NOTICE OF MEETING

FINANCE COMMITTEE

November 14, 2018 - 3:30 PM

Administration Building
508 New York Avenue
Sheboygan, WI 53081

Conference Room 119

Agenda

Call to Order
Certification of Compliance with Open Meeting Law

3:30pm Awarding Bid(s) on Tax Foreclosed Property
Consideration of Awarding Bid(s) on Tax Foreclosed Property

Treasurer
Consideration of Pay Policy Exception Request – Accounting Clerk
Consideration of Pay Policy Exception Request – Limited Term Employee

Approval of Minutes
Finance Committee - Regular Meeting - November 1, 2018 3:30 PM
Correspondence
County Administrator Report
Finance Director Report

County Board Referral
Consideration of Resolution No. 21 – Authorizing UW-Extension Sheboygan County to Apply for a 2019/2020 Community Planning Grant

Planning & Conservation
Consideration of Resolution No. -- --- Amending Land Records Modernization Plan

Sheriff
Consideration of Budget Adjustment—2018 Edward Byrne Memorial Justice Assistance Grant (JAG)
Consideration of 2018 Budget Adjustment—Emergency Police Services/Civil Disturbance Unit Grant

Health & Human Services
Consideration of 2018 Budget Adjustments

County Clerk
Consideration of Ordinance No. -- --- Changing Supervisory District Boundaries to Reflect Annexation Supervisory District 18 and 19 (City of Sheboygan Falls)

Information Technology
Consideration of Use of Information Technology Fund Balance for County Board iPad Refresh

Consideration of Use of Information Technology Fund Balance for Rocky Knoll Backup System
Consideration of Promotion Request for Information Technology Manager
Consideration of Change in Table of Organization

Finance Director
Consideration of Resolution No. – -- Declaration of Intent to Reimburse Expenditures from Proceeds of Borrowing.
Consideration of Vacant Position Request – Accounting Supervisor
Financial Statements – September
3rd Quarter Variances
Investment Statements – September

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

Next Scheduled Meeting-November 28, 2018 at 3:30 PM in Room 119, Administration Building

Prepared by:
Ashley Meyer
Recording Secretary

William Goehring
Committee Chairperson

NOTE: 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.

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

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

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

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

Pay Policy
Exception Request

Department Requesting Exception: County Treasurer

Position(s) Effective: Accounting Clerk

Effective Date: TBD and effective on the date when the Accounting Assistant goes on leave.

Exception Request: Temporary upgrade in the Accounting Clerk's pay.

Reason: The Accounting Assistant will be on a leave of absence in the near future. During that time the Accounting Clerk would assume the duties of the Accounting Assistant. This is anticipated for a period of 12 weeks. During this period of time the pay for the Accounting Clerk would increase to be $18.61 per hour.

Justification:
Our office is entering our busiest time of the year with regard to taxation. At this same time the Accounting Assistant will be on a leave. The Accounting Assistant is an essential position in order to have all tax bills out by the statutory deadline, to have all state reports filed timely, and provide adequate support to our municipal treasurers, of which many are new.

Over the past 2 months the Accounting Clerk has been learning the Accounting Assistant's duties that need to be performed at this time of the year.

County Administrator/Department Head Recommendation:

Date: 11/12/2018 Signature: Dawn Henning Boreng

Human Resources Support: ☐ Approve ☐ Disapprove

Date: _____ Signature: _____

Liaison Committee Action: ☐ Approve ☐ Disapprove

Date: _____ Committee Chair: _____

Human Resources Committee: ☐ Approve ☐ Disapprove

Date: _____ Committee Chair: _____

Form Process:
Department Head completes the ER form
Department Head presents the ER form to their Liaison Committee for approval/signature
Department Head presents the ER form to HR Committee for approval/signature

October 2016

SHEBOYGAN COUNTY
WISCONSIN

Pay Policy
Exception Request

Department Requesting Exception: County Treasurer

Position(s) Effective: Limited Term Employee

Effective Date: TBD and effective on the date when the Accounting Assistant goes on leave.

Exception Request: Temporary upgrade in the Limited Term Employee's pay.

Reason: The Accounting Assistant will be on a leave of absence in the near future. During that time the Accounting Clerk would assume the duties of the Accounting Assistant, and then the Limited Term Employee would assume the duties of the Accounting Clerk. This is anticipated for a period of 12 weeks. During this period of time the pay for the Limited Term Employee would increase to be $15.00 per hour.

Justification:
Our office is entering our busiest time of the year with regard to taxation. At this same time the Accounting Assistant will be on a leave. The Accounting Clerk is an essential position in order to have all moneys reconciled and prepared for deposit to the bank, to have all tax rolls and supporting reports generated and reconciled timely, and provide adequate support to the public during a time when we receive a high volume of telephone calls.

Over the past month the Limited Term Employee has been learning the Accounting Clerk's duties that need to be performed at this time of the year.

County Administrator/Department Head Recommendation:

Date: 11/09/2018 Signature: Laura Henning-Boreny

Human Resources Support: ☐ Approve ☐ Disapprove

Date: _____ Signature: _____

Liaison Committee Action: ☐ Approve ☐ Disapprove

Date: _____ Committee Chair: _____

Human Resources Committee: ☐ Approve ☐ Disapprove

Date: _____ Committee Chair: _____

Form Process:
Department Head completes the ER form
Department Head presents the ER form to their Liaison Committee for approval/signature
Department Head presents the ER form to HR Committee for approval/signature

October 2016

SHEBOYGAN COUNTY FINANCE COMMITTEE MINUTES

Administration Building
508 New York Avenue
Sheboygan WI 53081

November 1, 2018 **Called to Order: 3:30 P.M.** **Adjourned: 3:50 P.M.**

MEMBERS PRESENT: William Goehring, Greg Weggeman, Vernon Koch, Roger Te Stroete

MEMBERS ABSENT: Keith Abler

ALSO PRESENT: Aaron Brault, Ashley Meyer, Bob Ziegelbauer, Crystal Fieber, Ed Procek, Greg Schnell, Jessica Huss, Laura Henning-Lorenz, Thomas Epping, Tom Wegner, Wendy Charnon

Chairperson Goehring called the meeting to order. He verified that the meeting notice was posted on October 31, 2018 at 3:25 P.M.

Supervisor Te Stroete moved to approve the minutes of October 10, 2018. Motion seconded by Supervisor Weggeman Carried

Correspondence – None

County Administrator Report – None

Finance Director Report – Finance Director, Wendy Charnon updated the committee on the State's close out of the Revolving Loan Fund, the State is still waiting on approval from the U.S. Department of Housing and Urban Development (HUD). Currently, Sheboygan County is not considering any new loans until there is a determination made by HUD, but will be looking at a request to refinance a current loan. She also informed the committee that the Transportation Complex project is expected to come in under budget.

