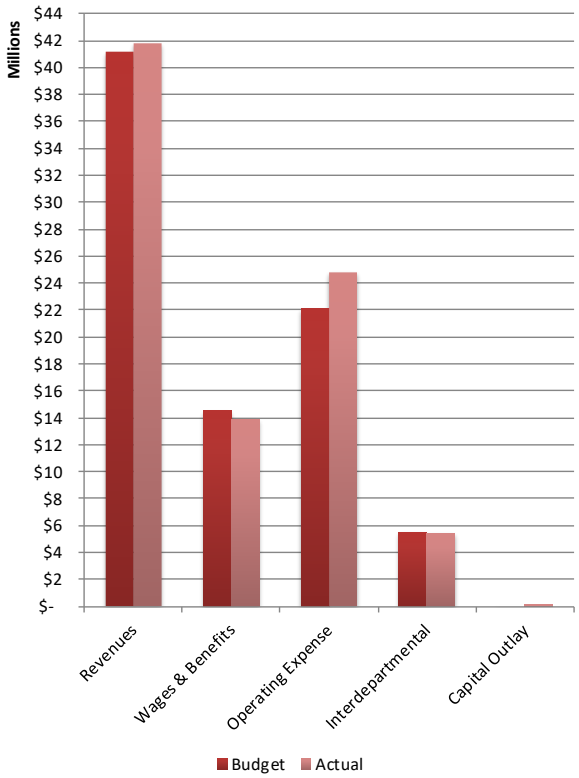
As of September 30, 2026 (13 Month History)



Special Revenue Fund

(Budget to Actual)
Year to Date September 30, 2026

	Budget	Actual	Variance	% Actual to Budget
Revenues	$41,219,520	$41,837,637	$ 618,117	101%
Wages & Benefits	(14,517,850)	(13,938,307)	579,543	96%
Operating Expense	(22,120,033)	(24,837,735)	(2,717,702)	112%
Interdepartmental	(5,475,425)	(5,370,673)	104,752	98%
Capital Outlay	-	(8,095)	(8,095)	N/A
Total Expenses	(42,113,308)	(44,154,810)	(2,041,502)	105%
Other Financing	824,296	950,359	126,063	115%
Change in Fund Balance	$ (69,492)	$ (1,366,814)	$(1,297,322)	1967%



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

Special Revenue Fund (Variance Change)

Year to Date September 30, 2026

	Variance		
	Prior Month	**Current Month**	**Change**
Revenues	$ (835,121)	$ 618,117	$ 1,453,238
Wages & Benefits	690,176	579,543	(110,633)
Operating Expense	(1,794,660)	(2,717,702)	(923,042)
Interdepartmental	50,325	104,752	54,427
Capital Outlay	(8,095)	(8,095)	-
Total Expenses	(1,062,254)	(2,041,502)	(979,248)
Other Financing	212,359	126,063	(86,296)
Change in Fund Balance	$(1,685,016)	$ (1,297,322)	$ 387,694

- Revenue are more than budgeted due to timing of grant reimbursement and grant claims. Programs are claimed as eligible expenses come through
- Wage & benefits positive variance has resulted from unfilled positions and employee wages being below budget
- Operating Expenses fluctuate based on client needs and vendor staff availability. Comprehensive Community Services, counseling and therapeutic services, and out of home costs for youth and adults are higher than expected.

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

Special Revenue Fund – Department Analysis

Year to Date September 30, 2026

Overall Budget

Department	Variances Revenue	Expenditures	Other Financing	Total	% of Outflow
Community Programs	$ 393,950	$ (1,818,809)	$ (53,922)	$ (1,478,781)	-6.31%
Economic Support	55,710	110,555	1,601	167,866	4.92%
Elder Services	38,727	33,439	5,714	77,880	2.35%
HHS Administration	5,632	55,206	(881)	59,957	-6.02%
Public Health Service	103,885	(39,738)	173,551	237,698	7.86%
Social Services	16,876	(382,155)	-	(365,279)	-3.68%
Total HHS	**$ 614,780**	**$ (2,041,502)**	**$ 126,063**	**$ (1,300,659)**	-3.09%
Public Safety Sp Rev	3,337	-	-	3,337	0.00%

Overtime

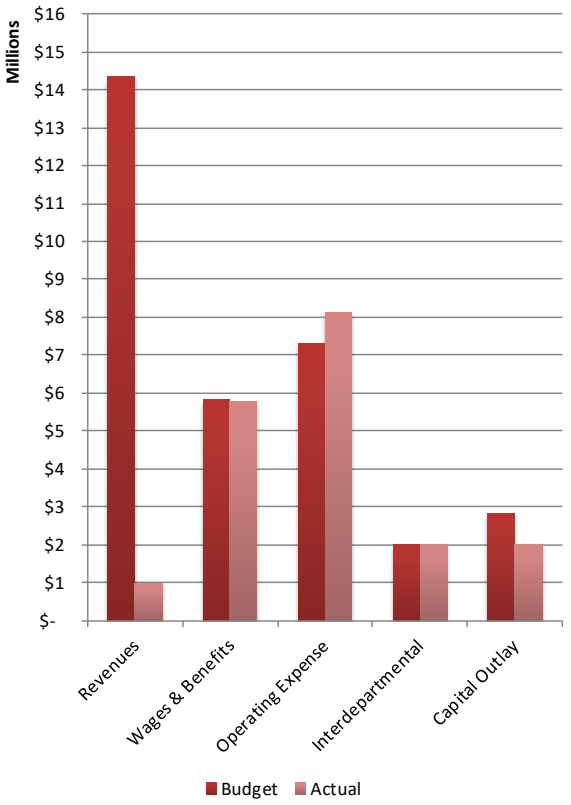
Department	Overtime Budget	Actual	$ Variance	% Variance
Community Programs	$ 13,769	$ 4,862	$ 8,907	64.69%
Economic Support	2,500	1,090	1,410	56.40%
Elder Services	24,933	10,559	14,374	57.65%
HHS Administration	31,608	34,215	(2,607)	-8.25%
Public Health Service	-	2,560	(2,560)	-100.00%
Social Services	5,976	12,571	(6,595)	-110.36%
Total	**$ 78,786**	**$ 65,857**	**$ 12,929**	16.41%
Public Safety Sp Rev	-	-	-	0.00%

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

Enterprise Fund – Highway (Budget to Actual)

Year to Date September 30, 2026

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 14,339,530	$ 989,710	$ (13,349,820)	7%
Wages & Benefits	(5,829,355)	(5,776,417)	52,938	99%
Operating Expense	(7,321,296)	(8,153,649)	(832,353)	111%
Interdepartmental	(2,024,804)	(2,022,212)	2,592	100%
Capital Outlay	(2,833,644)	(1,994,659)	838,985	70%
Total Expenses	(18,009,099)	(17,946,937)	62,162	100%
Other Financing	(655,086)	27,443	682,529	4%
Change in Fund Balance	$ (4,324,655)	$ (16,929,784)	$ (12,605,129)	391%



Enterprise Fund – Highway (Variance Change)

Year to Date September 30, 2026

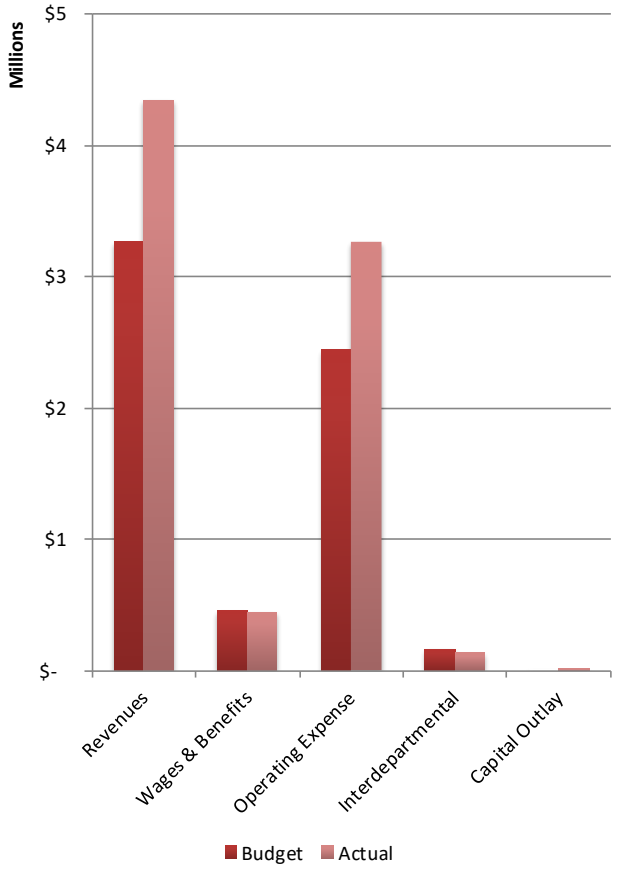
	Variance		
	Prior Month	**Current Month**	**Change**
Revenues	$ (6,832,585)	$ (13,349,820)	$ (6,517,235)
Wages & Benefits	94,278	52,938	(41,340)
Operating Expense	(584,601)	(832,353)	(247,752)
Interdepartmental	(13,884)	2,592	16,476
Capital Outlay	864,472	838,985	(25,487)
Total Expenses	360,265	62,162	(298,103)
Other Financing	57,529	682,529	625,000
Change in Fund Balance	$ (6,414,791)	$ (12,605,129)	$ (6,190,338)

- Revenues are less than budgeted due computer software updated – State/Muni invoicing is current. Data transfer form job costing system to the financial reporting system needs to occur along with transfer of County construction projects
- Operating expense variance is due to inventory withdrawals from new software, data transfer from job costing system to the financial reporting system needing to occur, and more engineer services and equipment rentals than budgeted
- Capital outlay variance is due to the timing of the budget spread versus when the items plan to be purchased

Enterprise Fund – Lake Breeze Aviation (Budget to Actual)

Year to Date September 30, 2026

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 3,265,534	$ 4,344,488	$ 1,078,954	133%
Wages & Benefits	(455,805)	(442,385)	13,420	97%
Operating Expense	(2,439,221)	(3,266,672)	(827,451)	134%
Interdepartmental	(165,381)	(133,056)	32,325	80%
Capital Outlay	-	(7,691)	(7,691)	N/A
Total Expenses	(3,060,407)	(3,849,804)	(789,397)	126%
Other Financing	(100,000)	-	100,000	0%
Change in Fund Balance	$ 105,127	$ 494,684	$ 389,557	471%



Enterprise Fund – Lake Breeze Aviation (Variance Change)

Year to Date September 30, 2026

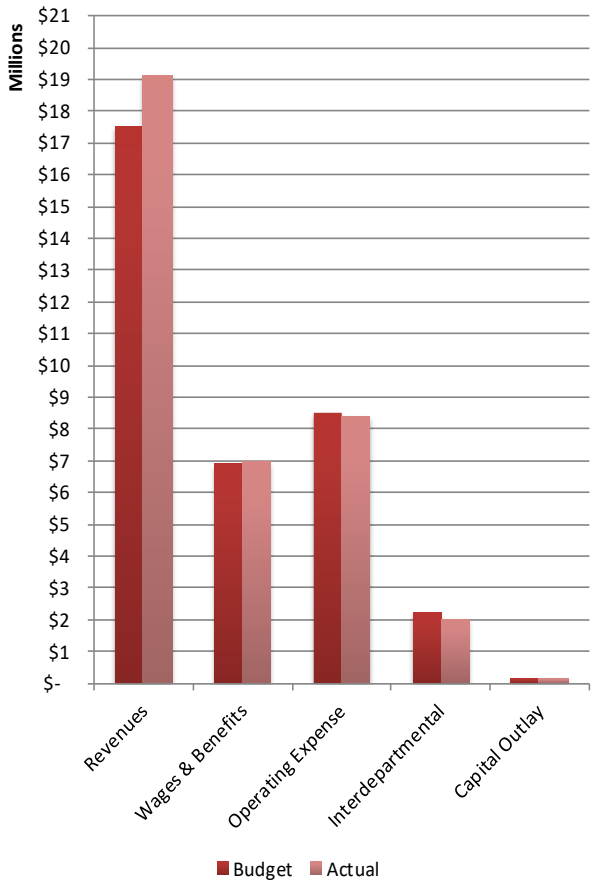
	Prior Month	Current Month	Variance Change
Revenues	$ 538,832	$ 1,078,954	$ 540,122
Wages & Benefits	15,849	13,420	(2,429)
Operating Expense	(479,036)	(827,451)	(348,415)
Interdepartmental	27,953	32,325	4,372
Capital Outlay	(7,691)	(7,691)	-
Total Expenses	(442,925)	(789,397)	(346,472)
Other Financing	100,000	100,000	-
Change in Fund Balance	$ 195,907	$ 389,557	$ 193,650

- Revenue variance is due to higher fuel sales and airport services, hangar rentals, and overnight fees than budgeted
- Operating expense change is due to cost of goods sold higher than budgeted to due higher fuel sales

Enterprise Fund – Rocky Knoll (Budget to Actual)

Year to Date September 30, 2026

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 17,550,280	$ 19,113,629	$ 1,563,349	109%
Wages & Benefits	(6,928,925)	(6,948,176)	(19,251)	100%
Operating Expense	(8,509,017)	(8,389,052)	119,965	99%
Interdepartmental	(2,200,480)	(2,026,549)	173,931	92%
Capital Outlay	(135,000)	(142,822)	(7,822)	106%
Total Expenses	(17,773,422)	(17,506,599)	266,823	98%
Other Financing	(187,500)	-	187,500	0%
Change in Fund Balance	$ (410,642)	$ 1,607,030	$ 2,017,672	391%



Enterprise Fund – Rocky Knoll (Variance Change)

Year to Date September 30, 2026

	Prior Month	Current Month	Variance Change
Revenues	$ 1,299,866	$ 1,563,349	$ 263,483
Wages & Benefits	(50,754)	(19,251)	31,503
Operating Expense	295,827	119,965	(175,862)
Interdepartmental	137,113	173,931	36,818
Capital Outlay	(7,822)	(7,822)	-
Total Expenses	374,364	266,823	(107,541)
Other Financing	(187,500)	187,500	375,000
Change in Fund Balance	$ 1,486,730	$ 2,017,672	$ 530,942

- Revenues are more than budgeted due to higher census and resident payor source mix. Census for September was budgeted for 130 and actual was 141.82
- Operating Expense variance is timing of the budget spread
- Positive Interdepartmental expenses variance are a result of budget versus actual mix of insurance types taken

Enterprise Fund – Department Analysis

Year to Date September 30, 2026

Overall Budget

Department	Revenue	Variances: Expenditures	Variances: Other Financing	Total	% of Outflow
Lake Breeze Aviation	$ 1,078,954	$ (789,397)	$ 100,000	$ 389,557	12.73%
Highway	$ (13,349,820)	$ 62,162	$ 682,529	$ (12,605,129)	-69.99%
Rocky Knoll	$ 1,563,349	$ 266,823	$ 187,500	$ 2,017,672	8.96%
Total	**$ (10,707,517)**	**$ (460,412)**	**$ 970,029**	**$ (10,197,900)**	

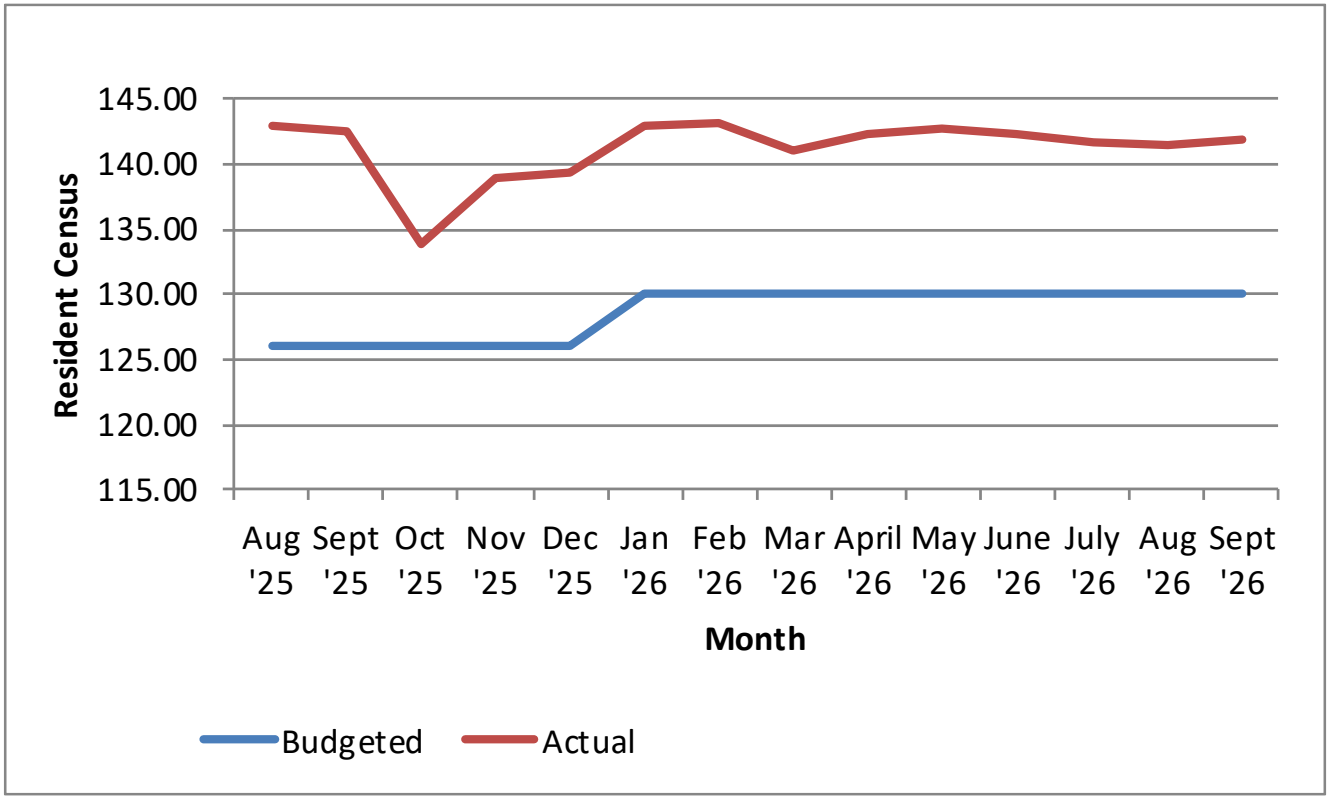
Overtime

Department	Budget	Overtime: Actual	$ Variance	% Variance
Lake Breeze Aviation	$ 39,128	$ 21,592	$ 17,536	44.82%
Highway	$ 430,957	$ 590,675	$ (159,718)	-37.06%
Rocky Knoll	$ 435,417	$ 223,371	$ 212,046	39.68%
Total	**$ 905,502**	**$ 835,638**	**$ 69,864**	