The Committee discussed Resolution No. 18 –Approving Electric Transmission Line Easement with American Transmission Company. Supervisor Koch moved to recommend that the Resolution be adopted. Motion seconded by Supervisor Te Stroete. Carried

Finance Director, Wendy Charnon presented a draft resolution – Approving the 2019 Budget. Supervisor Weggeman moved to approve the resolution as drafted and introduce the resolution to the County Board in November. Motion seconded by Supervisor Te Stroete. Carried

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

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

Minimum price on parcel No. 59026383250 recommended to be set at $ 99,000.00.
Minimum price on parcel No. 59281702340 recommended to be set at $ 6,100.00.

Supervisor Te Stroete moved to approve the recommendations. Motion seconded by Supervisor Koch. Carried

Vouchers were reviewed. Supervisor Te Stroete moved to approve the expenditures. Motion seconded by Supervisor Weggeman. Carried

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

Supervisor Weggeman moved to adjourn. Motion seconded by Supervisor Koch. Carried

The next scheduled meeting will be Wednesday, November 14, 2018 at 3:30 p.m.

Vernon Koch
Secretary

Ashley Meyer
Recording Secretary

COMMITTEE REPORT TO THE COUNTY BOARD

WE, THE **FINANCE** COMMITTEE

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

RE: **Authorizing UW-Extension Sheboygan County to Apply for a 2019/2020 Community Planning Grant**

HAVE CONSIDERED THE SAME AND RECOMMEND:

_____ ADDITIONAL TIME BE GRANTED TO CONSIDER THE MATTER

_____ THE RESOLUTION BE ADOPTED

_____ FILING WITH THE CLERK

_____ AMENDING THE RESOLUTION AS FOLLOWS:

RESPECTFULLY SUBMITTED THIS 18th DAY OF December 2018

FINANCE COMMITTEE

OPPOSED TO THE REPORT:	CONCURRING IN THE REPORT:
WILLIAM C. GOEHRING	WILLIAM C. GOEHRING
GREG WEGGEMAN	GREG WEGGEMAN
VERNON KOCH	VERNON KOCH
KEITH ABLER	KEITH ABLER
ROGER TE STROETE	ROGER TE STROETE

SHEBOYGAN COUNTY RESOLUTION NO. 21 (2018/19)

Re: **Authorizing UW-Extension Sheboygan County to Apply for a 2019/2020 Community Planning Grant**

WHEREAS, the Wisconsin Coastal Management Program (WCMP) provides funding each year for a variety of grant programs related to coastal resources including the preparation of community comprehensive plans or updates thereto, and

WHEREAS, Sheboygan County, through its local UW-Extension Office, is an eligible applicant and would be able to fulfill any required obligations to receive the grant without negatively impacting the UW-Extension Office's budget, and

WHEREAS, the Towns of Holland, Mosel, Sheboygan, and Sheboygan Falls adopted comprehensive plans under the standards of Wis. Stat. § 66.1001 in 2009 and are, therefore, required by statute to update said plans in 2019, and

WHEREAS, the Town of Wilson completed its comprehensive plan update in 2017 and now seeks to implement one of the recommendations contained in said plan update, and

WHEREAS, these five towns have worked extensively with UW-Extension Sheboygan County staff in the past on planning, land use, and zoning and have expressed an interest in once again partnering with UW-Extension Sheboygan County, and

WHEREAS, approximately 20 miles of the eastern boundaries of these towns border Lake Michigan and include a variety of coastal resources and significant properties, including Amsterdam Dunes, that could benefit from a thorough planning update, and

WHEREAS, it would be advantageous for UW-Extension Sheboygan County to submit an application to the WCMP to obtain financial support for plan preparation and implementation;

NOW, THEREFORE, BE IT RESOLVED that the UW-Extension Sheboygan County Growth Management Educator is authorized to act on behalf of Sheboygan County to submit an application to the WCMP, sign documents as required, and take necessary action to undertake, direct, and complete the proposed project if awarded.

(The rest of this page intentionally left blank.)

BE IT FURTHER RESOLVED that UW-Extension Sheboygan County will comply with all local, state, and federal rules, regulations, and ordinances relating to this project and will meet any financial obligations required under this grant prior to the reimbursement of funds by the WCMP.

Respectfully submitted this 6th day of November, 2018.

PLANNING, RESOURCES, AGRICULTURE, AND EXTENSION COMMITTEE*

Fran Damp, Chairperson

Keith Abler, Vice-Chairperson

Henry Nelson, Secretary

James Baumgart

Paul A. Gruber

Opposed to Introduction:

*County Board Members signing only

FISCAL NOTE
November 2018

Resolution No. 21 (2018/19) RE: Authorizing UW-Extension Sheboygan County to Apply for a 2019/2020 Community Planning Grant

Funding:

This grant is a 50/50 matching grant where the County will be acting as the pass through for the municipalities participating in the grant. The matching funds will be coming from the municipalities. Also, parts of the reimbursements allowable by the grant are budgeted operating expenses for the Growth Management Educator. As such, the County will be reimbursed for expenses identified in the 2019 budget of roughly $2,200.

Respectfully Submitted,

Wendy A. Charnon, Finance Director
November 6, 2018

SHEBOYGAN COUNTY RESOLUTION NO. _____ (2018/19)

Re: **Amending Land Records Modernization Plan**

WHEREAS, Wis. Stat. § 59.72 provides that counties may establish a land information office or may direct that the functions and duties of a land information office may be undertaken by an existing board or office, and

WHEREAS, one of the responsibilities of a land information office is to prepare a land information modernization plan for the county and obtain compliance with Wis. Stat. § 16.967 in order to obtain land record modernization funding, and

WHEREAS, the Sheboygan County Board, through the adoption of Resolution No. 15 (1990/91), established a Land Records Board, and

WHEREAS, the Sheboygan County Board, through the adoption of Ordinance No. 1 (2010/11), changed the Land Records Board to become the Land Records Council and charged the Land Records Council with maintaining and revising a Land Records Modernization Plan for the County, and

WHEREAS, Wis. Stat. § 59.72(3)(b) requires Land Records Modernization Plans to be updated every three (3) years, and

WHEREAS, through the adoption of Resolution No. 1 (2016/17), the County Board adopted the current Land Records Modernization Plan which will expire on December 31, 2018, and

WHEREAS, the Land Records Council is proposing that the current Sheboygan County Land Records Modernization Plan be updated with an expiration date of December 31, 2021;

NOW, THEREFORE, BE IT RESOLVED that the proposed updated Land Records Modernization Plan prepared by the Land Information Council on file with the Clerk be adopted as the County Plan with an expiration date of December 31, 2021, and that the Plan be submitted to the Wisconsin Department of Administration for approval.

Respectfully submitted this 23rd day of October, 2018.

FINANCE COMMITTEE

_____	_____
William C. Goehring, Chairperson	Greg Weggeman, Vice-Chairperson
_____	_____
Vernon Koch, Secretary	Keith Abler
	_____
	Roger Te Stroete

Opposed to Introduction:

_____	_____

Sheboygan County
Land Information Plan
2019-2021

**Wisconsin Land Information Program
Wisconsin Department of Administration
101 East Wilson Street, 9th Floor
Madison, WI 53703
(608) 267-3369
www.doa.wi.gov/WLIP

Version: 2018-10-23
Approved/Adopted by Land Information Council on: 2018-08-10
Approved/Adopted by the Sheboygan County Board on: 2018-18-12

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About this Document. This document is a land information plan for Sheboygan County prepared by the land information officer (LIO) and the Sheboygan County land information council. Under state statute 59.72(3)(b), a "countywide plan for land records modernization" is required for participation in the Wisconsin Land Information Program (WLIP). The purpose of this document is twofold: 1) to meet WLIP funding eligibility requirements necessary for receiving grants and retaining fees for land information, and 2) to plan for county land records modernization in order to improve the efficiency of government and provide improved government services to businesses and county residents.

WLIP Background. The WLIP, administered by the Wisconsin Department of Administration, is funded by document recording fees collected by register of deeds at the county-level. In 2018, Sheboygan County was awarded $51,000k in WLIP grants and retained a total of $263,070 in local register of deeds document recording fees for land information.

This plan lays out how funds from grants and retained fees will be prioritized. However, as county budgets are determined on an annual basis with county board approval, this plan provides estimated figures that are subject to change and are designed to serve planning purposes only.

Land Information in Sheboygan County. Land information is central to county operations, as many essential services rely on accurate and up-to-date geospatial data and land records. A countywide land information system supports economic development, emergency planning and response, and a host of other citizen services. The Sheboygan County land information system integrates and enables efficient access to information that describes the physical characteristics of land, as well as the property boundaries and rights attributable to landowners.

Mission of the Land Information Office. In the next three years, Sheboygan County's strives to be recognized for its exceptional webmapping site, gains in governmental efficiencies by broadening the utilization of GIS, improvements in parcel mapping accuracy, and responsiveness to meeting the land records needs of residents and businesses.

Land Information Office Projects. To realize this mission, in the next three years, the county land information office will focus on the following projects:

Sheboygan County Land Information Projects: 2019-2021	
Project #1	**Orthophotography Flights**
Project #2	**Planimetrics and LIDAR Capture**
Project #3	**Metadata Generation**
Project #4	**9 Key Element/EVAL Land Modeling**
Project #5	**Bedrock Mapping**
Project #6	**Georeferencing & Digitizing Various Permit Information**
Project #7	**Hardware & Software Purchases**
Project #8	**Data and Platform Integration**
Project #9	**Continued Web-based Access Upgrades**
Project #10	**School District Mapping**
Project #11	**Public Road Easement Mapping**
Project #12	**Expand the Use of Mobile Technology for Data Capture**
Project #13	**Drone Purchase**
Project #14	**Hiring of LTEs for Digitizing Work**
Project #15	**Development of Health-related Functionality in the GIS System**
Project #16	**Updating & Purchasing 911 Emergency System**
Project #17	**Updated MS4 Modeling**
Project #18	**Development/Ugrading Permit Tracking Software**
Project #19	**Upgrading Address & Road Centerline Data to NENA NextGen 911 Standards**

Project #20	**Complete Mapping of Sanitary Districts**
Project #21	**WISLR/Paser Mapping & Integration**
Project #22	**Document Archiving & Indexing**
Project #23	**Historic Book Repair**
Project #24	**Land Enterprise System Enhancements & Upgrades - Phase II**
Project #25	**Land Enterprise System Enhancements & Upgrades - Phase III**
Project #26	**GIS Health Check Update**

The remainder of this document provides more details on Sheboygan County and the WLIP, summarizes current and future land information projects, and reviews the county's status in completion and maintenance of the map data layers known as Foundational Elements.

1 INTRODUCTION

In 1989, a public funding mechanism was created whereby a portion of county register of deeds document recording fees collected from real estate transactions would be devoted to land information through a new program called the Wisconsin Land Information Program (WLIP). The purpose of the land information plan is to meet WLIP requirements and aid in county planning for land records modernization.

The WLIP and the Land Information Plan Requirement

In order to participate in the WLIP, counties must meet certain requirements:

- Update the county's land information plan at least every three years
- Meet with the county land information council to review expenditures, policies, and priorities of the land information office at least once per year
- Report on expenditure activities each year
- Submit detailed applications for WLIP grants
- Complete the annual WLIP survey
- Subscribe to DOA's land information listserv
- Coordinate the sharing of parcel/tax roll data with the Department of Administration in a searchable format determined by DOA under s. 59.72(2)(a)

LAND INFORMATION

Any physical, legal, economic or environmental information or characteristics concerning land, water, groundwater, subsurface resources or air in this state.

'Land information' includes information relating to topography, soil, soil erosion, geology, minerals, vegetation, land cover, wildlife, associated natural resources, land ownership, land use, land use controls and restrictions, jurisdictional boundaries, tax assessment, land value, land survey records and references, geodetic control networks, aerial photographs, maps, planimetric data, remote sensing data, historic and prehistoric sites and economic projections.

– Wis. Stats. section 59.72(1)(a)

Any grants received and fees retained for land information through the WLIP must be spent consistent with the county land information plan.

Act 20 and the Statewide Parcel Map Initiative

A major development for the WLIP occurred in 2013 through the state budget bill, known as Act 20. It directed the Department of Administration (DOA) to create a statewide digital parcel map in coordination with counties.

Act 20 also provided more revenue for WLIP grants, specifically for the improvement of local parcel datasets. The WLIP is dedicated to helping counties meet the goals of Act 20 and has made funding available to counties in the form of Strategic Initiative grants to be prioritized for the purposes of parcel/tax roll dataset improvement.

For Strategic Initiative grant eligibility, counties are required to apply WLIP funding toward achieving certain statewide objectives, specified in the form of "benchmarks." Benchmarks for parcel data—standards or achievement levels on data quality or completeness—were determined through a participatory planning process. Current benchmarks are detailed in the WLIP grant application, as will be future benchmarks.

WLIP Benchmarks (For 2016-2018 Grant Years)

- Benchmark 1 & 2 – Parcel and Zoning Data Submission/Extended Parcel Attribute Set Submission
- Benchmark 3 – Completion of County Parcel Fabric
- Benchmark 4 – Completion and Integration of PLSS

More information on how Sheboygan County is meeting these benchmarks appears in the Foundational Elements section of this plan document.

County Land Information System History and Context

Sheboygan County's involvement in the Wisconsin Land Information program began very early in the program's history. Land information record improvements, and geographic information system (GIS) development has been well thought out, and ear marked by consistent and frequent successes. The following is a partial list of key events in the history of the Sheboygan County Land Information Modernization Program:

January 1992
- Automated tract index begins in the Register of Deeds Office.

June 1992
- Fairview Industries delivered the final design of the Sheboygan County Coordinate Grid.

August 1992
- Sheboygan County HARN densification completed.

March 1995
- After six contracts with five contractors, the Sheboygan County section corner control survey is completed. This survey established control on all remonumented section corners in the County. Work continues to date.

April 1995
- Purchased geographic information system (hereafter GIS) hardware and software.

June 1995
- Digital parcel mapping begins.

July 1995
- Purchased digital wetland maps from DNR.

January 1996
- Received digital planimetric files for the north half of the County.
- Contracted with NRCS for digital soils maps, and orthophotos.