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

Rocky Knoll (Budget to Actual Census)

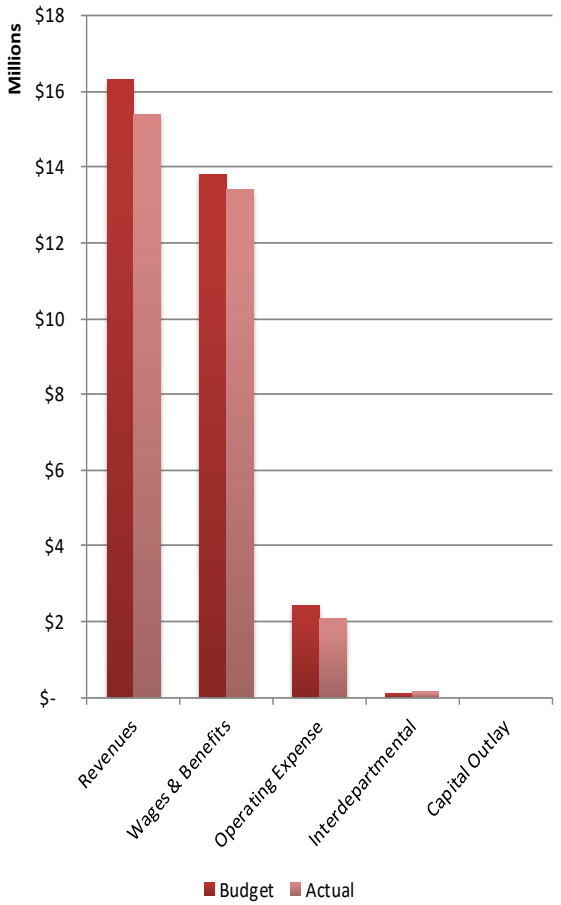
September 30, 2026 (13 Month History)



Internal Services (Budget to Actual)

Year to Date September 30, 2026

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 16,350,821	$ 15,405,616	$ (945,205)	94%
Wages & Benefits	(13,832,377)	(13,409,065)	423,312	97%
Operating Expense	(2,420,888)	(2,055,980)	364,908	85%
Interdepartmental	(106,546)	(128,009)	(21,463)	120%
Capital Outlay	-	-	-	N/A
Total Expenses	(16,359,811)	(15,593,054)	766,757	95%
Other Financing	(60,000)	-	60,000	0%
Change in Fund Balance	$ (68,990)	$ (187,438)	$ (118,448)	272%



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

Internal Services (Variance Change)

Year to Date September 30, 2026

	Variance		
	Prior Month	**Current Month**	**Change**
Revenues	$(1,229,754)	$ (945,205)	$ 284,549
Wages & Benefits	420,024	423,312	3,288
Operating Expense	121,957	364,908	242,951
Interdepartmental	(19,379)	(21,463)	(2,084)
Capital Outlay	-	-	-
Total Expenses	522,602	766,757	244,155
Other Financing	40,000	60,000	20,000
Change in Fund Balance	$ (667,152)	$ (118,448)	$ 548,704

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

Internal Service Fund – Department Analysis

Year to Date September 30, 2026

Overall Budget

Department	Revenue Variances	Expenditures Variances	Other Financing Variances	Total Variances	% of Outflow
Employee Benefits & Insurance	$ (904,677)	$ 341,617	$ -	$ (563,060)	-4.25%
Information Technology	12,387	443,372	60,000	515,759	20.69%
Insurance	(52,915)	(18,232)	-	(71,147)	-11.59%
Total	**$ (945,205)**	**$ 766,757**	**$ 60,000**	**$ (118,448)**	

Overtime

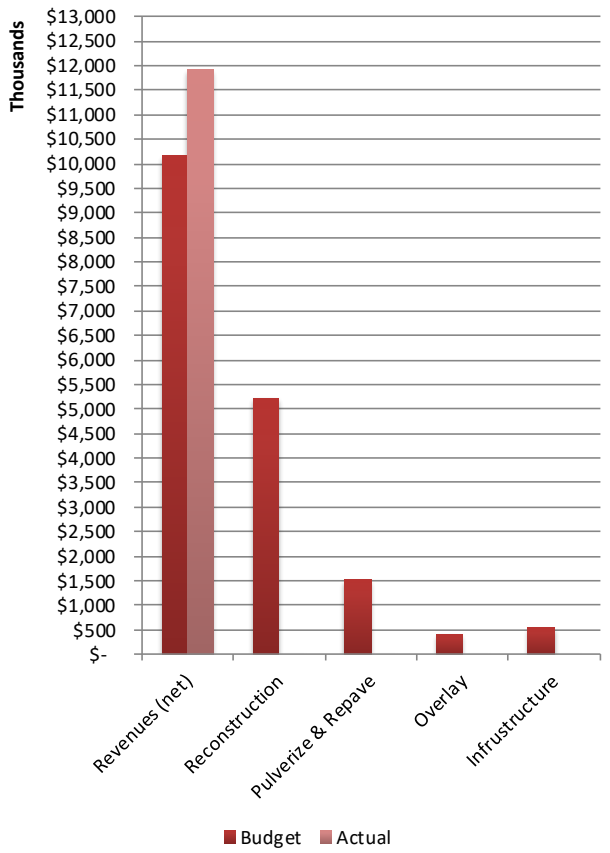
Department	Budget	Actual	$ Variance	% Variance
Employee Benefits & Insurance	$ -	$ -	$ -	0.00%
Information Systems	-	270	(270)	100.00%
Insurance	-	-	-	0.00%
Total	**$ -**	**$ 270**	**$ (270)**	100.00%

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

Transportation Fund (Budget to Actual)

Year to Date September 30, 2026

	Budget	Actual	Variance	% Actual to Budget
County Sales Tax	$ 11,368,090	$ 14,331,856	$ 2,963,766	126%
Sales Tax Distribution	(1,211,926)	(2,423,852)	(1,211,926)	200%
Total Revenues	10,156,164	11,908,004	1,751,840	117%
Reconstruction	(5,208,638)	-	5,208,638	0%
Pulverize & Repave	(1,512,144)	-	1,512,144	0%
Overlay	(410,716)	-	410,716	0%
Sealcoating	(539,286)	-	539,286	0%
Infrastructure	-	-	-	N/A
Total Expenses	(7,670,784)	-	7,670,784	0%
Other Financing	(2,046,022)	-	2,046,022	0%
Change in Fund Balance	$ 439,358	$ 11,908,004	$ 11,468,646	2710%



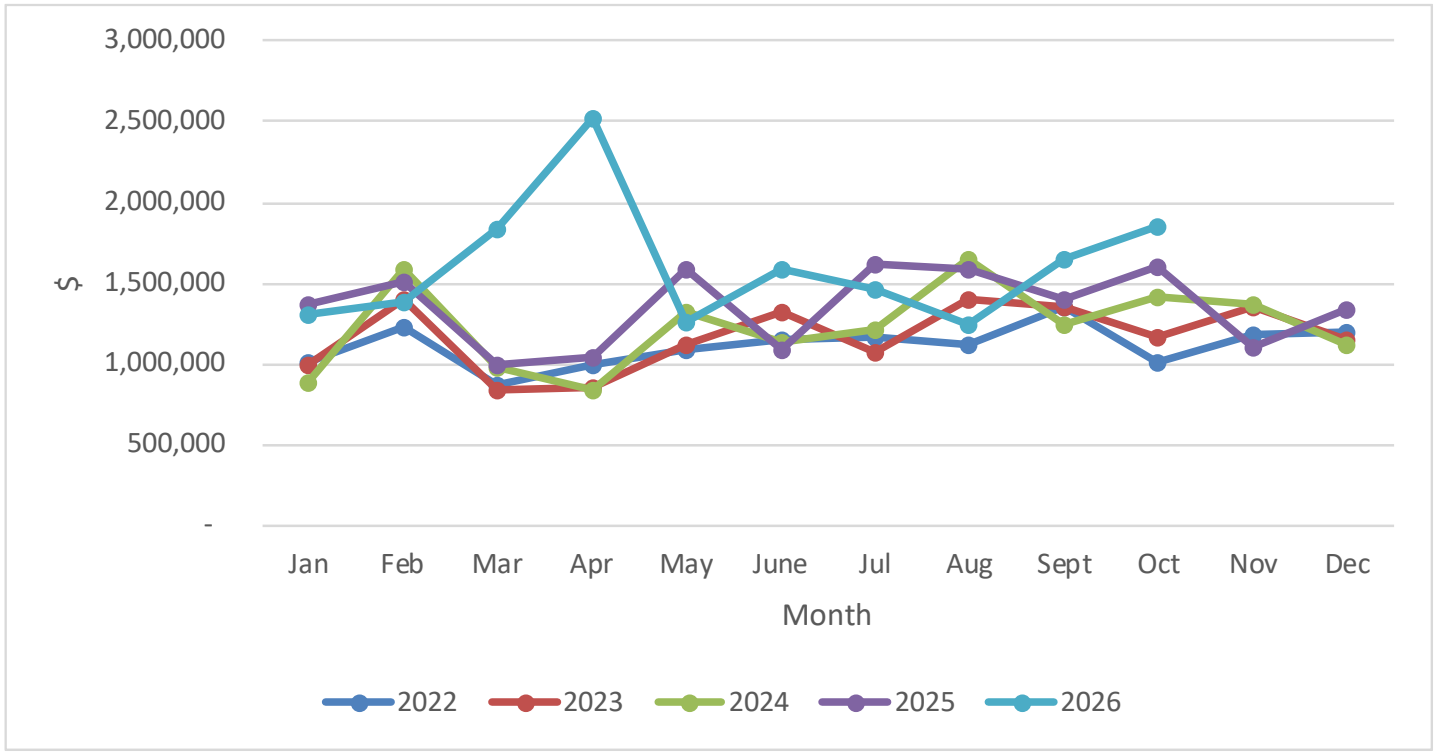
Transportation Fund (Variance Change)

Year to Date September 30, 2026

	Prior Month	Variance Current Month	Change
County Sales Tax	$ 1,415,586	$ 2,963,766	$ 1,548,180
Sales Tax Distribution	(8)	$ (1,211,926)	(1,211,918)
Total Revenues	1,415,578	1,751,840	336,262
Reconstruction	4,166,911	5,208,638	1,041,727
Pulverize & Repave	1,209,716	1,512,144	302,428
Overlay	328,574	410,716	82,142
Sealcoating	431,429	539,286	107,857
Infrastructure	-	-	-
Total Expenses	6,136,630	7,670,784	1,534,154
Other Financing	1,946,022	2,046,022	100,000
Change in Fund Balance	$ 9,498,230	$ 11,468,646	$ 1,970,416

Transportation Fund

(Actual County Sales Tax Received by Month)



Questions…

3rd Quarter Variances

Ending

September 30, 2026

QUARTERLY VARIANCE INDEX

GENERAL FUND	TOTAL VARIANCE	PAGE
Airport	(67,016.96)	2 - 3
Building Services	655,558.44	4 - 5
Clerk of Courts	135,118.97	6 - 7
Circuit Court	68,484.28	8 - 9
Corporation Counsel	3,608.79	10 - 11
County Administrator	1,987.31	12 - 13
County Board	19,927.44	14 - 15
County Clerk	(7,044.93)	16 - 17
District Attorney	15,643.35	18 - 19
Finance	71,314.59	20 - 21
Human Resources	52,445.89	22 - 23
Medical Examiner	2,345.63	24 - 25
Non-Departmental	3,287,830.11	26 - 27
Planning & Resources	(54,217.23)	28 - 29
Register of Deeds	253,536.80	30 - 31
Sheriff	(1,396,494.53)	32 - 33
Treasurer	87,192.27	34 - 35
UW Extension	96,636.21	36 - 37
UW Green Bay - Sheboygan Campus	(20,524.57)	38 - 39
Veterans Commission	(175.80)	40 - 41
Veterans Service	24,999.82	42 - 43
H&HS FUND		
Health & Human Services Fund	(1,300,658.71)	44 - 46
ENTERPRISE FUND		
Highway	($14,812,599.00)	47 - 48
Lake Breeze Aviation	121,611.13	49 - 50
Rocky Knoll Health Care Center	1,324,978.11	51 - 53
INTERNAL SERVICE FUND		
Employee Benefits & Insurance	(563,059.33)	54 - 55
Information Technology	313,846.45	56 - 57
Insurance	(71,147.35)	58 - 59

*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 9/30/2026

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Revenues		
	Public Charges for Services	174,576.13	Kohler payments listed under Other Revenue
	Interest and Other Revenues	(152,895.69)	Kohler payments listed under Other Revenue instead of Public Charges. Should correct in q4
	Expenses		
	Wages & Benefits	(30,325.16)	Weekend snow operations; Time not charged to FBO for Superintendent / Maintenance
	Operating Expenses	(93,460.75)	Need for Customs Services during through May less than budgeted
	Interdepartmental Charges	($8,993.49)	Additional electrical repairs
	Capital Outlay	$44,082.00	2025 Carryover into the 2026 budget
	Variances Less Than Justification Threshold		
	TOTAL	**(67,016.96)**	**Negative**

YTD Available Budget Report

Account Number	Account Desc	Original Budget	Transfers	Revised Budget	YTD Actuals	Encumbrances	Available Budget	% Used
187 Airport		6,405.00	58,577.00	64,982.00	131,998.96	1,161.41	(68,178.37)	204.92 %
45 Public Chgs Service		(263,709.00)	0.00	(263,709.00)	(438,285.13)	0.00	174,576.13	166.20 %
		(263,709.00)	0.00	(263,709.00)	(438,285.13)	0.00	174,576.13	166.20 %
46 Interest-Other Inc		(144,806.00)	0.00	(144,806.00)	8,089.69	0.00	(152,895.69)	-5.59 %
		(144,806.00)	0.00	(144,806.00)	8,089.69	0.00	(152,895.69)	-5.59 %
53 Operating Expenditur		266,963.00	0.00	266,963.00	360,423.75	1,161.41	(94,622.16)	135.44 %
		266,963.00	0.00	266,963.00	360,423.75	1,161.41	(94,622.16)	135.44 %
55 InterDptl Charges		78,458.00	0.00	78,458.00	87,451.49	0.00	(8,993.49)	111.46 %
		78,458.00	0.00	78,458.00	87,451.49	0.00	(8,993.49)	111.46 %
41 Taxes		(72,012.00)	0.00	(72,012.00)	(72,012.00)	0.00	0.00	100.00 %
		(72,012.00)	0.00	(72,012.00)	(72,012.00)	0.00	0.00	100.00 %
42 InterGovtl Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
47 Interdeptl Revenue		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
51 Personnel Reltd Exp		141,511.00	0.00	141,511.00	171,836.16	0.00	(30,325.16)	121.43 %
		141,511.00	0.00	141,511.00	171,836.16	0.00	(30,325.16)	121.43 %
56 Capital Outlay		0.00	58,577.00	58,577.00	14,495.00	0.00	44,082.00	24.75 %
		0.00	58,577.00	58,577.00	14,495.00	0.00	44,082.00	24.75 %
63 Op Transfers-Funds		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
	Grand Total:	6,405.00	58,577.00	64,982.00	131,998.96	1,161.41	(68,178.37)	204.92 %

VARIANCE REPORT FOR DEPARTMENT -- BUILDING SERVICES
FOR THE QUARTER ENDING 9/30/2026

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Revenues		
	Interest and Other Revenues	$56,238.18	Positive due to Museum lease agreement of allocation limits and reimbursement for costs associated with maintenance and sale of items.
	Interdepartmental Revenues	$146,322.23	Revenue increased due to second electrician
	Expenses		
	Wages & Benefits	$176,411.24	Due to vacant positions
	Operating Expenses	$216,331.67	Encumbered dollars for boiler replacement at LEC. Moving expenses to County incidental expenses fund. Encumbered dollars for Museum boilers, humidifier, and RTU. Moving expenses to Building Services incidental expenses.
	Interdepartmental Charges	$35,771.89	Lower due to vacancies
	Capital Outlay	$10,348.50	Reallocating heat wheel replacement to LEC boiler replacement.
	Variances Less Than Justification Threshold	**$14,134.73**	
	TOTAL	**655,558.44**	**Positive**

YTD Available Budget Report

Account Number	Account Desc	Original Budget	Transfers	Revised Budget	YTD Actuals	Encumbrances	Available Budget	% Used
198 Building Services		20,163.00	394,329.00	414,492.00	(241,066.44)	109,816.60	545,741.84	-31.67 %
42 InterGovtl Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
46 Interest-Other Inc		(8,105.00)	0.00	(8,105.00)	(64,343.18)	0.00	56,238.18	793.87 %
		(8,105.00)	0.00	(8,105.00)	(64,343.18)	0.00	56,238.18	793.87 %
51 Personnel Reltd Exp		1,546,103.00	0.00	1,546,103.00	1,369,691.76	0.00	176,411.24	88.59 %
		1,546,103.00	0.00	1,546,103.00	1,369,691.76	0.00	176,411.24	88.59 %
53 Operating Expenditur		1,074,268.00	394,329.00	1,468,597.00	1,252,265.33	109,816.60	106,515.07	92.75 %
		1,074,268.00	394,329.00	1,468,597.00	1,252,265.33	109,816.60	106,515.07	92.75 %
55 InterDptl Charges		445,137.00	0.00	445,137.00	409,365.11	0.00	35,771.89	91.96 %
		445,137.00	0.00	445,137.00	409,365.11	0.00	35,771.89	91.96 %
47 Interdeptl Revenue		(650,482.00)	0.00	(650,482.00)	(796,804.23)	0.00	146,322.23	122.49 %
		(650,482.00)	0.00	(650,482.00)	(796,804.23)	0.00	146,322.23	122.49 %
41 Taxes		(2,489,758.00)	0.00	(2,489,758.00)	(2,489,758.00)	0.00	0.00	100.00 %
		(2,489,758.00)	0.00	(2,489,758.00)	(2,489,758.00)	0.00	0.00	100.00 %
45 Public Chgs Service		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
56 Capital Outlay		103,000.00	0.00	103,000.00	92,651.50	0.00	10,348.50	89.95 %
		103,000.00	0.00	103,000.00	92,651.50	0.00	10,348.50	89.95 %
63 Op Transfers-Funds		0.00	0.00	0.00	(14,134.73)	0.00	14,134.73	100.00 %
		0.00	0.00	0.00	(14,134.73)	0.00	14,134.73	100.00 %
72 Transfer to Oth Fund		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
	Grand Total:	20,163.00	394,329.00	414,492.00	(241,066.44)	109,816.60	545,741.84	-31.67 %

VARIANCE REPORT FOR DEPARTMENT -- CLERK OF COURTS
FOR THE QUARTER ENDING 9/30/2026

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Revenues		
	Intergovernmental Revenues	($49,736.72)	Greater than budgeted Psychologist & Interpreter fees
	Fines, Forfeits & penalties	$60,506.87	use of state tax intercept program, state debt collection, and daily collection efforts caused a positive variance for ordinance violation fees.
	Public Charges for Services	$110,539.73	use of state tax intercept program, state debt collection, and daily collection efforts caused a positive variance for ordinance violation fees.
	Interdepartmental Revenues	($4,129.30)	Less revenue due to cancelled Child Support Agency court time
	Expenses		
	Wages & Benefits	$63,846.76	Due to vacant positions
	Operating Expenses	($5,839.69)	Greater than budgeted psychologist and interpreter fees.
	Interdepartmental Charges	($40,208.68)	Due to employee insurance elections.
	Variances Less Than Justification Threshold	**$140.00**	
	TOTAL	**$135,118.97**	**Positive**

YTD Available Budget Report

Account Number	Account Desc	Original Budget	Transfers	Revised Budget	YTD Actuals	Encumbrances	Available Budget	% Used
191 Clerk of Courts		(12,025.00)	(399,831.75)	(411,856.75)	(546,975.72)	0.00	135,118.97	132.81 %
42 InterGovtl Revenues		(572,684.00)	5,456.25	(567,227.75)	(517,491.03)	0.00	(49,736.72)	91.23 %
		(572,684.00)	5,456.25	(567,227.75)	(517,491.03)	0.00	(49,736.72)	91.23 %
53 Operating Expenditur		875,262.00	(120,080.50)	755,181.50	761,021.19	0.00	(5,839.69)	100.77 %
		875,262.00	(120,080.50)	755,181.50	761,021.19	0.00	(5,839.69)	100.77 %
41 Taxes		(1,069,894.00)	0.00	(1,069,894.00)	(1,069,894.00)	0.00	0.00	100.00 %
		(1,069,894.00)	0.00	(1,069,894.00)	(1,069,894.00)	0.00	0.00	100.00 %
45 Public Chgs Service		(583,050.00)	32,001.00	(551,049.00)	(661,588.73)	0.00	110,539.73	120.06 %
		(583,050.00)	32,001.00	(551,049.00)	(661,588.73)	0.00	110,539.73	120.06 %
51 Personnel Reltd Exp		1,239,181.00	(229,069.75)	1,010,111.25	946,264.49	0.00	63,846.76	93.68 %
		1,239,181.00	(229,069.75)	1,010,111.25	946,264.49	0.00	63,846.76	93.68 %
55 InterDptl Charges		379,286.00	(88,138.75)	291,147.25	331,355.93	0.00	(40,208.68)	113.81 %
		379,286.00	(88,138.75)	291,147.25	331,355.93	0.00	(40,208.68)	113.81 %
63 Op Transfers-Funds		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
44 Fines Frft Penalty		(249,001.00)	0.00	(249,001.00)	(309,507.87)	0.00	60,506.87	124.30 %
		(249,001.00)	0.00	(249,001.00)	(309,507.87)	0.00	60,506.87	124.30 %
46 Interest-Other Inc		0.00	0.00	0.00	(140.00)	0.00	140.00	100.00 %
		0.00	0.00	0.00	(140.00)	0.00	140.00	100.00 %
47 Interdeptl Revenue		(31,125.00)	0.00	(31,125.00)	(26,995.70)	0.00	(4,129.30)	86.73 %
		(31,125.00)	0.00	(31,125.00)	(26,995.70)	0.00	(4,129.30)	86.73 %
	Grand Total:	(12,025.00)	(399,831.75)	(411,856.75)	(546,975.72)	0.00	135,118.97	132.81 %

VARIANCE REPORT FOR DEPARTMENT -- Circuit Court
FOR THE QUARTER ENDING 9/30/2026

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Revenues		
	Intergovernmental Revenues	$11,902.77	State GAL payment for Probate is more than budgeted.
	Public Charges for Service	$7,048.38	Due to less more than anticipated Probate and Mediation fees
	Interdepartmental Revenues	$2,947.11	More than budgeted IVD cases taken by Court Commissioner
	Expenses		
	Wages & Benefits	$35,925.37	Lower wages and benefits than budgeted
	Operating Expenses	($13,587.15)	Psychologist fees for Probate is higher than expected
	Interdepartmental Charges	$23,473.80	Lower employee related benefits than budgeted
	Variances Less Than Justification Threshold	**$774.00**	
	TOTAL	**$68,484.28**	**Positive**

YTD Available Budget Report

Account Number	Account Desc	Original Budget	Transfers	Revised Budget	YTD Actuals	Encumbrances	Available Budget	% Used
190 Circuit Court		(4,076.00)	399,831.75	395,755.75	327,271.47	0.00	68,484.28	82.70 %
51 Personnel Reltd Exp		233,656.00	229,069.75	462,725.75	426,800.38	0.00	35,925.37	92.24 %
		233,656.00	229,069.75	462,725.75	426,800.38	0.00	35,925.37	92.24 %
53 Operating Expenditur		22,775.00	120,895.50	143,670.50	157,257.65	0.00	(13,587.15)	109.46 %
		22,775.00	120,895.50	143,670.50	157,257.65	0.00	(13,587.15)	109.46 %
55 InterDptl Charges		34,854.00	87,323.75	122,177.75	98,703.95	0.00	23,473.80	80.79 %
		34,854.00	87,323.75	122,177.75	98,703.95	0.00	23,473.80	80.79 %
42 InterGovtl Revenues		0.00	(5,456.25)	(5,456.25)	(17,359.02)	0.00	11,902.77	318.16 %
		0.00	(5,456.25)	(5,456.25)	(17,359.02)	0.00	11,902.77	318.16 %
45 Public Chgs Service		(21,895.00)	(32,001.00)	(53,896.00)	(60,944.38)	0.00	7,048.38	113.08 %
		(21,895.00)	(32,001.00)	(53,896.00)	(60,944.38)	0.00	7,048.38	113.08 %
46 Interest-Other Inc		(3,976.00)	0.00	(3,976.00)	(4,750.00)	0.00	774.00	119.47 %
		(3,976.00)	0.00	(3,976.00)	(4,750.00)	0.00	774.00	119.47 %
41 Taxes		(260,490.00)	0.00	(260,490.00)	(260,490.00)	0.00	0.00	100.00 %
		(260,490.00)	0.00	(260,490.00)	(260,490.00)	0.00	0.00	100.00 %
47 Interdeptl Revenue		(9,000.00)	0.00	(9,000.00)	(11,947.11)	0.00	2,947.11	132.74 %
		(9,000.00)	0.00	(9,000.00)	(11,947.11)	0.00	2,947.11	132.74 %
63 Op Transfers-Funds		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
	Grand Total:	(4,076.00)	399,831.75	395,755.75	327,271.47	0.00	68,484.28	82.70 %

VARIANCE REPORT FOR DEPARTMENT -- CORPORATION COUNSEL
FOR THE QUARTER ENDING 9/30/2026

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Revenues		
	Interest and Other Revenues	2,163.54	More than anticipated revenues related to customer cases.
X	Interdepartmental Revenues	(5,028.68)	This is reimbursement between Corp Counsel and HHS based on wage and benefit expenses so is also less than budgeted as seen in the wages below.
	Expenses		
X	Wages & Benefits	$3,648.45	Timing of the payroll spread for the budget.
	Operating Expenses	$2,855.00	No expenses so far for mileage, meals, dues, or filing fees. The budgeted law subscriptions is no longer needed.
	Variances Less Than Justification Threshold	**(29.52)**	
	TOTAL	**3,608.79**	**Positive**

YTD Available Budget Report

Account Number	Account Desc	Original Budget	Transfers	Revised Budget	YTD Actuals	Encumbrances	Available Budget	% Used
188 Corporation Counsel		(2,675.00)	0.00	(2,675.00)	(6,283.79)	0.00	3,608.79	234.92 %
47 Interdeptl Revenue		(271,250.00)	0.00	(271,250.00)	(266,221.32)	0.00	(5,028.68)	98.15 %
		(271,250.00)	0.00	(271,250.00)	(266,221.32)	0.00	(5,028.68)	98.15 %
51 Personnel Reltd Exp		128,837.00	0.00	128,837.00	125,188.55	0.00	3,648.45	97.17 %
		128,837.00	0.00	128,837.00	125,188.55	0.00	3,648.45	97.17 %
53 Operating Expenditur		416,450.00	0.00	416,450.00	413,595.00	0.00	2,855.00	99.31 %
		416,450.00	0.00	416,450.00	413,595.00	0.00	2,855.00	99.31 %
55 InterDptl Charges		11,456.00	0.00	11,456.00	11,485.52	0.00	(29.52)	100.26 %
		11,456.00	0.00	11,456.00	11,485.52	0.00	(29.52)	100.26 %
41 Taxes		(287,906.00)	0.00	(287,906.00)	(287,906.00)	0.00	0.00	100.00 %
		(287,906.00)	0.00	(287,906.00)	(287,906.00)	0.00	0.00	100.00 %
42 InterGovtl Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
45 Public Chgs Service		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
46 Interest-Other Inc		(262.00)	0.00	(262.00)	(2,425.54)	0.00	2,163.54	925.95 %
		(262.00)	0.00	(262.00)	(2,425.54)	0.00	2,163.54	925.95 %
	Grand Total:	(2,675.00)	0.00	(2,675.00)	(6,283.79)	0.00	3,608.79	234.92 %

VARIANCE REPORT FOR DEPARTMENT -- COUNTY ADMINISTRATOR
FOR THE QUARTER ENDING 9/30/2026

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET		EXPLANATION OF VARIANCE
	Expenses			
	Wages & Benefits	$5,275.92		Timing of wage step-ups throughout the calendar year leads to higher impact later in the year than earlier.
	Operating Expenses	$3,476.15		Lodging, commercial transportation, seminars, employee recognition, and general supplies under budget
	Interdepartmental Charges	($6,764.76)		Mid-year change in benefit election, entry to be made to move benefits for position split between County Administrator's Office and County Board
	TOTAL	**1,987.31**	**Positive**	

YTD Available Budget Report

Account Number	Account Desc	Original Budget	Transfers	Revised Budget	YTD Actuals	Encumbrances	Available Budget	% Used
193 County Administrator		(2,507.00)	0.00	(2,507.00)	(4,494.31)	0.00	1,987.31	179.26 %
41 Taxes		(308,097.00)	0.00	(308,097.00)	(308,097.00)	0.00	0.00	100.00 %
		(308,097.00)	0.00	(308,097.00)	(308,097.00)	0.00	0.00	100.00 %
42 InterGovtl Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
46 Interest-Other Inc		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
47 Interdeptl Revenue		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
51 Personnel Reltd Exp		272,162.00	0.00	272,162.00	266,886.08	0.00	5,275.92	98.06 %
		272,162.00	0.00	272,162.00	266,886.08	0.00	5,275.92	98.06 %
53 Operating Expenditur		9,904.00	0.00	9,904.00	6,427.85	0.00	3,476.15	64.90 %
		9,904.00	0.00	9,904.00	6,427.85	0.00	3,476.15	64.90 %
55 InterDptl Charges		23,524.00	0.00	23,524.00	30,288.76	0.00	(6,764.76)	128.76 %
		23,524.00	0.00	23,524.00	30,288.76	0.00	(6,764.76)	128.76 %
63 Op Transfers-Funds		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
	Grand Total:	(2,507.00)	0.00	(2,507.00)	(4,494.31)	0.00	1,987.31	179.26 %

VARIANCE REPORT FOR DEPARTMENT -- COUNTY BOARD
FOR THE QUARTER ENDING 9/30/2026

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Expenses		
	Wages & Benefits	$16,219.22	Fewer per diems requested than allocated as part of 2026 budget
	Operating Expenses	$1,429.59	Less lodging and general supplies than budgeted
	Interdepartmental Charges	$1,968.63	Entry to be made to move benefits for position split between County Administrator's Office and County Board
	Variances Less Than Justification Threshold	$310.00	
	TOTAL	**19,927.44**	**Positive**

YTD Available Budget Report

Account Number	Account Desc	Original Budget	Transfers	Revised Budget	YTD Actuals	Encumbrances	Available Budget	% Used
186 County Board		6,614.00	0.00	6,614.00	(13,313.44)	0.00	19,927.44	-201.29 %
41 Taxes		(198,589.00)	0.00	(198,589.00)	(198,589.00)	0.00	0.00	100.00 %
		(198,589.00)	0.00	(198,589.00)	(198,589.00)	0.00	0.00	100.00 %
46 Interest-Other Inc		0.00	0.00	0.00	(310.00)	0.00	310.00	100.00 %
		0.00	0.00	0.00	(310.00)	0.00	310.00	100.00 %
51 Personnel Reltd Exp		117,480.00	0.00	117,480.00	101,260.78	0.00	16,219.22	86.19 %
		117,480.00	0.00	117,480.00	101,260.78	0.00	16,219.22	86.19 %
53 Operating Expenditur		40,946.00	0.00	40,946.00	39,516.41	0.00	1,429.59	96.51 %
		40,946.00	0.00	40,946.00	39,516.41	0.00	1,429.59	96.51 %
55 InterDptl Charges		46,777.00	0.00	46,777.00	44,808.37	0.00	1,968.63	95.79 %
		46,777.00	0.00	46,777.00	44,808.37	0.00	1,968.63	95.79 %
63 Op Transfers-Funds		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
	Grand Total:	6,614.00	0.00	6,614.00	(13,313.44)	0.00	19,927.44	-201.29 %

VARIANCE REPORT FOR DEPARTMENT -- COUNTY CLERK OFFICE
FOR THE QUARTER ENDING 9/30/2026

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Revenues		
X	Intergovernmental Revenues	($10,733.65)	Awaiting election related reimbursement from municipalities.
X	Licenses and Permits	$40,319.45	Dog license fees have yet to be paid out.
	Public Charges for Services	$661.16	Passport photos ahead of budget.
	Expenses		
X	Wages & Benefits	$6,566.41	Did not properly budget new mid-year staff wage increases.
	Operating Expenses	($6,768.49)	Higher than expected advertising costs.
X	Interdepartmental Charges	($36,915.31)	Higher than expected ballot printing cost but will recoup a portion from municipal and school districts (referendum on ballots).
	Variances Less Than Justification Threshold	**($174.50)**	
	TOTAL	**($7,044.93)**	**Negative**

YTD Available Budget Report

Account Number	Account Desc	Original Budget	Transfers	Revised Budget	YTD Actuals	Encumbrances	Available Budget	% Used
197 County Clerk		(18,821.00)	0.00	(18,821.00)	(11,776.07)	0.00	(7,044.93)	62.57 %
53 Operating Expenditur		43,550.00	0.00	43,550.00	50,318.49	0.00	(6,768.49)	115.54 %
		43,550.00	0.00	43,550.00	50,318.49	0.00	(6,768.49)	115.54 %
55 InterDptl Charges		64,846.00	0.00	64,846.00	101,761.31	0.00	(36,915.31)	156.93 %
		64,846.00	0.00	64,846.00	101,761.31	0.00	(36,915.31)	156.93 %
41 Taxes		(211,147.00)	0.00	(211,147.00)	(211,147.00)	0.00	0.00	100.00 %
		(211,147.00)	0.00	(211,147.00)	(211,147.00)	0.00	0.00	100.00 %
43 Licenses, Permits		(42,755.00)	0.00	(42,755.00)	(83,074.45)	0.00	40,319.45	194.30 %
		(42,755.00)	0.00	(42,755.00)	(83,074.45)	0.00	40,319.45	194.30 %
45 Public Chgs Service		(11,667.00)	0.00	(11,667.00)	(12,328.16)	0.00	661.16	105.67 %
		(11,667.00)	0.00	(11,667.00)	(12,328.16)	0.00	661.16	105.67 %
46 Interest-Other Inc		(207.00)	0.00	(207.00)	(25.00)	0.00	(182.00)	12.08 %
		(207.00)	0.00	(207.00)	(25.00)	0.00	(182.00)	12.08 %
47 Interdeptl Revenue		(87.00)	0.00	(87.00)	(94.50)	0.00	7.50	108.05 %
		(87.00)	0.00	(87.00)	(94.50)	0.00	7.50	108.05 %
51 Personnel Reltd Exp		170,646.00	0.00	170,646.00	164,079.59	0.00	6,566.41	96.15 %
		170,646.00	0.00	170,646.00	164,079.59	0.00	6,566.41	96.15 %
56 Capital Outlay		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
63 Op Transfers-Funds		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
42 InterGovtl Revenues		(32,000.00)	0.00	(32,000.00)	(21,266.35)	0.00	(10,733.65)	66.46 %
		(32,000.00)	0.00	(32,000.00)	(21,266.35)	0.00	(10,733.65)	66.46 %
	Grand Total:	(18,821.00)	0.00	(18,821.00)	(11,776.07)	0.00	(7,044.93)	62.57 %