February 1996
- Digitized FEMA floodplain maps of the north half of the County for navigable stream inventory and history.
- Digital zoning mapping begins.

June 1996
- Automated tract index put online.
- Wisconsin Bell enhances 911 software.
- Scanning of documents in the Register of Deeds Office begins.

July 1996
- Tracking of shore land and sanitary permits begins on GIS.

January 1997
- Dual frequency GPS receivers purchased.
- Document imaging begins in Register of Deeds Office.

- Hummingbird software installed to link PC terminals with Unix GIS Server.

March 1999
- Digital zoning maps are completed

June 2000
- Old "home grown" tax parcel listing, billing and collection system is replaced with the more functional and efficient commercial product "CPC" (then EGTS, and now GCS).

March 20, 2001
- Digital Parcel mapping is completed.

November 2001
- Political redistricting is done, using the census "Tiger Files". The new district maps are placed on the county website.

October 2002
- Sheboygan self-published atlas is delivered and made available for sale to the public.

December 2002
- Arc IMS is purchased and maps are put online.

September 2003
- Image America delivered April 2003 flight orthophotography.

October 2003
- Plats of Survey filed in the Real Property Lister's office are scanned.

November 2004
- Purchased Trimbal Pathfinder GPS unit.

April 2005
- Read Action software installed in the Register of Deeds Office.

May 2005
- Ayres Associates delivers the November 2004 flight Lidar project.
- Redacting software is purchased and installed in the Register of Deeds office. This software automatically excludes confidential information from document images.

2006
- Cell phone 911 project completed.
- Electronic Transfer Returns (e-RETR) accepted via the internet.

November 2006
- Received digital FEMA flood plain mapping.

June 2007
- Accepting Documents Electronically (Not in Register of Deeds).

August 2008
- Pictometry delivered.

January 2009
- Notice of Lis Pendens now recorded.

May 2009
- NR 216-storm water mapping project completed.

December 2009
- All Certified Survey Maps (CSM) are imaged and geo-referenced.

2009
- Purchased new survey grade GPS receivers.
- Two continuously broadcasting GPS base stations go online.

October 2009
- County Highway sign inventory completed.

December 2009
- Sanborn delivered April 2009 flight orthophotography.

2010
- Able to e-record Deeds.
- County assumes parcel-mapping duties within the City of Sheboygan.
- County Treasurer's office assumes real property listing duties and responsibilities from the City of Sheboygan.
- Redaction of Social Security Numbers Project starts.
- Up-graded Land Record Software.

January 1, 2011
- Utility permit tracking begins at the Transportation Department.
- Conveyance Documents require Parcel Pin Numbers.

January 1, 2012
- Driveway permit tracking begins at the Transportation Department.
- All Plats are imaged.

June 2012
- GIS health check completed and implementation begins.

February 2013
- Preparation for migration to parcel fabric.
- Preparation for data transfers to ESRI Local Government Model (LGiM).

August 2013
- County addressing transitioned into the LGiM.

April 2014
- County parcel data starts to run parallel in LGiM and old system.
- County flies 6" orthophotography for entire County and 3" orthophotography for much of the County's urbanized areas, countywide planimetrics are also ordered for the entire County.

2014
- Other County core data (i.e. environmental data, trails, open space, roads, zoning, etc.) transferred into the LGiM.
- Documents imaged back to 1962, back indexing project starts.
- Indexes and Tract books available via Internet.

September 2014
- County begins to run the parcel data in the LGiM parcel fabric exclusively.

2015
- County acquires all of the historic Sanborn Fire Insurance Maps in geo-referenced digital format through an USEPA Brownfields Assessment Grant.
- County transitions from ArcIMS web map setting into an ESRI Maps & Apps Gallery setting for its online accessibility.
- Diggers Hotline mapping is substantially completed, including storm sewer, and county owned fiber optic.

2016
- Digitized and geo-referenced nearly all County buildings/floors in ArcMap.
- Depth to bedrock mapping developed based on WDNR well logs where addresses were present.
- PLSS corner recovery in Sheboygan Marsh.

2017
- Began digitizing and spatially tying over 40,000 surveys to their associated tax parcel, completed 30% +/- in 2017.
- Migrated tax software from EGTS to GCS.

2018
- Continued digitizing and spatially tying the above mentioned surveys.
- Began digitizing historical agricultural tile lines throughout the County.
- Began attaching sanitary permit information to a spatial point file for public access over the web.
- Continued digitization of sanitary drawings to their spatial location in the County.

County Land Information Plan Process

County land information plans were initially updated every five years. However, as a result of Act 20, counties must update and submit their plans to DOA for approval every three years. The 2019-2021 plan, completed at the end of 2018, is the second post-Act 20 required update.

Plan Participants and Contact Information

Another requirement for participation in the WLIP is the county land information council, established by legislation in 2010. The council is tasked with reviewing the priorities, needs, policies, and expenditures of a land information office and advising the county on matters affecting that office.

According to s. 59.72(3m), Wis. Stats., the county land information council is to include:
- Register of Deeds.
- Treasurer.
- Real Property Lister or designee.
- Member of the county board.
- Representative of the land information office.
- A realtor or member of the Realtors Association employed within the county.
- A public safety or emergency communications representative employed within the county.
- County surveyor or a registered professional land surveyor employed within the county.
- Other members of the board or public that the board designates.

The land information council must have a role in the development of the county land information plan, and DOA requires county land information councils to approve final plans.

This plan was prepared by the county LIO, the Sheboygan County Land Information Council, and others as listed below.

Sheboygan County Land Information Council and Plan Workgroup				
Name	**Title**	**Affiliation**	**Email**	**Phone**
+ **Ellen Schleicher**	Register of Deeds	Sheboygan County Register of Deeds Office	ellen.schleicher@sheboygancounty.com	920-459-3027
+ **Laura Henning-Lorenz**	Treasurer/Real Property Lister	Sheboygan County Treasurer's Office	laura.henninglorenz@sheboygancounty.com	920-459-3020
+ **Aaron Brault**	Planning & Conservation Director/ Land Information Officer/County Conservationist/Parks	Sheboygan County Planning & Conservation	aaron.brault@sheboygancounty.com	920-459-3060
+ **Al Bosman**	County Board Member	Sheboygan County Board	al.bosman@sheboygancounty.com	920-459-3103
+ **Eric Zinkel**	Public Safety Representative	Sheboygan County Sheriff's Department	eric.zinkel@sheboygancounty.com	920-459-3360
+ **John Nelson**	Realtor	Pleasantview Realty	john@pleasantviewrealty.com	920-980-2539
+**Steve Steinhardt**	Emergency Management Director	Sheboygan County Sheriff's Department	steven.steinhardt@sheboygancounty.com	920-459-3360
Ed Harvey	County Surveyor/Engineer (Retired September 2018)	Sheboygan County Transportation Department	ed.harvey@sheboygancounty.com	920-459-3822
+ **Jeremy Hildebrand**	County Surveyor/Engineer	Sheboygan County Transportation Department	jeremy.hildebrand@sheboygancounty.com	920-459-3822
+ **Chris Lewinski**	Information Technology Director	Sheboygan County Information Technology Department	chris.lewinski@sheboygancounty.com	920-459-0335
+ **Wendy Charnon**	County Finance Director	Sheboygan County Finance Department	wendy.charnon@sheboygancounty.com	920-459-3007

+ Land Information Council Members designated by the plus symbol

2 FOUNDATIONAL ELEMENTS

Counties must have a land information plan that addresses development of specific datasets or map layer groupings historically referred to as the WLIP Foundational Elements. Foundational Elements incorporate nationally-recognized "Framework Data" elements, the major map data themes that serve as the backbone required to conduct most mapping and geospatial analysis.