VARIANCE REPORT FOR DEPARTMENT -- DISTRICT ATTORNEY
FOR THE QUARTER ENDING 9/30/2026

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Revenues		
X	Intergovernmental Revenues	($73,822.15)	Have not received the second half of the State Reimbursement
	Public Charges for Services	$25,512.13	State revenue percent higher than anticipated
	Expenses		
	Wages & Benefits	$49,648.05	Changes in staffing and timing of the payroll spread
	Operating Expenses	$15,904.04	Less services purchased than anticipated.
	Interdepartmental Charges	($1,421.52)	Changes in staffing and timing of the payroll spread
	Variances Less Than Justification Threshold	**($177.20)**	
	TOTAL	**15,643.35**	**Positive**

YTD Available Budget Report

Account Number	Account Desc	Original Budget	Transfers	Revised Budget	YTD Actuals	Encumbrances	Available Budget	% Used
192 District Attorney		(43,698.00)	0.00	(43,698.00)	(59,341.35)	5,062.23	10,581.12	124.21 %
42 InterGovtl Revenues		(156,393.00)	0.00	(156,393.00)	(82,570.85)	0.00	(73,822.15)	52.80 %
		(156,393.00)	0.00	(156,393.00)	(82,570.85)	0.00	(73,822.15)	52.80 %
45 Public Chgs Service		(33,976.00)	0.00	(33,976.00)	(59,488.13)	0.00	25,512.13	175.09 %
		(33,976.00)	0.00	(33,976.00)	(59,488.13)	0.00	25,512.13	175.09 %
46 Interest-Other Inc		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
51 Personnel Reltd Exp		629,434.00	0.00	629,434.00	579,785.95	0.00	49,648.05	92.11 %
		629,434.00	0.00	629,434.00	579,785.95	0.00	49,648.05	92.11 %
53 Operating Expenditur		53,168.00	0.00	53,168.00	37,263.96	5,062.23	10,841.81	79.61 %
		53,168.00	0.00	53,168.00	37,263.96	5,062.23	10,841.81	79.61 %
55 InterDptl Charges		153,386.00	0.00	153,386.00	154,807.52	0.00	(1,421.52)	100.93 %
		153,386.00	0.00	153,386.00	154,807.52	0.00	(1,421.52)	100.93 %
41 Taxes		(688,754.00)	0.00	(688,754.00)	(688,754.00)	0.00	0.00	100.00 %
		(688,754.00)	0.00	(688,754.00)	(688,754.00)	0.00	0.00	100.00 %
47 Interdeptl Revenue		(563.00)	0.00	(563.00)	(385.80)	0.00	(177.20)	68.56 %
		(563.00)	0.00	(563.00)	(385.80)	0.00	(177.20)	68.56 %
	Grand Total:	(43,698.00)	0.00	(43,698.00)	(59,341.35)	5,062.23	10,581.12	124.21 %

VARIANCE REPORT FOR DEPARTMENT -- FINANCE
FOR THE QUARTER ENDING 9/30/2026

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Revenues		
	Intergovernmental Revenues	($19,950.70)	Three City purchasing-agent service billings were posted in November with September 30 effective dates. The remaining variance reflects the actual monthly service charge being below the budgeted rate.
	Interest and Other Revenues	($8,367.48)	Payment Plus rebate revenue is declining as fewer vendors participate, including Highway salt vendors. This revenue source is expected to continue trending downward.
	Interdepartmental Revenues	$53,566.75	Rocky Knoll reimbursement for Wipfli billing services exceeded budget, offsetting the corresponding consulting costs recorded in Finance.
	Expenses		
X	Wages & Benefits	$128,199.05	Vacancies and staffing transitions resulted in wages and related benefits
	Operating Expenses	($19,607.43)	Operating expenses include $89,559 of Wipfli billing-support costs for Rocky Knoll, substantially reimbursed by $89,345 of interdepartmental revenue. Consulting exceeded the period budget by $50,184, while lower software-maintenance, financial-service, computer-system and other expenditures offset $30,577, leaving a $19,607 unfavorable operating-expense variance.
	Interdepartmental Charges	$9,476.40	Health-insurance and printing allocations were below budget, partly offset by employee-wage charges recorded in this category.
	Variances Less Than Justification Threshold	**($72,002.00)**	
	TOTAL	**71,314.59**	**Positive**

YTD Available Budget Report

Account Number	Account Desc	Original Budget	Transfers	Revised Budget	YTD Actuals	Encumbrances	Available Budget	% Used
183 Finance		4,408.00	0.00	4,408.00	(66,906.59)	6,359.52	64,955.07	-1373.57 %
41 Taxes		(1,040,361.00)	0.00	(1,040,361.00)	(1,040,361.00)	0.00	0.00	100.00 %
		(1,040,361.00)	0.00	(1,040,361.00)	(1,040,361.00)	0.00	0.00	100.00 %
42 InterGovtl Revenues		(55,882.00)	0.00	(55,882.00)	(35,931.30)	0.00	(19,950.70)	64.30 %
		(55,882.00)	0.00	(55,882.00)	(35,931.30)	0.00	(19,950.70)	64.30 %
45 Public Chgs Service		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
46 Interest-Other Inc		(33,750.00)	0.00	(33,750.00)	(25,382.52)	0.00	(8,367.48)	75.21 %
		(33,750.00)	0.00	(33,750.00)	(25,382.52)	0.00	(8,367.48)	75.21 %
47 Interdeptl Revenue		(547,095.00)	0.00	(547,095.00)	(600,661.75)	0.00	53,566.75	109.79 %
		(547,095.00)	0.00	(547,095.00)	(600,661.75)	0.00	53,566.75	109.79 %
51 Personnel Reltd Exp		1,289,096.00	0.00	1,289,096.00	1,160,896.95	0.00	128,199.05	90.06 %
		1,289,096.00	0.00	1,289,096.00	1,160,896.95	0.00	128,199.05	90.06 %
53 Operating Expenditur		95,184.00	0.00	95,184.00	114,791.43	6,359.52	(25,966.95)	127.28 %
		95,184.00	0.00	95,184.00	114,791.43	6,359.52	(25,966.95)	127.28 %
55 InterDptl Charges		369,218.00	0.00	369,218.00	359,741.60	0.00	9,476.40	97.43 %
		369,218.00	0.00	369,218.00	359,741.60	0.00	9,476.40	97.43 %
63 Op Transfers-Funds		(72,002.00)	0.00	(72,002.00)	0.00	0.00	(72,002.00)	0.00 %
		(72,002.00)	0.00	(72,002.00)	0.00	0.00	(72,002.00)	0.00 %
	Grand Total:	4,408.00	0.00	4,408.00	(66,906.59)	6,359.52	64,955.07	-1373.57 %

VARIANCE REPORT FOR DEPARTMENT -- HUMAN RESOURCES DEPARTMENT
FOR THE QUARTER ENDING 9/30/2026

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Revenues		
	Interest and Other Revenues	($29,545.53)	It appears that there has been no income from Fitness Reimbursement in spite of an increase in participation. This indicates the employee contributions may not be being credited to the correct accounts.
	Interdepartmental Revenues	($2,545.52)	Employee wages are lower in H1 as compared to full year but budget is spread evenly across the 12 months. The reimbursement is for direct cost, and as wages are lower in H1 the reimbursement is lower as well.
	Expenses		
	Wages & Benefits	$66,236.69	The budgeted wages are spread evenly across the full year but the increase for April and October has not been realized in Q1 therefore the actual is lower than budgeted but as we progress through the year this will come into line. Also Fitness Membership appears to be lower than budgeted. Similar to the revenue, I believe we will need to look into where these expenses are being applied to as I suspect they are not being applied to the correct account.
	Operating Expenses	($2,161.10)	Consulting included a charge from McGrath that is offset with ARPA funds which is a transfer into our budget and therefore budget neutral. It was also discovered that there is a significant overage in Pre-Employment Exams, this is in the process of being corrected.
	Variances Less Than Justification Threshold	**$20,461.35**	
	TOTAL	**52,445.89**	**Positive**

YTD Available Budget Report

Account Number	Account Desc	Original Budget	Transfers	Revised Budget	YTD Actuals	Encumbrances	Available Budget	% Used
199 Human Resources		(1,981.00)	25,000.00	23,019.00	(29,426.89)	0.00	52,445.89	-127.84 %
41 Taxes		(667,054.00)	0.00	(667,054.00)	(667,054.00)	0.00	0.00	100.00 %
		(667,054.00)	0.00	(667,054.00)	(667,054.00)	0.00	0.00	100.00 %
46 Interest-Other Inc		(28,501.00)	0.00	(28,501.00)	1,044.53	0.00	(29,545.53)	-3.67 %
		(28,501.00)	0.00	(28,501.00)	1,044.53	0.00	(29,545.53)	-3.67 %
47 Interdeptl Revenue		(82,001.00)	0.00	(82,001.00)	(79,455.48)	0.00	(2,545.52)	96.90 %
		(82,001.00)	0.00	(82,001.00)	(79,455.48)	0.00	(2,545.52)	96.90 %
51 Personnel Reltd Exp		508,746.00	0.00	508,746.00	442,509.31	0.00	66,236.69	86.98 %
		508,746.00	0.00	508,746.00	442,509.31	0.00	66,236.69	86.98 %
53 Operating Expenditur		187,712.00	25,000.00	212,712.00	214,873.10	0.00	(2,161.10)	101.02 %
		187,712.00	25,000.00	212,712.00	214,873.10	0.00	(2,161.10)	101.02 %
55 InterDptl Charges		152,912.00	0.00	152,912.00	153,645.17	0.00	(733.17)	100.48 %
		152,912.00	0.00	152,912.00	153,645.17	0.00	(733.17)	100.48 %
63 Op Transfers-Funds		(73,795.00)	0.00	(73,795.00)	(94,989.52)	0.00	21,194.52	128.72 %
		(73,795.00)	0.00	(73,795.00)	(94,989.52)	0.00	21,194.52	128.72 %
	Grand Total:	(1,981.00)	25,000.00	23,019.00	(29,426.89)	0.00	52,445.89	-127.84 %

VARIANCE REPORT FOR DEPARTMENT -- MEDICAL EXAMINER
FOR THE QUARTER ENDING 9/30/2026

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Revenues		
	Interest and Other Revenues	$16,203.28	More than anticipated Permit signing (DCs and Cremation). 6 Tissue Harvest occurrences. These were not budgeted for.
	Expenses		
	Wages & Benefits	$14,013.75	Multiple vacancies in the department with hours being covered by Dept
	Operating Expenses	($29,892.73)	2026 has shown an increase of autopsies and transportation costs compared to previous years. This was not anticipated.
	Interdepartmental Charges	$2,021.33	Due to the Worker Compensation Insurance
	Variances Less Than Justification Threshold	**$0.00**	
	TOTAL	**2,345.63**	**Positive**

YTD Available Budget Report

Account Number	Account Desc	Original Budget	Transfers	Revised Budget	YTD Actuals	Encumbrances	Available Budget	% Used
185 Medical Examiner		797.25	0.00	797.25	(1,548.38)	0.00	2,345.63	-194.23 %
41 Taxes		(129,837.00)	0.00	(129,837.00)	(129,837.00)	0.00	0.00	100.00 %
		(129,837.00)	0.00	(129,837.00)	(129,837.00)	0.00	0.00	100.00 %
42 InterGovtl Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
46 Interest-Other Inc		(134,276.75)	0.00	(134,276.75)	(150,480.03)	0.00	16,203.28	112.07 %
		(134,276.75)	0.00	(134,276.75)	(150,480.03)	0.00	16,203.28	112.07 %
47 Interdeptl Revenue		(8,800.00)	0.00	(8,800.00)	(8,800.00)	0.00	0.00	100.00 %
		(8,800.00)	0.00	(8,800.00)	(8,800.00)	0.00	0.00	100.00 %
51 Personnel Reltd Exp		163,064.00	0.00	163,064.00	149,050.25	0.00	14,013.75	91.41 %
		163,064.00	0.00	163,064.00	149,050.25	0.00	14,013.75	91.41 %
53 Operating Expenditur		89,970.00	0.00	89,970.00	119,862.73	0.00	(29,892.73)	133.23 %
		89,970.00	0.00	89,970.00	119,862.73	0.00	(29,892.73)	133.23 %
55 InterDptl Charges		20,677.00	0.00	20,677.00	18,655.67	0.00	2,021.33	90.23 %
		20,677.00	0.00	20,677.00	18,655.67	0.00	2,021.33	90.23 %
	Grand Total:	797.25	0.00	797.25	(1,548.38)	0.00	2,345.63	-194.23 %

VARIANCE REPORT FOR DEPARTMENT -- NON-DEPARTMENTAL
FOR THE QUARTER ENDING 9/30/2026

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Revenues		
	Intergovernmental Revenues	($1,014,492.77)	LFRF revenue is recognized as eligible ARPA expenditures are incurred. Program and task-force spending was below the nine-month budget as projects wind down, resulting in lower related revenue.
	Public Charges for Services	$41,426.08	More than budgeted jail assessment
	Interest and Other Revenues	$2,832,832.63	Investment earnings from LGIP, money-market and other governmental investments substantially exceeded budget. Additional miscellaneous reimbursements were partly offset by lower block-grant principal receipts.
	Expenses		
	Operating Expenses	$1,597,350.12	Operating expenses were below budget because LFRF task-force agreements and grant installments were not fully expended through September, and incidental appropriations remained unspent as of quarter-end.
	Capital Outlay	($626,247.13)	Unbudgeted St. Clement property acquisition, demolition, abatement and site-restoration costs totaled $626,247 through September, with approximately $180,793 of additional commitments outstanding. The authorized funding source and required budget adjustment should be confirmed.
	Variances Less Than Justification Threshold	**$456,961.18**	
	TOTAL	**$3,287,830.11**	**Positive**

YTD Available Budget Report

Account Number	Account Desc	Original Budget	Transfers	Revised Budget	YTD Actuals	Encumbrances	Available Budget	% Used
174 Non-Departmental		3,036,709.00	0.00	3,036,709.00	(251,121.11)	(1,536.68)	3,289,366.79	-8.32 %
41 Taxes		2,536,104.00	0.00	2,536,104.00	2,535,880.86	0.00	223.14	99.99 %
		2,536,104.00	0.00	2,536,104.00	2,535,880.86	0.00	223.14	99.99 %
42 InterGovtl Revenues		(6,751,960.00)	0.00	(6,751,960.00)	(5,737,467.23)	0.00	(1,014,492.77)	84.97 %
		(6,751,960.00)	0.00	(6,751,960.00)	(5,737,467.23)	0.00	(1,014,492.77)	84.97 %
45 Public Chgs Service		(212,247.00)	0.00	(212,247.00)	(253,673.08)	0.00	41,426.08	119.52 %
		(212,247.00)	0.00	(212,247.00)	(253,673.08)	0.00	41,426.08	119.52 %
46 Interest-Other Inc		(827,718.00)	0.00	(827,718.00)	(3,660,550.63)	0.00	2,832,832.63	442.25 %
		(827,718.00)	0.00	(827,718.00)	(3,660,550.63)	0.00	2,832,832.63	442.25 %
47 Interdeptl Revenue		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
53 Operating Expenditur		6,061,137.00	0.00	6,061,137.00	4,463,786.88	0.00	1,597,350.12	73.65 %
		6,061,137.00	0.00	6,061,137.00	4,463,786.88	0.00	1,597,350.12	73.65 %
55 InterDptl Charges		2,443.00	0.00	2,443.00	2,578.24	0.00	(135.24)	105.53 %
		2,443.00	0.00	2,443.00	2,578.24	0.00	(135.24)	105.53 %
56 Capital Outlay		0.00	0.00	0.00	626,247.13	(1,536.68)	(624,710.45)	100.00 %
		0.00	0.00	0.00	626,247.13	(1,536.68)	(624,710.45)	100.00 %
58 Debt Service		3,000.00	0.00	3,000.00	3,956.62	0.00	(956.62)	131.90 %
		3,000.00	0.00	3,000.00	3,956.62	0.00	(956.62)	131.90 %
61 Proceeds LTD		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
63 Op Transfers-Funds		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
72 Transfer to Oth Fund		2,225,950.00	0.00	2,225,950.00	1,768,120.10	0.00	457,829.90	79.43 %
		2,225,950.00	0.00	2,225,950.00	1,768,120.10	0.00	457,829.90	79.43 %
	Grand Total:	3,036,709.00	0.00	3,036,709.00	(251,121.11)	(1,536.68)	3,289,366.79	-8.32 %

VARIANCE REPORT FOR DEPARTMENT -- COUNTY PLANNING & RESOURCES
FOR THE QUARTER ENDING 9/30/2026

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Revenues		
	Intergovernmental Revenues	(228,360.50)	Timing of Snowmobile Grant funds and DATCP Reimbursement, timing of brownfields and NG911 grant.
	Licenses and Permits	4,575.15	More revenue from erosion control, animal waste, sanitary, and shoreland permits than expected.
	Public Charges for Services	31,545.01	More revenue than expected for MDV program funds and more revenue than expected for addressing.
	Interest and Other Revenues	20,500.81	More revenue than expected for the KCME and NG911 grant reimbursement.
	Expenses		
	Wages & Benefits	33,947.98	Fulltime employee working less. Retirement of fulltime employee. Gap between retirement and hire of new employee.
	Operating Expenses	34,336.36	Timing of Brownfield's and Marsh Boardwalk expenses. Timing of CBCW Elkhart Lake expenses.
	Interdepartmental Charges	24,234.14	Less expense than expected for highway department work. Less health benefits w/
	Capital Outlay	1,101.00	Less expense than expected for new zero turn lawn mower.
	Variances Less Than Justification Threshold	**23,902.82**	
	TOTAL	**(54,217.23)**	**Negative**

YTD Available Budget Report

Account Number	Account Desc	Original Budget	Transfers	Revised Budget	YTD Actuals	Encumbrances	Available Budget	% Used
195 Planning & Conservation		104,141.50	0.00	104,141.50	158,358.73	0.00	(54,217.23)	152.06 %
42 InterGovtl Revenues		(310,749.00)	0.00	(310,749.00)	(82,388.50)	0.00	(228,360.50)	26.51 %
		(310,749.00)	0.00	(310,749.00)	(82,388.50)	0.00	(228,360.50)	26.51 %
46 Interest-Other Inc		(31,101.00)	0.00	(31,101.00)	(51,601.81)	0.00	20,500.81	165.92 %
		(31,101.00)	0.00	(31,101.00)	(51,601.81)	0.00	20,500.81	165.92 %
51 Personnel Reltd Exp		917,802.00	0.00	917,802.00	883,854.02	0.00	33,947.98	96.30 %
		917,802.00	0.00	917,802.00	883,854.02	0.00	33,947.98	96.30 %
53 Operating Expenditur		632,790.00	0.00	632,790.00	598,453.64	0.00	34,336.36	94.57 %
		632,790.00	0.00	632,790.00	598,453.64	0.00	34,336.36	94.57 %
55 InterDptl Charges		333,975.50	0.00	333,975.50	309,741.36	0.00	24,234.14	92.74 %
		333,975.50	0.00	333,975.50	309,741.36	0.00	24,234.14	92.74 %
45 Public Chgs Service		(192,712.00)	0.00	(192,712.00)	(224,257.01)	0.00	31,545.01	116.37 %
		(192,712.00)	0.00	(192,712.00)	(224,257.01)	0.00	31,545.01	116.37 %
43 Licenses, Permits		(277,453.00)	0.00	(277,453.00)	(282,028.15)	0.00	4,575.15	101.65 %
		(277,453.00)	0.00	(277,453.00)	(282,028.15)	0.00	4,575.15	101.65 %
47 Interdeptl Revenue		0.00	0.00	0.00	(237.60)	0.00	237.60	100.00 %
		0.00	0.00	0.00	(237.60)	0.00	237.60	100.00 %
44 Fines Frft Penalty		(1,950.00)	0.00	(1,950.00)	(1,640.00)	0.00	(310.00)	84.10 %
		(1,950.00)	0.00	(1,950.00)	(1,640.00)	0.00	(310.00)	84.10 %
63 Op Transfers-Funds		(45,272.00)	0.00	(45,272.00)	(69,247.22)	0.00	23,975.22	152.96 %
		(45,272.00)	0.00	(45,272.00)	(69,247.22)	0.00	23,975.22	152.96 %
41 Taxes		(937,189.00)	0.00	(937,189.00)	(937,189.00)	0.00	0.00	100.00 %
		(937,189.00)	0.00	(937,189.00)	(937,189.00)	0.00	0.00	100.00 %
56 Capital Outlay		16,000.00	0.00	16,000.00	14,899.00	0.00	1,101.00	93.12 %
		16,000.00	0.00	16,000.00	14,899.00	0.00	1,101.00	93.12 %
72 Transfer to Oth Fund		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
	Grand Total:	104,141.50	0.00	104,141.50	158,358.73	0.00	(54,217.23)	152.06 %

VARIANCE REPORT FOR DEPARTMENT -- REGISTER OF DEEDS
FOR THE QUARTER ENDING 9/30/2026

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Revenues		
	Public Charges for Services	180,976.84	Revenue fluctuates due to real estate and encumbrance activity which is based on the local, state and nation economy
	Expenses		
	Wages & Benefits	49,427.39	Savings due to unfilled staff position
	Operating Expenses	17,686.04	Savings from anticipated postage, have not ordered office supplies, some maintenance fees were not yet billed, expense reports not reimbursed.
	Interdepartmental Charges	7,405.83	Savings due to unfilled staff position
	Variances Less Than Justification Threshold	**($1,959.30)**	
	TOTAL	**253,536.80**	**Positive**

YTD Available Budget Report

Account Number	Account Desc	Original Budget	Transfers	Revised Budget	YTD Actuals	Encumbrances	Available Budget	% Used
182 Register of Deed		(897.00)	0.00	(897.00)	(254,433.80)	0.00	253,536.80	28364.99 %
41 Taxes		118,700.00	0.00	118,700.00	118,700.00	0.00	0.00	100.00 %
		118,700.00	0.00	118,700.00	118,700.00	0.00	0.00	100.00 %
42 InterGovtl Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
45 Public Chgs Service		(691,211.00)	0.00	(691,211.00)	(872,187.84)	0.00	180,976.84	126.18 %
		(691,211.00)	0.00	(691,211.00)	(872,187.84)	0.00	180,976.84	126.18 %
46 Interest-Other Inc		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
51 Personnel Reltd Exp		349,268.00	0.00	349,268.00	299,840.61	0.00	49,427.39	85.85 %
		349,268.00	0.00	349,268.00	299,840.61	0.00	49,427.39	85.85 %
53 Operating Expenditur		131,997.00	0.00	131,997.00	114,310.96	0.00	17,686.04	86.60 %
		131,997.00	0.00	131,997.00	114,310.96	0.00	17,686.04	86.60 %
55 InterDptl Charges		156,325.00	0.00	156,325.00	148,919.17	0.00	7,405.83	95.26 %
		156,325.00	0.00	156,325.00	148,919.17	0.00	7,405.83	95.26 %
63 Op Transfers-Funds		(65,976.00)	0.00	(65,976.00)	(64,016.70)	0.00	(1,959.30)	97.03 %
		(65,976.00)	0.00	(65,976.00)	(64,016.70)	0.00	(1,959.30)	97.03 %
	Grand Total:	(897.00)	0.00	(897.00)	(254,433.80)	0.00	253,536.80	28364.99 %

VARIANCE REPORT FOR DEPARTMENT -- SHERIFF
FOR THE QUARTER ENDING 9/30/2026

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET		EXPLANATION OF VARIANCE
	Revenues			
	Intergovernmental Revenues	($24,107.69)		Awarded the SCAAP and JAG grant, but have not received the funds.
	Public Charges for Services	($105,342.18)		We have experienced lower than anticipated collections for inmate-related fees and ES Sanctions. Additionally, training reimbursement is currently below budget. However, we expect these figures to improve once the State reimburses the Department for the Jail and Patrol Academy.
	Interest and Other Revenues	($68,446.51)		Commissions on phone purchases are lower than budgeted to a new ruling that lowered the amount of commission to be received on phone purchases. Additionally, we have provided less security for companies within the county compared to previous periods.
	Expenses			
	Wages & Benefits	$77,363.41		Due to vacancies in Corrections
	Operating Expenses	($1,106,363.42)		Many contributing factors: computers and equipment purchased that are part of grants, but were not budgeted for; higher inmate population has caused more than budgeted food and health care needs; more individuals are on the bracelet causing more costs for renting the equipment.
	Interdepartmental Charges	$38,172.16		Due to vacancies in Corrections
	Capital Outlay	($17,542.07)		Due to pricing differences when the squads were budgeted vs purchased the following year.
	Variances Less Than Justification Threshold	**($190,228.23)**		
	TOTAL	**($1,396,494.53)**	**Negative**	

YTD Available Budget Report

Account Number	Account Desc	Original Budget	Transfers	Revised Budget	YTD Actuals	Encumbrances	Available Budget	% Used
196 Sheriff		(12,616.00)	0.00	(12,616.00)	1,383,878.53	32,123.37	(1,428,617.90)	-11223.86 %
42 InterGovtl Revenues		(180,518.00)	0.00	(180,518.00)	(156,410.31)	0.00	(24,107.69)	86.65 %
		(180,518.00)	0.00	(180,518.00)	(156,410.31)	0.00	(24,107.69)	86.65 %
46 Interest-Other Inc		(368,433.00)	0.00	(368,433.00)	(299,986.49)	0.00	(68,446.51)	81.42 %
		(368,433.00)	0.00	(368,433.00)	(299,986.49)	0.00	(68,446.51)	81.42 %
51 Personnel Reltd Exp		12,969,048.00	0.00	12,969,048.00	12,891,684.59	0.00	77,363.41	99.40 %
		12,969,048.00	0.00	12,969,048.00	12,891,684.59	0.00	77,363.41	99.40 %
53 Operating Expenditur		3,542,563.00	0.00	3,542,563.00	4,648,926.42	26,173.37	(1,132,536.79)	131.97 %
		3,542,563.00	0.00	3,542,563.00	4,648,926.42	26,173.37	(1,132,536.79)	131.97 %
55 InterDptl Charges		2,988,910.00	0.00	2,988,910.00	2,950,737.84	0.00	38,172.16	98.72 %
		2,988,910.00	0.00	2,988,910.00	2,950,737.84	0.00	38,172.16	98.72 %
56 Capital Outlay		376,549.00	0.00	376,549.00	394,091.07	5,950.00	(23,492.07)	106.24 %
		376,549.00	0.00	376,549.00	394,091.07	5,950.00	(23,492.07)	106.24 %
63 Op Transfers-Funds		(571,357.00)	0.00	(571,357.00)	(381,657.00)	0.00	(189,700.00)	66.80 %
		(571,357.00)	0.00	(571,357.00)	(381,657.00)	0.00	(189,700.00)	66.80 %
45 Public Chgs Service		(973,312.00)	0.00	(973,312.00)	(867,969.82)	0.00	(105,342.18)	89.18 %
		(973,312.00)	0.00	(973,312.00)	(867,969.82)	0.00	(105,342.18)	89.18 %
47 Interdeptl Revenue		(3,641.00)	0.00	(3,641.00)	(2,460.25)	0.00	(1,180.75)	67.56 %
		(3,641.00)	0.00	(3,641.00)	(2,460.25)	0.00	(1,180.75)	67.56 %
41 Taxes		(17,792,028.00)	0.00	(17,792,028.00)	(17,792,028.00)	0.00	0.00	100.00 %
		(17,792,028.00)	0.00	(17,792,028.00)	(17,792,028.00)	0.00	0.00	100.00 %
44 Fines Frft Penalty		(397.00)	0.00	(397.00)	(1,049.52)	0.00	652.52	264.48 %
		(397.00)	0.00	(397.00)	(1,049.52)	0.00	652.52	264.48 %
72 Transfer to Oth Fund		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
	Grand Total:	(12,616.00)	0.00	(12,616.00)	1,383,878.53	32,123.37	(1,428,617.90)	-11223.86 %

VARIANCE REPORT FOR DEPARTMENT -- TREASURER
FOR THE QUARTER ENDING 9/30/2026

TIMING / G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
Revenues		
Taxes	38,206.01	Prejudgment tax foreclosure reimbursement to County less due to redemptions taking place earlier in the process, $11,368; unanticipated managed forest land withdrawal fee, $1597; and ag use conversion fee invoices in 3rd Q, $47K+.
Intergovernmental Revenue	(3,768.12)	State payment in lieu of taxes less than anticipated.
Interest and Other Revenues	5,161.79	Post judgment tax foreclosure reimbursements.
Expenses		
Wages & Benefits	22,060.87	P4P budgeted for 1st quarter and not implemented until 2nd quarter and budget versus actual rate of pay difference.
Operating Expenses	48,087.70	Tax foreclosure redemptions took place earlier in process; first year muni software subscriptions not paid to date; consulting timing as we adjust to new tax bill process; cancelled March seminar for Laura, $500; general supplies timing as we adjust to new tax bill process; and taxes carryover s/b spread to Dec., $2.2K.
Interdepartmental Charges	9,373.89	Health ins event change.
Capital Outlay	40,362.00	Land record enterprise system migration project kicked off. Invoice to be paid in 4th Q.
Variances Less Than Justification Threshold	**(72,291.87)**	
TOTAL	**87,192.27**	**Positive**

YTD Available Budget Report

Account Number	Account Desc	Original Budget	Transfers	Revised Budget	YTD Actuals	Encumbrances	Available Budget	% Used
181 Treasurer and Real Property		(18,051.00)	12,139.00	(5,912.00)	(93,104.27)	0.00	87,192.27	1574.83 %
41 Taxes		(564,702.00)	0.00	(564,702.00)	(602,908.01)	0.00	38,206.01	106.77 %
		(564,702.00)	0.00	(564,702.00)	(602,908.01)	0.00	38,206.01	106.77 %
46 Interest-Other Inc		(37.00)	0.00	(37.00)	(5,198.79)	0.00	5,161.79	14051.35 %
		(37.00)	0.00	(37.00)	(5,198.79)	0.00	5,161.79	14051.35 %
53 Operating Expenditur		106,285.00	12,139.00	118,424.00	70,336.30	0.00	48,087.70	59.39 %
		106,285.00	12,139.00	118,424.00	70,336.30	0.00	48,087.70	59.39 %
55 InterDptl Charges		164,573.00	0.00	164,573.00	155,199.11	0.00	9,373.89	94.30 %
		164,573.00	0.00	164,573.00	155,199.11	0.00	9,373.89	94.30 %
56 Capital Outlay		40,362.00	0.00	40,362.00	0.00	0.00	40,362.00	0.00 %
		40,362.00	0.00	40,362.00	0.00	0.00	40,362.00	0.00 %
42 InterGovtl Revenues		(71,135.00)	0.00	(71,135.00)	(67,366.88)	0.00	(3,768.12)	94.70 %
		(71,135.00)	0.00	(71,135.00)	(67,366.88)	0.00	(3,768.12)	94.70 %
45 Public Chgs Service		(1,990.00)	0.00	(1,990.00)	(1,349.89)	0.00	(640.11)	67.84 %
		(1,990.00)	0.00	(1,990.00)	(1,349.89)	0.00	(640.11)	67.84 %
47 Interdeptl Revenue		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
51 Personnel Reltd Exp		388,708.00	0.00	388,708.00	366,647.13	0.00	22,060.87	94.32 %
		388,708.00	0.00	388,708.00	366,647.13	0.00	22,060.87	94.32 %
63 Op Transfers-Funds		(80,115.00)	0.00	(80,115.00)	(8,463.24)	0.00	(71,651.76)	10.56 %
		(80,115.00)	0.00	(80,115.00)	(8,463.24)	0.00	(71,651.76)	10.56 %
	Grand Total:	(18,051.00)	12,139.00	(5,912.00)	(93,104.27)	0.00	87,192.27	1574.83 %

VARIANCE REPORT FOR DEPARTMENT -- UW EXTENSION
FOR THE QUARTER ENDING 9/30/2026

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Revenues		
	Public Charges for Services	(1,941.80)	Extension Programs, such as summer camp, and 4-H Member fees are in process and will continue to be invoiced and accepted.
	Interest and Other Revenues	(7,083.64)	No miscellaneous reimbursements have been received as budgeted-reimbursements and other revenue is not a monthly occurrence and varies across the year based on programming and requests.
	Expenses		
	Wages & Benefits	41,384.66	We did not fill and do not plan to fill the 2nd Administrative Assistant position.
X	Operating Expenses	24,795.08	When budget planning expenses are divided across the year. The actual monthly cost will fluctuate and come in higher during some months than others.
	Interdepartmental Charges	39,481.91	Charges were lower than anticipated due to a change in employee benefits from what was budgeted
	Variances Less Than Justification Threshold	**-**	
	TOTAL	**96,636.21**	**Positive**

YTD Available Budget Report

Account Number	Account Desc	Original Budget	Transfers	Revised Budget	YTD Actuals	Encumbrances	Available Budget	% Used
194 UW-Extension		(1,133.00)	0.00	(1,133.00)	(97,769.21)	0.00	96,636.21	8629.21 %
41 Taxes		(303,462.00)	0.00	(303,462.00)	(303,462.00)	0.00	0.00	100.00 %
		(303,462.00)	0.00	(303,462.00)	(303,462.00)	0.00	0.00	100.00 %
42 InterGovtl Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
45 Public Chgs Service		(25,609.00)	0.00	(25,609.00)	(23,667.20)	0.00	(1,941.80)	92.42 %
		(25,609.00)	0.00	(25,609.00)	(23,667.20)	0.00	(1,941.80)	92.42 %
46 Interest-Other Inc		(11,464.00)	0.00	(11,464.00)	(4,380.36)	0.00	(7,083.64)	38.21 %
		(11,464.00)	0.00	(11,464.00)	(4,380.36)	0.00	(7,083.64)	38.21 %
51 Personnel Reltd Exp		70,805.00	0.00	70,805.00	29,420.34	0.00	41,384.66	41.55 %
		70,805.00	0.00	70,805.00	29,420.34	0.00	41,384.66	41.55 %
53 Operating Expenditur		209,851.00	0.00	209,851.00	185,055.92	0.00	24,795.08	88.18 %
		209,851.00	0.00	209,851.00	185,055.92	0.00	24,795.08	88.18 %
55 InterDptl Charges		58,746.00	0.00	58,746.00	19,264.09	0.00	39,481.91	32.79 %
		58,746.00	0.00	58,746.00	19,264.09	0.00	39,481.91	32.79 %
47 Interdeptl Revenue		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
	Grand Total:	(1,133.00)	0.00	(1,133.00)	(97,769.21)	0.00	96,636.21	8629.21 %