FOUNDATIONAL ELEMENTS

PLSS
Parcel Mapping
LiDAR and Other Elevation Data
Orthoimagery
Address Points and Street Centerlines
Land Use
Zoning
Administrative Boundaries
Other Layers

In the past, Foundational Elements were selected by the former Wisconsin Land Information Board under the guiding idea that program success is dependent upon a focus for program activities. Thus, this plan places priority on certain elements, which must be addressed in order for a county land information plan to be approved. Beyond the county's use for planning purposes, Foundational Element information is of value to state agencies and the WLIP to understand progress in completion and maintenance of these key map data layers.

PLSS

Public Land Survey System Monuments

Layer Status

PLSS Layer Status	
	Status/Comments
Number of PLSS corners (selection, ¼, meander) **set in original government survey** that can be remonumented in your county	▪ 2224
Number and percent of PLSS corners capable of being remonumented in your county that **have been remonumented**	▪ 2198 (99%)
Number and percent of remonumented PLSS corners with survey grade coordinates (see below for definition) • **SURVEY GRADE** – coordinates collected under the direction of a Professional Land Surveyor, in a coordinate system allowed by 236.18(2), and obtained by means, methods and equipment capable of repeatable 2 centimeter or better precision • **SUB-METER** – point precision of 1 meter or better • **APPROXIMATE** – point precision within 5 meters or coordinates derived from public records or other relevant information	▪ 2069 (93%)
Number and percent of survey grade PLSS corners integrated into county digital parcel layer	▪ 2198 (100%)
Number and percent of non-survey grade PLSS corners integrated into county digital parcel layer	▪ 155 (100%)
Tie sheets available online?	▪ Yes, http://shebco.maps.arcgis.com/apps/webappviewer/index.html?id=5101e25b73a74e29ae473d755bbb5599
Percentage of remonumented PLSS corners that have **tie sheets available online** (whether or not they have corresponding coordinate values)	▪ 2198 (99%)
Percentage of remonumented PLSS corners that have tie sheets available online (whether or not they have corresponding coordinate values) **and a corresponding URL path/hyperlink value** in the PLSS geodatabase	▪ 2198
PLSS corners believed to be remonumented based on filed tie-sheets or surveys, but do not have coordinate values	▪ 0
Approximate number of PLSS corners believed to be lost or obliterated	▪ 36
Which system(s) for **corner point identification/ numbering** does the county employ (e.g., the Romportl point numbering system known as Wisconsin Corner Point Identification System, the BLM Point ID Standard, or other corner point ID system)?	▪ Modified Romportl
Does the county contain any **non-PLSS areas** (e.g., river frontage long lots, French land claims, private claims, farm lots, French long lots, etc.) or any special situations regarding PLSS data for tribal lands?	▪ No
Total number of PLSS corners along each bordering county	▪ Ozaukee = 25 Washington = 13 Fond du Lac = 49 Calumet = 22 Manitowoc = 55
Number and percent of PLSS corners remonumented along each county boundary	▪ Ozaukee = 25 (100%) Washington = 13 (100%) Fond du Lac = 49 (100%) Calumet = 22 (100%) Manitowoc = 55 (100%)

Number and percent of remonumented PLSS corners along each county boundary with survey grade coordinates	▪ Ozaukee = 25 (100%) Washington = 13 (100%) Fond du Lac = 49 (100%) Calumet = 13 (59%) Manitowoc = 31 (56%)
In what ways does your county collaborate with or plan to collaborate with neighboring counties for PLSS updates on shared county borders?	▪ Work with neighboring counties on PLSS shared county borders if problems arise

Custodian

- Jeremy Hildebrand, Sheboygan County Surveyor/Engineer

Maintenance

- As needed. All surveys in the County's repository have or are being scanned and geo-referenced for retrieval on-line.

Standards

- Statutory Standards for PLSS Corner Remonumentation
  - s. 59.74, Wis. Stats. Perpetuation of section corners, landmarks.
  - s. 60.84, Wis. Stats. Monuments.
  - ch. A-E 7.08, Wis. Admin. Code, U.S. public land survey monument record.
  - ch. A-E 7.06, Wis. Admin. Code, Measurements.
  - s. 236.15, Wis. Stats. Surveying requirement.
- SURVEY GRADE standard from Wisconsin County Surveyor's Association:
  - **SURVEY GRADE** – coordinates collected under the direction of a Professional Land Surveyor, in a coordinate system allowed by 236.18(2), and obtained by means, methods and equipment capable of repeatable 2 centimeter or better precision
  - **SUB-METER** – point precision of 1 meter or better
  - **APPROXIMATE** – point precision within 5 meters or coordinates derived from public records or other relevant information

Other Geodetic Control and Control Networks

e.g., HARN, Height Mod., etc.

Layer Status

Sheboygan County has two signifficent control networks which support the geographic information, and land information systems. Both were developed with Land Information Program dollars:

The Sheboygan County Geodetic Control Network is a network of 72 monuments at approximately six kilometer spacing. It is a densification of the Wisconsin Department of Transportation (WDOT) High Accuracy Reference Network (HARN). Survey work, and adjustments were performed by Aero-Metric Engineering in 1992. Because the Sheboygan County project predated the development of the WDOT prototype RFP, the accuracy of the work exceded the standard used by WDOT for projects undertaken since that time. All Sheboygan County map layers, including section corners, are referenced to this control network.

In the time that has passed since the original network development five monuments have been obliterated. They have been replaced, and resurveyed.

Third order vertical control has been established on forty two network monuments to date. These elevations are established using a digital level in comformity with NOAA standards. Work will continue to establish third order vertical control on the remaining thirty monuments. The locations of these monuments, and monument data sheets are available online.

The Sheboygan County Vertical Control Network is a countywide network of benchmarks. They are referenced to the North American Vertical Datum of 1929 (NAVD29). Benchmark information is available online.

Custodian

- Jeremy Hildebrand, Sheboygan County Surveyor/Engineer

Maintenance

- As needed.