VARIANCE REPORT FOR DEPARTMENT -- UW GREEN BAY- SHEBOYGAN CAMPUS
FOR THE QUARTER ENDING 9/30/2026

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Expenses		
X	Operating Expenses	(21,962.47)	More than budgeted expenses for maintenance and facility repairs. Heating and Plumbing expenses are much higher than anticipated and difficult to offset with given levy. Approval was given for use of Building Services incidental funds for two pieces of this variance and Finance will make the budget adjustment once the final invoices are paid.
	Variances Less Than Justification Threshold	1,437.90	
	TOTAL	**(20,524.57)**	**Negative**

YTD Available Budget Report

Account Number	Account Desc	Original Budget	Transfers	Revised Budget	YTD Actuals	Encumbrances	Available Budget	% Used
184 UW-Green Bay Sheboygan Campus		3.00	0.00	3.00	20,527.57	30,878.55	(51,403.12)	1713533.33 %
41 Taxes		(93,892.00)	0.00	(93,892.00)	(93,892.00)	0.00	0.00	100.00 %
		(93,892.00)	0.00	(93,892.00)	(93,892.00)	0.00	0.00	100.00 %
42 InterGovtl Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
53 Operating Expenditur		67,053.00	0.00	67,053.00	89,015.47	30,878.55	(52,841.02)	178.80 %
		67,053.00	0.00	67,053.00	89,015.47	30,878.55	(52,841.02)	178.80 %
55 InterDptl Charges		26,842.00	0.00	26,842.00	25,404.10	0.00	1,437.90	94.64 %
		26,842.00	0.00	26,842.00	25,404.10	0.00	1,437.90	94.64 %
56 Capital Outlay		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
63 Op Transfers-Funds		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
	Grand Total:	3.00	0.00	3.00	20,527.57	30,878.55	(51,403.12)	1713533.33 %

VARIANCE REPORT FOR DEPARTMENT -- VETERANS COMMISSION
FOR THE QUARTER ENDING 9/30/2026

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Revenues		
	Intergovernmental Revenues	1,893.88	Recognition of WDVA grant funding to support eligible expenses
	Expenses		
	Operating Expenses	($2,286.19)	High number of emergency requests for Repairs, housing & food
	Variances Less Than Justification Threshold	216.51	
	TOTAL	**(175.80)**	**Negative**

YTD Available Budget Report

Account Number	Account Desc	Original Budget	Transfers	Revised Budget	YTD Actuals	Encumbrances	Available Budget	% Used
179 Veterans' Commission		(3.00)	0.00	(3.00)	172.80	0.00	(175.80)	-5766.67 %
41 Taxes		(15,609.00)	0.00	(15,609.00)	(15,609.00)	0.00	0.00	100.00 %
		(15,609.00)	0.00	(15,609.00)	(15,609.00)	0.00	0.00	100.00 %
42 InterGovtl Revenues		0.00	0.00	0.00	(1,893.88)	0.00	1,893.88	100.00 %
		0.00	0.00	0.00	(1,893.88)	0.00	1,893.88	100.00 %
51 Personnel Reltd Exp		404.00	0.00	404.00	483.35	0.00	(79.35)	119.55 %
		404.00	0.00	404.00	483.35	0.00	(79.35)	119.55 %
53 Operating Expenditur		12,917.00	0.00	12,917.00	15,203.19	0.00	(2,286.19)	117.70 %
		12,917.00	0.00	12,917.00	15,203.19	0.00	(2,286.19)	117.70 %
55 InterDptl Charges		2,285.00	0.00	2,285.00	1,989.14	0.00	295.86	87.05 %
		2,285.00	0.00	2,285.00	1,989.14	0.00	295.86	87.05 %
	Grand Total:	(3.00)	0.00	(3.00)	172.80	0.00	(175.80)	-5766.67 %

VARIANCE REPORT FOR DEPARTMENT -- VETERANS SERVICES
FOR THE QUARTER ENDING 9/30/2026

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Revenues		
	Intergovernmental Revenues	4,699.00	CVSO Grant received in April; budget split across 12 months
	Interest and Other Revenues	3,616.13	Donations not budgeted for
	Expenses		
	Wages and Benefits	8,633.97	Wages less than budgeted
	Operating Expenses	8,535.22	General Supplies less than budgeted
	Variances Less Than Justification Threshold	**(484.50)**	
	TOTAL	**24,999.82**	**Positive**

YTD Available Budget Report

Account Number	Account Desc	Original Budget	Transfers	Revised Budget	YTD Actuals	Encumbrances	Available Budget	% Used
173 Veterans' Services		(860.00)	0.00	(860.00)	(25,859.82)	0.00	24,999.82	3006.98 %
41 Taxes		(261,666.00)	0.00	(261,666.00)	(261,666.00)	0.00	0.00	100.00 %
		(261,666.00)	0.00	(261,666.00)	(261,666.00)	0.00	0.00	100.00 %
42 InterGovtl Revenues		(14,101.00)	0.00	(14,101.00)	(18,800.00)	0.00	4,699.00	133.32 %
		(14,101.00)	0.00	(14,101.00)	(18,800.00)	0.00	4,699.00	133.32 %
46 Interest-Other Inc		0.00	0.00	0.00	(3,616.13)	0.00	3,616.13	100.00 %
		0.00	0.00	0.00	(3,616.13)	0.00	3,616.13	100.00 %
51 Personnel Reltd Exp		178,328.00	0.00	178,328.00	169,694.03	0.00	8,633.97	95.16 %
		178,328.00	0.00	178,328.00	169,694.03	0.00	8,633.97	95.16 %
53 Operating Expenditur		20,112.00	0.00	20,112.00	11,576.78	0.00	8,535.22	57.56 %
		20,112.00	0.00	20,112.00	11,576.78	0.00	8,535.22	57.56 %
55 InterDptl Charges		76,467.00	0.00	76,467.00	76,951.50	0.00	(484.50)	100.63 %
		76,467.00	0.00	76,467.00	76,951.50	0.00	(484.50)	100.63 %
63 Op Transfers-Funds		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
	Grand Total:	(860.00)	0.00	(860.00)	(25,859.82)	0.00	24,999.82	3006.98 %

VARIANCE REPORT FOR DEPARTMENT -- HEALTH & HUMAN SERVICES FUND
FOR THE QUARTER ENDING 9/30/2026

TIMING / G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
Revenues		
Intergovernmental Revenues	$10,244.08	Various grants are claimed faster or slower than budgeted based on allowable expenses. Prior year revenues have been received in 2026 when 2025 grant deobligation/reobligation was completed.
Licenses and Permits	$46,171.99	License and permit fee revenue fluctuates throughout the year and annually. The second phase of the license fee structure took place in July 2026.
Public Charges for Services	$538,891.55	Medicaid for Comprehensive Community Services, External Third Party Collections for Mental Health Institutes and payments for youth out of home payments are higher than budgeted. This is partially offset by Private Pay, Insurance Companies, and Medicaid interim payments for all programs, other than Comprehensive Community Services, being lower than budgeted.
Interest and Other Revenues	$16,124.20	Contributions for Child and Family Services, Meals on Wheels, and Aging programs are higher. We have also received reimbursement from Fond du Lac County for one of our Environmental Health Sanitarians completing inspections in Fond du Lac and incentives paid for successful Food Stamps benefit recovery/fraud investigates.
Interdepartmental Revenues	$3,347.91	Reimbursement from Finance Department, for employee that transferred to HHS, for time spent training Finance staff which is partially offset by less than budgeted reimbursement for Veteran's mileage.
Expenses		
Wages & Benefits and Interdepartmental charges	$684,295.47	Unfilled positions have resulted in employee wages and fringe being below budget which is partially offset by higher than expected Building Services charges.

	Operating Expenses	($2,717,702.37)	Purchased services expenses fluctuate based on client needs and vendor staff availability. Comprehensive Community Services, and out of home costs for youth and adults are higher than expected. Various general expenses such as employee travel and training, prescription drugs, supplies, interpretation and furniture are underbudget.
	Capital Outlay	($8,095.00)	A Dish Sanitizer was bought for the Howards Grove Meal Site.
	Variances Less Than Justification Threshold	**$126,063.46**	
	TOTAL	**($1,300,658.71)**	**Negative**

YTD Available Budget Report

Account Number	Account Desc	Original Budget	Transfers	Revised Budget	YTD Actuals	Encumbrances	Available Budget	% Used
0200 Health and Human Services		0.00	69,492.16	69,492.16	1,370,150.87	2,730.00	(1,303,388.71)	1975.60 %
45 Public Chgs Service		(10,045,764.00)	727,719.00	(9,318,045.00)	(9,856,936.55)	0.00	538,891.55	105.78 %
		(10,045,764.00)	727,719.00	(9,318,045.00)	(9,856,936.55)	0.00	538,891.55	105.78 %
51 Personnel Reltd Exp		14,826,128.00	(308,277.08)	14,517,850.92	13,938,306.86	0.00	579,544.06	96.01 %
		14,826,128.00	(308,277.08)	14,517,850.92	13,938,306.86	0.00	579,544.06	96.01 %
53 Operating Expenditur		22,712,767.00	(592,734.39)	22,120,032.61	24,837,734.98	2,730.00	(2,720,432.37)	112.30 %
		22,712,767.00	(592,734.39)	22,120,032.61	24,837,734.98	2,730.00	(2,720,432.37)	112.30 %
55 InterDptl Charges		5,476,299.00	(873.88)	5,475,425.12	5,370,673.71	0.00	104,751.41	98.09 %
		5,476,299.00	(873.88)	5,475,425.12	5,370,673.71	0.00	104,751.41	98.09 %
46 Interest-Other Inc		(79,983.00)	(6,749.51)	(86,732.51)	(102,856.71)	0.00	16,124.20	118.59 %
		(79,983.00)	(6,749.51)	(86,732.51)	(102,856.71)	0.00	16,124.20	118.59 %
47 Interdeptl Revenue		(2,550.00)	0.00	(2,550.00)	(5,897.91)	0.00	3,347.91	231.29 %
		(2,550.00)	0.00	(2,550.00)	(5,897.91)	0.00	3,347.91	231.29 %
41 Taxes		(12,742,378.00)	(569,056.72)	(13,311,434.72)	(13,311,434.72)	0.00	0.00	100.00 %
		(12,742,378.00)	(569,056.72)	(13,311,434.72)	(13,311,434.72)	0.00	0.00	100.00 %
72 Transfer to Oth Fund		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
43 Licenses, Permits		(378,000.00)	(20,087.00)	(398,087.00)	(444,258.99)	0.00	46,171.99	111.60 %
		(378,000.00)	(20,087.00)	(398,087.00)	(444,258.99)	0.00	46,171.99	111.60 %
42 InterGovtl Revenues		(19,022,813.00)	920,141.74	(18,102,671.26)	(18,112,915.34)	0.00	10,244.08	100.06 %
		(19,022,813.00)	920,141.74	(18,102,671.26)	(18,112,915.34)	0.00	10,244.08	100.06 %
63 Op Transfers-Funds		(743,706.00)	(80,590.00)	(824,296.00)	(950,359.46)	0.00	126,063.46	115.29 %
		(743,706.00)	(80,590.00)	(824,296.00)	(950,359.46)	0.00	126,063.46	115.29 %
56 Capital Outlay		0.00	0.00	0.00	8,095.00	0.00	(8,095.00)	100.00 %
		0.00	0.00	0.00	8,095.00	0.00	(8,095.00)	100.00 %
	Grand Total:	0.00	69,492.16	69,492.16	1,370,150.87	2,730.00	(1,303,388.71)	1975.60 %

VARIANCE REPORT FOR DEPARTMENT -- HIGHWAY DEPARTMENT
FOR THE QUARTER ENDING 9/30/2026

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Revenues		
	Intergovernmental Revenues	($7,927,324.88)	Computer software updated - State/Muni invoicing current. Data transfer from job costing system to the financial reporting system not up to date.
	Public Charges for Services	($36,316.12)	Less permits due to winter conditions and, accident payments invoiced during q4
	Interest and Other Revenues	$54,221.94	Auction proceeds greater than salvage value
	Interdepartmental Revenues	($5,440,401.39)	County construction projects not transferred
	Expenses		
	Wages & Benefits	$52,938.50	Vacant positions
	Operating Expenses	($832,353.32)	Inventory withdrawals incomplete from new software, Data transfer from job costing system to the financial reporting system not up to date. More Engineering Services and Equipment Rentals utilized for projects
	Interdepartmental Charges	$2,592.15	Additional electrical work by Building Services staff and incorrect workers compensation numbers
	Capital Outlay	$838,985.16	More equipment arrived earlier than expected and carryover from previous year
	Depreciation	($2,207,430.04)	Unbudgeted item
	Variances Less Than Justification Threshold	$682,529.00	
	TOTAL	(14,812,559.00)	**Negative**
		2,207,430.04	Unbudgeted depreciation
		(12,605,128.96)	**Negative**

YTD Available Budget Report

Account Number	Account Desc	Original Budget	Transfers	Revised Budget	YTD Actuals	Encumbrances	Available Budget	% Used
340 Highway Balance Sheet		4,183,055.00	141,600.00	4,324,655.00	19,137,214.00	708,861.72	(15,521,420.72)	458.91 %
42 InterGovtl Revenues		(8,482,757.00)	0.00	(8,482,757.00)	(555,432.12)	0.00	(7,927,324.88)	6.55 %
		(8,482,757.00)	0.00	(8,482,757.00)	(555,432.12)	0.00	(7,927,324.88)	6.55 %
46 Interest-Other Inc		(29,420.00)	0.00	(29,420.00)	(83,641.94)	0.00	54,221.94	284.30 %
		(29,420.00)	0.00	(29,420.00)	(83,641.94)	0.00	54,221.94	284.30 %
51 Personnel Reltd Exp		5,829,355.00	0.00	5,829,355.00	5,776,416.50	0.00	52,938.50	99.09 %
		5,829,355.00	0.00	5,829,355.00	5,776,416.50	0.00	52,938.50	99.09 %
53 Operating Expenditur		7,321,296.00	0.00	7,321,296.00	8,153,649.32	514,327.72	(1,346,681.04)	118.39 %
		7,321,296.00	0.00	7,321,296.00	8,153,649.32	514,327.72	(1,346,681.04)	118.39 %
55 InterDptl Charges		2,024,804.00	0.00	2,024,804.00	2,022,211.85	0.00	2,592.15	99.87 %
		2,024,804.00	0.00	2,024,804.00	2,022,211.85	0.00	2,592.15	99.87 %
47 Interdeptl Revenue		(5,452,867.00)	0.00	(5,452,867.00)	(12,465.61)	0.00	(5,440,401.39)	0.23 %
		(5,452,867.00)	0.00	(5,452,867.00)	(12,465.61)	0.00	(5,440,401.39)	0.23 %
56 Capital Outlay		2,692,044.00	141,600.00	2,833,644.00	1,994,658.84	194,534.00	644,451.16	77.26 %
		2,692,044.00	141,600.00	2,833,644.00	1,994,658.84	194,534.00	644,451.16	77.26 %
72 Transfer to Oth Fund		2,009,758.00	0.00	2,009,758.00	0.00	0.00	2,009,758.00	0.00 %
		2,009,758.00	0.00	2,009,758.00	0.00	0.00	2,009,758.00	0.00 %
57 Depreciation		0.00	0.00	0.00	2,207,430.04	0.00	(2,207,430.04)	100.00 %
		0.00	0.00	0.00	2,207,430.04	0.00	(2,207,430.04)	100.00 %
45 Public Chgs Service		(46,022.00)	0.00	(46,022.00)	(9,705.88)	0.00	(36,316.12)	21.09 %
		(46,022.00)	0.00	(46,022.00)	(9,705.88)	0.00	(36,316.12)	21.09 %
63 Op Transfers-Funds		(1,354,672.00)	0.00	(1,354,672.00)	(27,443.00)	0.00	(1,327,229.00)	2.03 %
		(1,354,672.00)	0.00	(1,354,672.00)	(27,443.00)	0.00	(1,327,229.00)	2.03 %
41 Taxes		(328,464.00)	0.00	(328,464.00)	(328,464.00)	0.00	0.00	100.00 %
		(328,464.00)	0.00	(328,464.00)	(328,464.00)	0.00	0.00	100.00 %
	Grand Total:	4,183,055.00	141,600.00	4,324,655.00	19,137,214.00	708,861.72	(15,521,420.72)	458.91 %

VARIANCE REPORT FOR DEPARTMENT -- LAKE BREEZE AVIATION
FOR THE QUARTER ENDING 9/30/2026

TIMING / G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
Revenues		
Public Charges for Services	$1,075,713.38	More 100LL/Jet A sales and more Airport Service Fees/Hangar rentals and Overnight Fees than budgeted
Interest and Other Revenues	$3,240.70	Rent revenue higher than budgeted.
Expenses		
Wages & Benefits	$13,419.76	Less after hour call ins and open casual position filled in June
Operating Expenses	($827,450.63)	Higher than budgeted cost of fuel sold to meet the higher than budgeted fuel revenue. Additional security upgrade and heat exchanger replacements
Interdepartmental Charges	$32,324.58	Redirected staff accountant resources from the FBO
Capital Outlay	($7,691.15)	Replace Ice Maker - unexpected failure
Depreciation	($267,945.51)	Unbudgeted item
Variances Less Than Justification Threshold	**$100,000.00**	
TOTAL	**121,611.13**	**Positive**
	267,945.51	Unbudgeted depreciation
	389,556.64	**Positive**

YTD Available Budget Report

Account Number	Account Desc	Original Budget	Transfers	Revised Budget	YTD Actuals	Encumbrances	Available Budget	% Used
310 Lake Breeze Aviation		(105,126.83)	0.00	(105,126.83)	(226,737.96)	1,269.30	120,341.83	214.47 %
41 Taxes		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
45 Public Chgs Service		(3,257,557.00)	0.00	(3,257,557.00)	(4,333,270.38)	0.00	1,075,713.38	133.02 %
		(3,257,557.00)	0.00	(3,257,557.00)	(4,333,270.38)	0.00	1,075,713.38	133.02 %
46 Interest-Other Inc		(7,977.00)	0.00	(7,977.00)	(11,217.70)	0.00	3,240.70	140.63 %
		(7,977.00)	0.00	(7,977.00)	(11,217.70)	0.00	3,240.70	140.63 %
51 Personnel Reltd Exp		455,805.02	0.00	455,805.02	442,385.26	0.00	13,419.76	97.06 %
		455,805.02	0.00	455,805.02	442,385.26	0.00	13,419.76	97.06 %
53 Operating Expenditur		2,439,221.15	0.00	2,439,221.15	3,266,671.78	1,269.30	(828,719.93)	133.97 %
		2,439,221.15	0.00	2,439,221.15	3,266,671.78	1,269.30	(828,719.93)	133.97 %
55 InterDptl Charges		165,381.00	0.00	165,381.00	133,056.42	0.00	32,324.58	80.45 %
		165,381.00	0.00	165,381.00	133,056.42	0.00	32,324.58	80.45 %
56 Capital Outlay		0.00	0.00	0.00	7,691.15	0.00	(7,691.15)	100.00 %
		0.00	0.00	0.00	7,691.15	0.00	(7,691.15)	100.00 %
57 Depreciation		0.00	0.00	0.00	267,945.51	0.00	(267,945.51)	100.00 %
		0.00	0.00	0.00	267,945.51	0.00	(267,945.51)	100.00 %
58 Debt Service		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
63 Op Transfers-Funds		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
72 Transfer to Oth Fund		100,000.00	0.00	100,000.00	0.00	0.00	100,000.00	0.00 %
		100,000.00	0.00	100,000.00	0.00	0.00	100,000.00	0.00 %
	Grand Total:	(105,126.83)	0.00	(105,126.83)	(226,737.96)	1,269.30	120,341.83	214.47 %

VARIANCE REPORT FOR DEPARTMENT -- ROCKY KNOLL HCC
FOR THE QUARTER ENDING 9/30/2026

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Revenues		
	Public Charges for Services	$1,365,642.47	The result of higher than budgeted census and favorable resident payer source mix compared to budget
	Interest and Other Revenues	$244,260.45	Higher than budgeted private donations for the quarter related to Centennial
	Interdepartmental Revenues	($46,553.64)	Q4 project planned for required maintenance on well shared with HWY (3203.472125) ; limited ability to provide ESW (environmental service worker) coverage at HWY due to lower ESW staffing at RK (3203.476108)
	Expenses		
	Wages & Benefits	($19,251.20)	increases to Nursing wages were implemented mid year
	Operating Expenses	$119,964.74	Budget spread for multiple accounts should be allocated to the 12 month year was all allocated to one month
	Interdepartmental Charges	$173,930.67	Nursing staffing is lower than budget resulting in decreased utilization of Health, Life and dental insurance benefits Hwy department work was done that has not yet been accounted for
	Capital Outlay	($7,822.17)	Unbudgeted furniture purchase made (566100), offset by a private donation for the purchase
	Depreciation	($692,693.21)	Depreciation is not budgeted
	Variances Less Than Justification Threshold	**$187,500.00**	
	TOTAL	**$1,324,978.11**	**Positive**
		692,693.21	Unbudgeted depreciation
		2,017,671.32	**Positive**

YTD Available Budget Report

Account Number	Account Desc	Original Budget	Transfers	Revised Budget	YTD Actuals	Encumbrances	Available Budget	% Used
320 Rocky Knoll Heath Care Center		411,482.00	(840.00)	410,642.00	(914,336.11)	19,639.06	1,305,339.05	-217.88 %
41 Taxes		(762,058.00)	0.00	(762,058.00)	(762,058.00)	0.00	0.00	100.00 %
		(762,058.00)	0.00	(762,058.00)	(762,058.00)	0.00	0.00	100.00 %
42 InterGovtl Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
45 Public Chgs Service		(16,711,305.00)	0.00	(16,711,305.00)	(18,076,947.47)	0.00	1,365,642.47	108.17 %
		(16,711,305.00)	0.00	(16,711,305.00)	(18,076,947.47)	0.00	1,365,642.47	108.17 %
46 Interest-Other Inc		(20,417.00)	0.00	(20,417.00)	(264,677.45)	0.00	244,260.45	1296.36 %
		(20,417.00)	0.00	(20,417.00)	(264,677.45)	0.00	244,260.45	1296.36 %
51 Personnel Reltd Exp		6,928,925.00	0.00	6,928,925.00	6,948,176.20	0.00	(19,251.20)	100.28 %
		6,928,925.00	0.00	6,928,925.00	6,948,176.20	0.00	(19,251.20)	100.28 %
53 Operating Expenditur		8,509,857.00	(840.00)	8,509,017.00	8,389,052.26	6,014.70	113,950.04	98.66 %
		8,509,857.00	(840.00)	8,509,017.00	8,389,052.26	6,014.70	113,950.04	98.66 %
55 InterDptl Charges		2,200,480.00	0.00	2,200,480.00	2,026,549.33	0.00	173,930.67	92.10 %
		2,200,480.00	0.00	2,200,480.00	2,026,549.33	0.00	173,930.67	92.10 %
56 Capital Outlay		135,000.00	0.00	135,000.00	142,822.17	13,624.36	(21,446.53)	115.89 %
		135,000.00	0.00	135,000.00	142,822.17	13,624.36	(21,446.53)	115.89 %
57 Depreciation		0.00	0.00	0.00	692,693.21	0.00	(692,693.21)	100.00 %
		0.00	0.00	0.00	692,693.21	0.00	(692,693.21)	100.00 %
58 Debt Service		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
61 Proceeds LTD		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
63 Op Transfers-Funds		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
72 Transfer to Oth Fund		187,500.00	0.00	187,500.00	0.00	0.00	187,500.00	0.00 %
		187,500.00	0.00	187,500.00	0.00	0.00	187,500.00	0.00 %

YTD Available Budget Report

Account Number	Account Desc	Original Budget	Transfers	Revised Budget	YTD Actuals	Encumbrances	Available Budget	% Used
320 Rocky Knoll Heath Care Center		411,482.00	(840.00)	410,642.00	(914,336.11)	19,639.06	1,305,339.05	-217.88 %
47 Interdeptl Revenue		(56,500.00)	0.00	(56,500.00)	(9,946.36)	0.00	(46,553.64)	17.60 %
		(56,500.00)	0.00	(56,500.00)	(9,946.36)	0.00	(46,553.64)	17.60 %
	Grand Total:	411,482.00	(840.00)	410,642.00	(914,336.11)	19,639.06	1,305,339.05	-217.88 %

VARIANCE REPORT FOR DEPARTMENT -- EMPLOYEE BENEFITS INSURANCE
FOR THE QUARTER ENDING 9/30/2026

TIMING / G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
Revenues		
Public Charges for Services	($2,232,351.31)	Revenue was below budget by $2,232,351.31, primarily due to lower-than-budgeted Health Insurance, Dental Insurance, and Life Insurance revenues. A portion of this variance may be attributable to differences in revenue classification or timing of postings, as Interdepartmental Revenues exceeded budget during the same period. Further review is recommended to determine whether adjustments or reclassifications are necessary.
Interest and Other Revenues	$19,868.52	Revenue exceeded budget by $19,868.52, primarily due to unbudgeted employee fitness membership revenue of $15,795.80 and rental revenue exceeding budget by $2,983.50. Interest income and miscellaneous reimbursements also contributed to the favorable variance.
Interdepartmental Revenues	$1,307,805.62	Revenue exceeded budget by $1,307,805.62, primarily due to higher-than-budgeted Health Insurance and Group Life Insurance revenues. These favorable variances were partially offset by lower-than-budgeted Workers' Compensation and Dental Insurance revenues. The favorable variance may also reflect differences in how revenues were budgeted versus recorded, which warrants further review.
Expenses		
Wages & Benefits	$347,601.09	Personnel-related expenses were below budget by $347,601.09, primarily due to lower-than-budgeted Health Insurance expenses of $300,066.39 and Unemployment Compensation expenses of $25,001. These favorable variances were partially offset by unbudgeted fitness membership and Vision Insurance expenses, along with higher-than-budgeted Life Insurance and Workers' Compensation expenses.
Operating Expenses	($6,119.56)	Operating expenses exceeded budget by $6,119.56, primarily due to unbudgeted Health Insurance administration expenses of $16,165.51, higher-than-budgeted Workers' Compensation administration expenses, and increased building rental costs. These unfavorable variances were partially offset by lower-than-budgeted Dental Insurance administration expenses.
Variances Less Than Justification Threshold	$136.31	
TOTAL	**(563,059.33)**	**Negative**

YTD Available Budget Report

Account Number	Account Desc	Original Budget	Transfers	Revised Budget	YTD Actuals	Encumbrances	Available Budget	% Used
400 Employee Benefits & Insurance		19,152.00	0.00	19,152.00	582,211.33	0.00	(563,059.33)	3039.95 %
45 Public Chgs Service		(2,319,930.00)	0.00	(2,319,930.00)	(87,578.69)	0.00	(2,232,351.31)	3.78 %
		(2,319,930.00)	0.00	(2,319,930.00)	(87,578.69)	0.00	(2,232,351.31)	3.78 %
46 Interest-Other Inc		(150,253.00)	0.00	(150,253.00)	(170,121.52)	0.00	19,868.52	113.22 %
		(150,253.00)	0.00	(150,253.00)	(170,121.52)	0.00	19,868.52	113.22 %
47 Interdeptl Revenue		(10,763,685.00)	0.00	(10,763,685.00)	(12,071,490.62)	0.00	1,307,805.62	112.15 %
		(10,763,685.00)	0.00	(10,763,685.00)	(12,071,490.62)	0.00	1,307,805.62	112.15 %
51 Personnel Reltd Exp		13,169,670.00	0.00	13,169,670.00	12,822,068.91	0.00	347,601.09	97.36 %
		13,169,670.00	0.00	13,169,670.00	12,822,068.91	0.00	347,601.09	97.36 %
53 Operating Expenditur		83,350.00	0.00	83,350.00	89,469.56	0.00	(6,119.56)	107.34 %
		83,350.00	0.00	83,350.00	89,469.56	0.00	(6,119.56)	107.34 %
55 InterDptl Charges		0.00	0.00	0.00	(136.31)	0.00	136.31	100.00 %
		0.00	0.00	0.00	(136.31)	0.00	136.31	100.00 %
56 Capital Outlay		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
57 Depreciation		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
	Grand Total:	19,152.00	0.00	19,152.00	582,211.33	0.00	(563,059.33)	3039.95 %

VARIANCE REPORT FOR DEPARTMENT -- INFORMATION TECHNOLOGY
FOR THE QUARTER ENDING 9/30/2026

TIMING / G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
Revenues		
Public Charges for Services	$7,408.90	Received more external print jobs in Q3 than were anticipated.
Interest and Other Revenues	$8,563.45	There are two HR/benefit related reimbursements entered in Q2 that I believe do not belong in an IT revenue account.
Interdepartmental Revenues	($3,585.00)	Fewer internal print jobs in Q3 than were anticipated.
Expenses		
Wages & Benefits	$75,710.94	Financial Systems Specialist position is vacant. Other IT positions may have received a smaller pay increase than was budgeted.
Operating Expenses	$389,260.16	Timing of software maintenance payments, lower hardware support costs than was budgeted for, lower contracted services expenditures than was budgeted for, and fewer consulting engagements needed than anticipated.
Interdepartmental Charges	($21,599.00)	One employee took family health insurance when only a single plan was
Depreciation	($201,913.00)	Depreciation is not budgeted item.
Variances Less Than Justification Threshold	**$60,000.00**	
TOTAL	**$313,846.45**	**Positive**
	201,913.00	Unbudgeted depreciation
	515,759.45	**Positive**

YTD Available Budget Report

Account Number	Account Desc	Original Budget	Transfers	Revised Budget	YTD Actuals	Encumbrances	Available Budget	% Used
420 Information Technology		49,838.00	0.00	49,838.00	(264,008.45)	20,583.95	293,262.50	-488.43 %
53 Operating Expenditur		1,723,594.00	0.00	1,723,594.00	1,334,333.84	20,583.95	368,676.21	78.61 %
		1,723,594.00	0.00	1,723,594.00	1,334,333.84	20,583.95	368,676.21	78.61 %
41 Taxes		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
42 InterGovtl Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
45 Public Chgs Service		(16,861.00)	0.00	(16,861.00)	(24,269.90)	0.00	7,408.90	143.94 %
		(16,861.00)	0.00	(16,861.00)	(24,269.90)	0.00	7,408.90	143.94 %
46 Interest-Other Inc		0.00	0.00	0.00	(8,563.45)	0.00	8,563.45	100.00 %
		0.00	0.00	0.00	(8,563.45)	0.00	8,563.45	100.00 %
47 Interdeptl Revenue		(2,486,148.00)	0.00	(2,486,148.00)	(2,482,563.00)	0.00	(3,585.00)	99.86 %
		(2,486,148.00)	0.00	(2,486,148.00)	(2,482,563.00)	0.00	(3,585.00)	99.86 %
51 Personnel Reltd Exp		662,707.00	0.00	662,707.00	586,996.06	0.00	75,710.94	88.58 %
		662,707.00	0.00	662,707.00	586,996.06	0.00	75,710.94	88.58 %
55 InterDptl Charges		106,546.00	0.00	106,546.00	128,145.00	0.00	(21,599.00)	120.27 %
		106,546.00	0.00	106,546.00	128,145.00	0.00	(21,599.00)	120.27 %
56 Capital Outlay		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
57 Depreciation		0.00	0.00	0.00	201,913.00	0.00	(201,913.00)	100.00 %
		0.00	0.00	0.00	201,913.00	0.00	(201,913.00)	100.00 %
63 Op Transfers-Funds		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
72 Transfer to Oth Fund		60,000.00	0.00	60,000.00	0.00	0.00	60,000.00	0.00 %
		60,000.00	0.00	60,000.00	0.00	0.00	60,000.00	0.00 %
	Grand Total:	49,838.00	0.00	49,838.00	(264,008.45)	20,583.95	293,262.50	-488.43 %

VARIANCE REPORT FOR DEPARTMENT -- PROPERTY/LIABILITY INS
FOR THE QUARTER ENDING 9/30/2026

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Revenues		
	Interest and Other Revenues	($52,914.90)	Posting to incorrect account, correction to be completed in q4
	Expenses		
	Operating Expenses	($18,232.45)	Property insurance premiums more than originally budgeted
	Variances Less Than Justification Threshold	-	
	TOTAL	**($71,147.35)**	**Negative**

YTD Available Budget Report

Account Number	Account Desc	Original Budget	Transfers	Revised Budget	YTD Actuals	Encumbrances	Available Budget	% Used
410 Property & Liability Insurance		0.00	0.00	0.00	71,147.35	0.00	(71,147.35)	100.00 %
46 Interest-Other Inc		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
47 Interdeptl Revenue		(613,944.00)	0.00	(613,944.00)	(561,029.10)	0.00	(52,914.90)	91.38 %
		(613,944.00)	0.00	(613,944.00)	(561,029.10)	0.00	(52,914.90)	91.38 %
53 Operating Expenditur		613,944.00	0.00	613,944.00	632,176.45	0.00	(18,232.45)	102.97 %
		613,944.00	0.00	613,944.00	632,176.45	0.00	(18,232.45)	102.97 %
	Grand Total:	0.00	0.00	0.00	71,147.35	0.00	(71,147.35)	100.00 %