Standards

- 3rd order control

Parcel Mapping

Parcel Geometries

Layer Status

- **Progress toward completion/maintenance phase:** In Sheboygan County, 100% of the county's parcels are available in a commonly-used digital GIS format and available for viewing online. The County LIO Committee is currently contemplating allowing free downloads of this data from the County's website. This layer is actively maintained on a daily basis.
- **Projection and coordinate system:** Transverse Mercator NAD 83/91, Sheboygan County Coordinates.
- **Integration of tax data with parcel polygons:** The County has a parcel polygon model that directly integrates tax/assessment data as parcel attributes.
- **ESRI Parcel Fabric/LGIM Data Model:** The County implemented the transfer to the ESRI Parcel Fabric Data Model and ESRI's Local Government Information Model in 2013 and began using each exclusively in 2014.
- **Online Parcel Viewer Software/App and Vendor name:** The County utilizes ESRI's suite of online apps to serve data to the public, particularly the Web App Builder. In-house staff maintains these functions.
- **Unique URL path for each parcel record:** Through various online apps the County is able to generate a unique parcel record for each parcel. Attribute information that can be obtained is as follows: owner information, owner mailing address, owner site address, former owner information, previous tax payment information, previous and current assessment/fair market value information, Register of Deeds document numbers, surveys for the property, acreage and property descriptions.

Custodian

- The parcels are mapped and maintained by the Planning & Conservation Department. The custodian is the Planning & Conservation Director. The real property listing, assessment, and taxation information is maintained by the Treasurer's Department. The custodian is the Sheboygan County Treasurer.

Maintenance

- **Update Frequency/Cycle**. Parcel and related taxation information is updated daily.

Standards

- **Data Dictionary**: The County currently does not have metadata or data dictionaries. However, the County plans to integrate metadata into its data as it begins to allow for free download on the web. The goal is to have this integration complete by 2020.
- ESRI's Local Government Model

Assessment/Tax Roll Data

Layer Status

- **Progress toward completion/maintenance phase:** The Sheboygan County Treasurer and Real Property Listing Office successfully converted all electronic historical real property listing, assessment, and taxation information to a new web portal, treasurer.sheboygancounty.com, as of October 2017. The conversion allowed for historical viewing of real property listing, assessment, and taxation data from 2000 forward.
- **Tax Roll Software/App and Vendor name:** GCS Software

- **Municipal Notes:** NA

Custodian

- Sheboygan County Treasurer

Maintenance

- **Maintenance of the Searchable Format standard:** To maintain the Searchable Format standard, the county will continue to update data on a daily basis. Parcel related data (real property listing, assessment, and taxation) is updated daily by the Sheboygan County Treasurer and Real Property Listing Office.
- **Searchable Format Workflow:** The county maintains parcel/tax roll data in the Searchable Format or close enough to the Searchable Format that little to no human labor is required for the annual submission of parel/tax roll data to DOA.

Standards

- DOR XML format standard requested by DOR for assessment/tax roll data

Non-Assessment/Tax Information Tied to Parcels

e.g., Permits, Easements, Non-Metallic Mining, Brownfields, Restrictive Covenants

Layer Status

- Sheboygan County maintains many data sets which are not tax related. These layers are generally for infrastructure management or permit tracking. There are a number permit related datasets that are tied to a parcel. These include the County's sanitary and shoreland permits. The County's repository of over 40,000 surveys is also tied to parcels. Other than those, the County's other datasets are not linked to parcels.

Custodian

- The primary custodian of the above information is the Planning & Conservation Director.

Maintenance

- Maintenance happens when permits are issued or surveys are submitted.

Standards

- NA

ROD Real Estate Document Indexing and Imaging

Layer Status

- **Grantor/Grantee Index:** Sheboygan County's Grantor/Grantee Indexes are digitized and available to the public via pubic computers or online via contracted customers.
- **Tract Index:** A number of track books are digitized. Abstract books need to be digitized and are designated to be digitized during an upcoming project. Sheboygan County passed an ordinance in 2011 requiring parcel numbers on all conveyances so from 2011 forward indexing is PIN-based. Prior to that, indexing was PLSS-based.
- **Imaging:** Well over 1,000,000 documents have been imaged back to approximately 1974. The County continues to work towards image and index all of the previously recorded documents remaining.
- **ROD Software/App and Vendor Name:** Laredo/Tapastry by Fidlar, AVID. ROD documents are available online for a subscription/fee.

Custodian

- Sheboygan County Register of Deeds

Maintenance

- ROD information is maintained on a daily basis.

Standards

- s. 59.43, Wis. Stats. Register of deeds; duties, fees, deputies.
- ch. 706, Wis. Stats. Conveyances of real property; Recording; Titles.

LiDAR and Other Elevation Data

LiDAR

Layer Status

- **Most recent acquisition year:** 2004
- **Accuracy:** 95% confidence level of 1.00 overall standard deviation of 0.32'
- **Post spacing:** 2 meters
- **Contractor's standard, etc.:** NSSAD
- **Next planned acquisition year:** There is no definitive acquisition date planned at this time, though we anticipate capturing an updated dataset in the next 1-5 years.

Custodian

- The primary custodian of the above information is the Planning & Conservation Director.

Maintenance

- Maintenance is not performed on this dataset.

Standards

- NSSAD

LiDAR Derivatives

e.g., Bare-Earth Digital Terrain Model (DTM), Bare-Earth Elevation Contours, Bare-Earth Digital Elevation Model (DEM), Digital Surface Model (DSM), etc.

Layer Status

- Bare-Earth elevation contours are available countywide in 2' intervals. A bare-earth elevation model is also available countywide.

Custodian

- The primary custodian of the above information is the Planning & Conservation Director.

Maintenance

- Maintenance is not performed on these datasets.

Standards

- NSSAD

Other Types of Elevation Data

Layer Status

- LiDAR – The City of Sheboygan acquired new LiDAR data for the city limits and adjacent areas in 2014 which amounted to about 26 square miles.

Custodian

- City of Sheboygan Department of Public Works

Maintenance

- Maintenance is not performed on this dataset.

Standards

- NMAS

Orthoimagery

Orthoimagery

Layer Status

- **Most recent acquisition year:** 2014
- **Resolution:** 6" Countywide, 3" in a number of urbanized areas
- **Contractor's standard:** NSSAD

- **Next planned acquisition year:** 2019, Historically, Sheboygan County has flown every 5 years. We are considering moving to a three year timeframe after our 2019 flight.
- **WROC participation in 2020:** Will not participate. Received bids that were cheaper for more accurate data.

Custodian

- The primary custodian of the above information is the Planning & Conservation Director.

Maintenance

- N/A

Standards

- Level 1, NSSAD

Historic Orthoimagery

Layer Status

- Sheboygan County maintains digital orthoimagery from earlier county projects in 1975, 1980, 1995, 2003, and 2009. With the exception of the 1995 project, which is actually converted from Mylar prints, TIFFs are available. Farm Service Agency (FSA) flights are also maintained in MrSid format, for 1990, 1995, 2000, 2005, 2008, 2010, and 2017. Flights from 1961 and 1967 have been geo-referenced, but not orthorectified for use in-house. The County has also utilized and georeferenced the 1937 flight information available on the State Cartographer's Office website for certain projects.

Custodian

- The primary custodian of the above information is the Planning & Conservation Director.

Maintenance

- NA

Standards

- NSSAD

Other Types of Imagery

e.g., Oblique Imagery, Satellite Imagery, Infra-red, etc.

Layer Status

- The County's 2014 flight included the near infrared band.