Sheboygan County Portfolio Summary as of September 30, 2026

Holdings Purchase Date	Purchase Cost	Issuer	CUSIP	Ratings	Current Rate	YTC	YTM	YTW	Maturity Date	Market Value	Book MV	Unrealized Gain/(Loss)	Callable	Call Frequency
May 30, 2024	708,803	Federal Home Loan Bank	3130AFFX0	AA+/AAA	4.63%	4.63%	4.63%	4.63%	November 16, 2028	725,085	745,688	-20,603	May 9, 2028	Non
December 26, 2024	466,911	Federal Home Loan Bank	3130AKTR7	AA+/AAA	1.08%	4.35%	4.35%	4.35%	January 29, 2027	494,555	486,740	7,815	January 29, 2027	Quarterly
February 24, 2021	750,000	Federal Home Loan Bank	3130ALGX6	AA+/AAA	0.40%	0.40%	1.33%	0.40%	February 24, 2028	728,258	730,493	-2,235	December 24, 2026	Quarterly
March 30, 2021	500,000	Federal Home Loan Bank	3130ALPW8	AA+/AAA	1.00%	1.00%	1.65%	1.00%	March 30, 2028	488,270	486,950	1,320	September 30, 2026	Quarterly
July 28, 2021	750,000	Federal Home Loan Bank	3130ANCS7	AA+/AAA	0.50%	0.50%	1.58%	0.50%	July 28, 2028	721,343	731,738	-10,395	July 28, 2027	Annually
September 20, 2021	500,000	Federal Home Loan Bank	3130ANX47	AA+/AAA	0.50%	0.50%	1.12%	0.50%	September 20, 2027	484,125	481,105	3,020	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	499,460	490,535	8,925	October 14, 2026	Quarterly
October 26, 2021	500,000	Federal Home Loan Bank	3130APHT5	AA+/AAA	1.20%	1.20%	1.20%	1.50%	October 26, 2026	498,965	490,175	8,790	December 26, 2026	Monthly
June 23, 2026	500,000	Federal Home Loan Bank	3130AWN30	AA+/AAA	4.38%	4.22%	4.22%	4.22%	June 8, 2029	492,515	492,695	-180	June 23, 2029	Non
December 12, 2025	490,000	Federal Home Loan Bank	3130A0FR6	AA+/AAA	4.00%	4.00%	3.57%	3.57%	December 8, 2028	480,724	496,042	-15,317	December 8, 2028	Non
April 22, 2026	750,000	Federal Home Loan Bank	3130BACL9	AA+/AAA	4.78%	4.78%	4.78%	4.78%	April 22, 2033	725,813	750,000	-24,188	October 22, 2026	Monthly
April 16, 2026	1,000,000	Federal Home Loan Bank	3130BACR6	AA+/AAA	4.10%	4.10%	4.10%	4.10%	July 2, 2030	967,070	1,000,000	-32,930	July 2, 2027	Non
July 21, 2026	500,000	Federal Home Loan Bank	3130BBGK5	AA+/Aa1	4.52%	4.57%	4.53%	4.53%	July 11, 2029	493,050	1,000,000	-506,950	January 11, 2027	Quarterly
November 21, 2024	968,683	Federal Home Loan Bank	3130B3LR2	AA+/AAA	4.38%	4.38%	4.40%	4.40%	December 12, 2031	931,724	989,274	-57,550	December 1, 2031	Non
September 10, 2025	500,000	Federal Home Loan Bank	3130B7R63	AA+/Aa1	4.00%	4.00%	4.00%	4.00%	September 3, 2030	481,865	498,190	-16,325	September 9, 2027	Annually
October 1, 2025	500,000	Federal Home Loan Bank	3130B7SW5	AA+/Aa1	4.57%	4.67%	4.58%	4.58%	October 1, 2031	481,005	499,345	-18,340	October 1, 2026	Monthly
November 5, 2025	500,000	Federal Home Loan Bank	3130B8C34	AA+/Aa1	4.68%	4.68%	4.68%	4.68%	November 5, 2032	478,950	498,510	-19,560	September 5, 2026	Monthly
December 10, 2025	750,000	Federal Home Loan Bank	3130B8MA7	AA+/Aa1	3.90%	3.95%	3.92%	3.92%	November 26, 2030	718,538	748,718	-30,180	November 26, 2027	Monthly
November 21, 2024	852,300	Federal Farm Credit Bank	3133ELYY4	AA+/AAA	1.53%	4.36%	4.36%	4.36%	May 13, 2030	877,310	899,950	-22,640	May 1, 2030	Non
May 30, 2024	744,683	Federal Farm Credit Bank	3133EREB3	AA+/AAA	4.70%	4.70%	4.70%	4.70%	May 9, 2028	745,988	765,060	-19,073	May 9, 2028	Non
October 21, 2025	500,000	Federal Farm Credit Bank	3133ETM20	AA+/Aa1	4.22%	4.22%	4.22%	4.22%	October 27, 2031	479,745	499,020	-19,275	October 27, 2026	Monthly
September 12, 2025	500,000	Federal Farm Credit Bank	3133ETXP7	AA+/Aa1	4.69%	4.69%	4.69%	4.69%	September 15, 2032	482,590	499,345	-16,755	October 15, 2026	Monthly
March 11, 2026	750,000	Federal Farm Credit Bank	3133EWFG0	AA+/Aa1	4.35%	4.67%	4.38%	4.38%	February 27, 2032	711,225	748,875	-37,650	October 27, 2026	Monthly
April 23, 2026	750,000	Federal Farm Credit Bank	3133EWFJ4	AA+/Aa1	4.19%	5.00%	4.32%	4.32%	March 2, 2032	713,790	744,915	-31,125	March 2, 2027	Semi-annually
March 25, 2026	500,000	Federal Farm Credit Bank	3133EWJJ0	AA+/Aa1	4.32%	4.32%	4.32%	4.32%	March 25, 2030	487,215	500,000	-12,785	March 25, 2027	Annually
December 26, 2024	566,811	Federal Home Loan Bank	313381FD2	AA+/AAA	2.62%	4.22%	4.22%	4.22%	December 10, 2027	579,816	584,112	-4,296	December 10, 2027	Non
March 19, 2024	1,140,967	Federal Home Loan Mtg Co	3134A4AA2	AA+/AAA	5.92%	4.39%	4.39%	4.39%	March 15, 2031	1,066,660	1,139,590	-72,930	March 15, 2031	Non
November 17, 2025	999,900	Federal Home Loan Mtg Co	3134HBX48	AA+/Aa1	4.00%	4.00%	4.00%	4.00%	October 9, 2030	957,380	999,870	-42,490	April 9, 2027	Quarterly
November 3, 2025	498,815	Federal Home Loan Mtg Co	3134HB2B6	AA+/Aa1	3.75%	4.00%	3.82%	3.82%	October 15, 2029	485,055	498,890	-13,835	October 15, 2026	Annually
December 12, 2025	500,000	Federal Home Loan Mtg Co	3134HCFH7	AA+/Aa1	4.00%	4.05%	4.01%	4.01%	December 9, 2023	480,375	498,970	-18,595	December 9, 2026	Annually
March 3, 2026	750,000	Federal Home Loan Mtg Co	3134HCYD5	AA+/Aa1	4.00%	4.00%	4.00%	4.00%	March 17, 2031	717,233	750,000	-32,768	March 17, 2027	Annually
September 10, 2026	750,000	Federal Home Loan Mtg Co	3134HC5V7	AA+/Aa1	5.10%	5.15%	5.10%	5.10%	August 12, 2031	741,480	750,000	-8,520	November 12, 2026	Quarterly
September 9, 2025	748,913	Federal National Mtg Assoc	3136GARX9	AA+/Aa1	4.00%	4.30%	4.03%	4.03%	September 10, 2030	723,195	748,688	-25,493	March 10, 2027	Semi-annually
May 30, 2024	749,303	Federal Ag Mtg Corp	31424WHP0	AA+/AAA	4.67%	4.67%	4.67%	4.67%	April 26, 2029	744,983	775,215	-30,233	April 26, 2029	Non
July 5, 2013	708,824	Government National Mtg Assoc	38378TKF6	AA+/AAA	1.19%	1.41%	1.41%	1.41%	May 20, 2043	666,280	679,038	-12,759	August 20, 2043	Monthly
December 26, 2024	249,000	Austin Telco FCU	052392EC7	NCUA/NCUA	4.30%	4.30%	4.30%	4.30%	December 30, 2026	249,120	250,750	-1,631	December 1, 2026	Non
January 23, 2024	226,087	Citidel FCU	17286TAJ4	NCUA/NCUA	0.90%	4.50%	4.50%	4.50%	October 23, 2026	248,711	243,846	4,865	October 23, 2026	Non
August 19, 2025	249,000	Connexus	20825WEE6	NCUA/NCUA	4.00%	4.00%	4.00%	4.00%	August 19, 2027	248,051	250,330	-2,278	August 19, 2027	Non
January 3, 2025	245,000	Cross River Bank	227563LV3	FDIC/FDIC	4.00%	4.00%	4.00%	4.00%	January 3, 2029	240,367	246,406	-6,039	January 3, 2029	Non
September 29, 2023	249,000	Empower CU CD	291916ABO	NCUA/NCUA	5.10%	5.10%	5.10%	5.10%	September 29, 2028	250,183	257,663	-7,480	September 29, 2028	Non
October 24, 2025	249,000	Farmers & Merchants Bank	307811MP1	FDIC/FDIC	3.85%	3.85%	3.85%	3.85%	October 24, 2030	236,764	247,439	-10,675	October 24, 2030	Non
August 12, 2026	500,000	Federal Home Loan Mtg Co	3130BBP58	AA+/Aa1	5.35%	5.35%	5.35%	5.35%	August 12, 2033	483,950	495,630	-11,680	August 12, 2027	Monthly
June 22, 2026	249,000	Great Midwest Bank SSB	39083PDY5	FDIC/FDIC	4.15%	4.15%	4.15%	4.15%	June 29, 2029	244,194	247,439	-3,244	June 29, 2029	Non
December 26, 2024	247,447	Morgan Stanley	61690DSV1	FDIC/FDIC	4.86%	4.17%	4.17%	4.17%	June 21, 2027	243,916	247,547	-3,630	June 21, 2027	Non
February 25, 2022	247,033	National Bk CD	633368FP5	FDIC/FDIC	1.55%	4.82%	1.71%	1.71%	February 25, 2027	246,368	243,238	3,130	October 25, 2026	Monthly
March 20, 2024	249,000	Nicolet Natl Bank CD	654062LR7	FDIC/FDIC	4.25%	4.25%	4.25%	4.25%	September 8, 2028	246,341	252,117	-5,777	September 8, 2028	Non
January 29, 2024	249,000	Wells Fargo Bank CD	949764LK8	FDIC/FDIC	4.20%	4.20%	4.20%	4.20%	January 29, 2027	249,017	250,579	-1,561	January 29, 2027	Non
Various	0	USBank MM	1stAmerican	Local	0.00%	0.00%	0.00%	0.00%	N/A	0	0	0	n/a	Liquid
Various	137,996	LGIP - General	LGIPGEN	State	3.81%	3.81%	3.81%	3.81%	N/A	137,996	137,996	0	n/a	Liquid
Various	24,800,815	LGIP - County Sales Tax	LGIPST	State	3.81%	3.81%	3.81%	3.81%	N/A	24,800,815	24,800,815	0	n/a	Liquid
Various	1,089,253	LGIP - Conservation	LGIPCONS	State	3.81%	3.81%	3.81%	3.81%	N/A	1,089,253	1,089,253	0	n/a	Liquid
Various	9,866,980	LGIP - Building	LGIPBLDG	State	3.81%	3.81%	3.81%	3.81%	N/A	9,866,980	9,866,980	0	n/a	Liquid

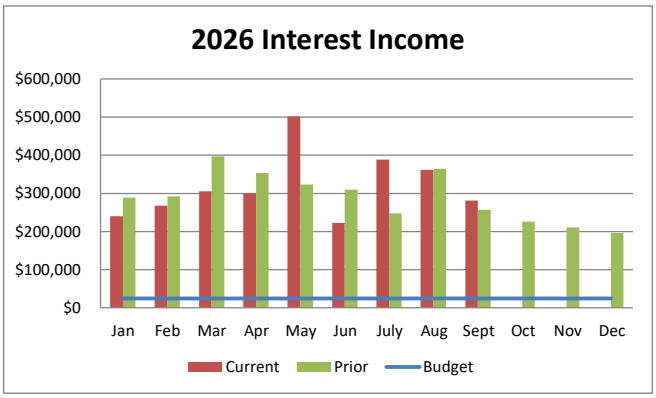
Maturity Date	Book MV	Issuer	Broker	Rating	Current Rate	Sale Price	Type
September 30, 2026	492,695	Federal Home Loan Bank	MBS	AA+	0.50%	$499,055	Matured

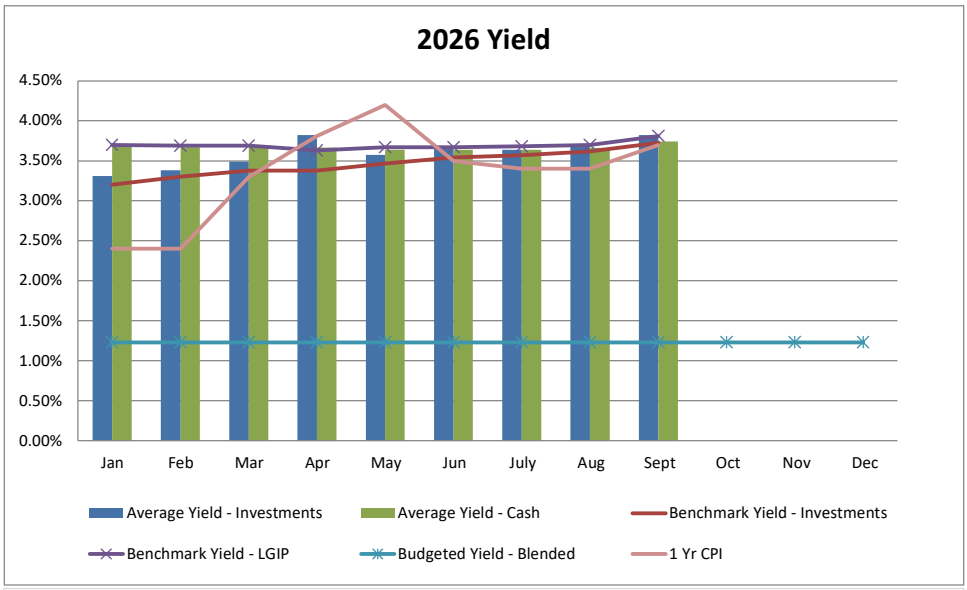
Sheboygan County Portfolio Summary as of September 30, 2026

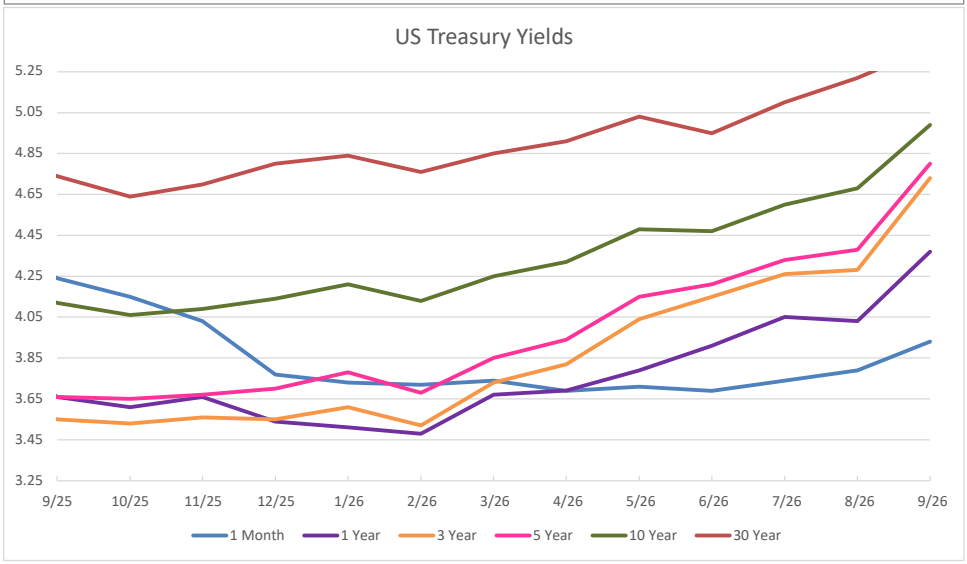
	Market Value	Wtd Ave Tenor at Purch (Yrs)	Wtd Ave Seasoning (Yrs)	Current Month Annualized Yield	Benchmark Yield
Cash Equivalents	60,300,962	n/a	n/a	3.74%	3.81%
Investments	25,738,613	5.80	2.09	3.82%	3.73%
Grand Total	**86,039,576**			**3.76%**	**3.78%**

Cash Benchmark Yield is LGIP rate for most recent month
Investment Benchmark Yield is Dollar Weighted Average of like maturity treasury yields for each holding on date of purchase

2026 Interest	
Annual Budget	$300,000
Budget to Date	$150,000
Actual to Date	$2,868,046
Variance	$2,718,046
Budgeted Yield	1.23%





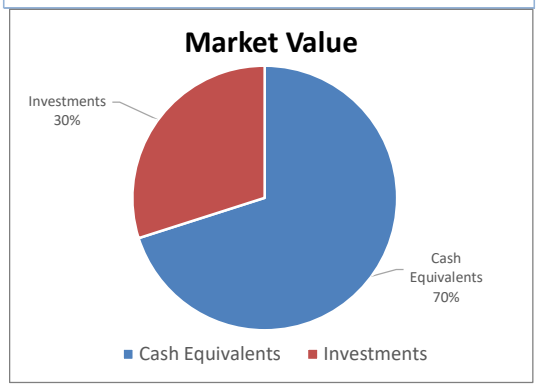


Source: FRED (Federal Reserve Economic Data)

Sheboygan County Portfolio Summary as of September 30, 2026

Cash and Cash Equivalents

Firm	Value	Rate
Associated Bank	24,395,803	3.64%
Cleveland State Bank	10,115	1.00%
LGIP	35,895,044	3.81%
Total	**60,300,962**	



Investment Holdings

Issuer	Market Value	% of Portfolio
Austin Telco FCU	$ 249,120	0.97%
Citidel FCU	$ 248,711	0.97%
Connexus	$ 248,051	0.96%
Cross River Bank	$ 240,367	0.93%
Empower CU CD	$ 250,183	0.97%
Farmers & Merchants Bank	$ 236,764	0.92%
Federal Ag Mtg Corp	$ 744,983	2.89%
Federal Farm Credit Bank	$ 4,497,863	17.48%
Federal Home Loan Bank	$ 11,471,129	44.57%
Federal Home Loan Mtg Co	$ 4,932,133	19.16%
Federal National Mtg Assoc	$ 723,195	2.81%
Government National Mtg Assoc	$ 666,280	2.59%
Morgan Stanley	$ 243,916	0.95%
National Bk CD	$ 246,368	0.96%
Nicolet Natl Bank CD	$ 246,341	0.96%
Wells Fargo Bank CD	$ 249,017	0.97%
Great Midwest Bank SSB	$ 244,194	0.95%
Total	**$ 25,738,613**	**100.0%**