Custodian

- The primary custodian of the above information is the Planning & Conservation Director.

Maintenance

- NA

Standards

- NSSAD

Address Points and Street Centerlines

Address Point Data

Layer Status

- Complete for the entire County.

Custodian

- The primary custodian of the above information is the Planning & Conservation Director.

Maintenance

- The address dataset is maintained daily.

Standards

- ESRI's Local Government Model

Building Footprints

Layer Status

- Sheboygan County captured building footprints in 1997 and 2014. In 2014, any structure larger than 10'x10' was mapped. Impervious surfaces were also mapped as part of that project.

Custodian

- The primary custodian of the above information is the Planning & Conservation Director.

Maintenance

- Sheboygan County does not have countywide zoning so building permits are issued by local units of government. It is therefore, difficult to maintain our building footprint layer. However, the Planning & Conservation Department digitizes new building footprints in regards to its sanitary maintenance program so in the unincorporated areas of the County there is a record of these new structures.

Standards

- ESRI's Local Government Model

Other Types of Address Information

e.g., Address Ranges

Layer Status

- Address ranges are attached to road centerlines for the entire County.

Custodian

- The primary custodian of the above information is the Planning & Conservation Director.

Maintenance

- As needed

Standards

- ESRI's Local Government Model

Street Centerlines

Layer Status

- Street centerlines are complete for the entire County.

Custodian

- The primary custodian of the above information is the Planning & Conservation Director.

Maintenance

- As needed

Standards

- ESRI's Local Government Model

Rights of Way

Layer Status

- Acquired lands are shown in the parcel fabric, easements are not maintained at this time. Sheboygan County plans a future project to map these elements.

Custodian

- The primary custodian of the above information is the Planning & Conservation Director

Maintenance

- This dataset is maintained daily.

Standards

- ESRI's Local Government Model

Trails

e.g., Recreational Trails

Layer Status

- Sheboygan County maintains a trail layer that is complete to our knowledge. There may be some trail segments on State lands that the County has not mapped. However, we have mapped those segments of State trails that we are aware of.

Custodian

- The primary custodian of the above information is the Planning & Conservation Director

Maintenance

- As needed

Standards

- ESRI's Local Government Model

Land Use

Current Land Use

Layer Status

- Sheboygan County completed its current land use mapping in 2009. It is updated on a ten year basis, or as needed. Mapping was done on a municipality by municipality basis. Sheboygan County performed mapping for some municipalities while some contracted with a private contractor.

Custodian

- The primary custodian of the above information is the Planning & Conservation Director

Maintenance

- As needed

Standards

- ESRI's Local Government Model

Future Land Use

Layer Status

- Sheboygan County completed its future land use mapping in 2009. It is updated on a ten year basis, or as needed. Mapping was done on a municipality by municipality basis. Sheboygan County performed mapping for some municipalities while some contracted with a private contractor.

Custodian

- The primary custodian of the above information is the Planning & Conservation Director

Maintenance

- As needed

Standards

- s. 66.1001, Wis. Stats. Comprehensive planning.
- ESRI's Local Government Model

Zoning

County General Zoning

Layer Status

- Not administered by the County. However, Sheboygan County, provides as a service, zoning mapping for all fifteen townships, and one village (Glenbeulah). The remaining municipalities maintain their own maps through staff or consultants.

Custodian

- Custodianship lies with each respective, township, village or city.

Maintenance

- The County maintains its zoning dataset as the respective municipalities report changes or updates.

Standards

- ESRI's Local Government Model

Shoreland Zoning

Layer Status

- The County does maintain a GIS representation of County shoreland zoning boundaries. In 1997, Sheboygan County took a progressive approach and mapped the streams and rivers in the entire County to determine navigability status. From that data, the County was then able to map the shoreland district boundaries easily using GIS analysis tools for the entire County. This layer is available on the County's website for the public to utilize.

Custodian

- The primary custodian of the above information is the Planning & Conservation Director

Maintenance

- As needed, primarily during navigability determinations.

Standards

- ESRI's Local Government Model

Farmland Preservation Zoning

Layer Status

- The County does maintain a GIS representation of county farmland preservation zoning boundaries.
- **Year of certification:** The County's Farmland Preservation Plan was updated and certified in 2013. A number of amendments have been made due to re-zones, etc. since then with the most recent being recertified in April of 2018.

Custodian

- The primary custodian of the above information is the Planning & Conservation Director

Maintenance

- As needed

Standards

- ESRI's Local Government Model

Floodplain Zoning

Layer Status

- The County does maintain a GIS representation of floodplain zoning boundaries.
- The county's floodplain zoning GIS data is the same as/identical to the FEMA map.
- NA

Custodian

- The primary custodian of the above information is the Planning & Conservation Director

Maintenance

- As determinations are completed and approved by FEMA and/or WDNR.

Standards

- ESRI's Local Government Model

Airport Protection

Layer Status

- Administered by county but not in GIS format. The County does maintain height restriction easements on properties surrounding the airport as well.
- **Airport protection zoning map depicts:**

Custodian

- NA

Maintenance

- NA

Standards

- NA

Municipal Zoning Information Maintained by the County

e.g., Town, City and Village, Shoreland, Floodplain, Airport Protection, Extra-Territorial, Temporary Zoning for Annexed Territory, and/or Zoning Pursuant to a Cooperative Plan

Layer Status

- Sheboygan County, provides as a service, zoning mapping for all fifteen townships, and one village (Glenbeulah). The remaining municipalities maintain their own maps through staff or consultants.

Custodian

- Custodianship lies with each respective, township, village or city.

Maintenance

- The County maintains its zoning dataset as the respective municipalities report changes or updates.

Standards

- ESRI's Local Government Model

Administrative Boundaries

Civil Division Boundaries

e.g., Towns, City, Villages, etc.

Layer Status

- Sheboygan County has completed municipal boundary mapping.

Custodian

- The primary custodian of the above information is the Planning & Conservation Director

Maintenance

- As annexations occur

Standards

- ESRI's Local Government Model

School Districts

Layer Status

- **Progress toward completion/maintenance phase:** Sheboygan County maintains a school district layer based on tax parcel information. The goal is to map the boundaries per boundary records located with the State Department of Education.
- **Relation to parcels:** NA
- **Attributes linked to parcels**: NA

Custodian

- The primary custodian of the above information is the Planning & Conservation Director

Maintenance

- Daily

Standards

- ESRI's Local Government Model

Election Boundaries

e.g., Voting Districts, Precincts, Wards, Polling Places, etc.

Layer Status

- Sheboygan County has completed mapping of voting districts, wards, and voting places.

Custodian

- The primary custodian of the above information is the Planning & Conservation Director through the direction of the County Clerk

Maintenance

- As needed

Standards

- ESRI's Local Government Model

Utility Districts

e.g., Water, Sanitary, Electric, etc.

Layer Status

- Sheboygan County maintains layers for numerous sanitary and water taxing districts in the County.

Custodian

- The primary custodian of the above information is the Planning & Conservation Director

Maintenance

- As needed

Standards

- ESRI's Local Government Model

Public Safety

e.g., Fire/Police Districts, Emergency Service Districts, 911 Call Center Service Areas, Public Safety Answering Points, Healthcare Facilities

Layer Status

- Sheboygan County has completed mapping of police and fire department districts, first responder and ambulance districts, service districts for jaws of life, and healthcare and childcare facilities.

Custodian

- The primary custodian of the above information is the Planning & Conservation Director

Maintenance

- As needed

Standards

- ESRI's Local Government Model

Lake Districts

Layer Status

- NA

Custodian

- NA

Maintenance

- NA

Standards

- NA

Native American Lands

Layer Status

- NA

Custodian

- NA

Maintenance

- NA

Standards

- NA

Other Administrative Districts

e.g., County Forest Land, Parks/Open Space, etc.

Layer Status

- Sheboygan County maintains a public park and open space layer for the entire County. However, Sheboygan County has no County forests.

Custodian

- The primary custodian of the above information is the Planning & Conservation Director

Maintenance

- As needed

Standards

- ESRI's Local Government Model

Other Layers

Hydrography Maintained by County or Value-Added

e.g., Hydrography maintained separately from DNR or value-added, such as adjusted to orthos

Layer Status

- Sheboygan County has completed hydrography mapping based on our 1995 and 2003 orthoimagery.

Custodian

- The primary custodian of the above information is the Planning & Conservation Director

Maintenance

- As needed based on the most recent orthophotography and/or surveys

Standards

- ESRI's Local Government Model

Cell Phone Towers

Layer Status

- Sheboygan County has completed mapping of cell phone tower locations

Custodian

- The primary custodian of the above information is the Planning & Conservation Director

Maintenance

- As needed based on new erections

Standards

- ESRI's Local Government Model

Bridges and Culverts

Layer Status

- Bridge locations in Sheboygan County are collected by the County as part of the State mandated bridge inspection program. However, bridge mapping is a function of the State. Sheboygan County has completed culvert mapping on County and Town highways.

Custodian

- The primary custodian of the above information is the County Surveyor/Engineer

Maintenance

- As needed

Standards

- ESRI's Local Government Model

Other

e.g., Pipelines, Railroads, Non-Metallic Mining, Sinkholes, Manure Storage Facilities, etc.

Layer Status

- Sheboygan County maintains a number of "Other" layers. These include, but are not limited to traffic signs on county highways, manure storage facilities, grassed waterways, agricultural buffers, and bedrock mapping.

Custodian

- The primary custodians of the above information are the Planning & Conservation Director and the County Surveyor/Engineer

Maintenance

- As needed

Standards

- ESRI's Local Government Model

3 LAND INFORMATION SYSTEM

The WLIP seeks to enable land information systems that are both modernized and integrated. Integration entails the coordination of land records to ensure that land information can be shared, distributed, and used within and between government at all levels, the private sector, and citizens.

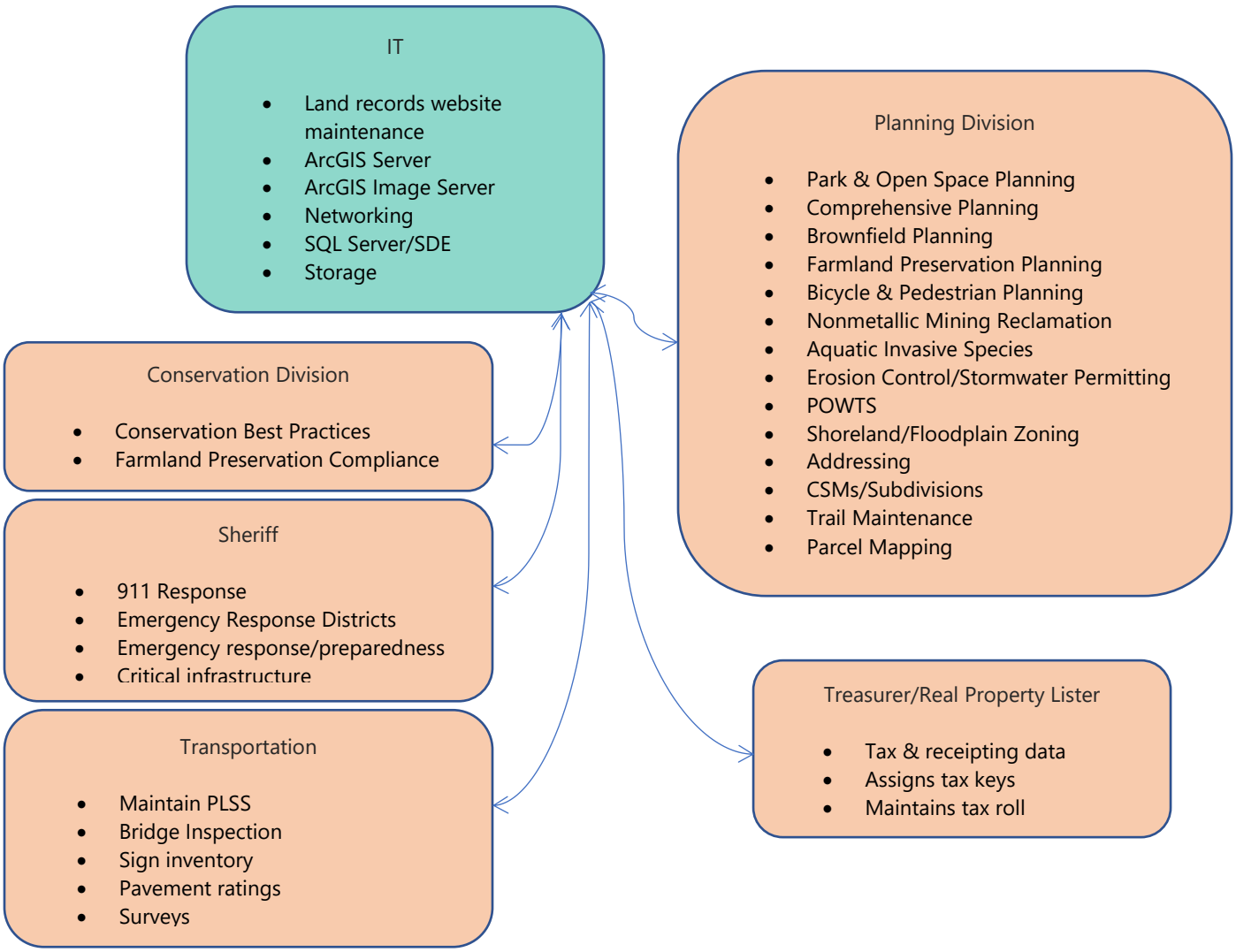
One integration requirement is listed under s. 16.967(7)(a)(1), Wis. Stats., which states that counties may apply for grants for:

- The design, development, and implementation of a land information system that contains and integrates, at a minimum, property and ownership records with boundary information, including a parcel identifier referenced to the U.S. public land survey; tax and assessment information; soil surveys, if available; wetlands identified by the department of natural resources; a modern geodetic reference system; current zoning restrictions; and restrictive covenants.

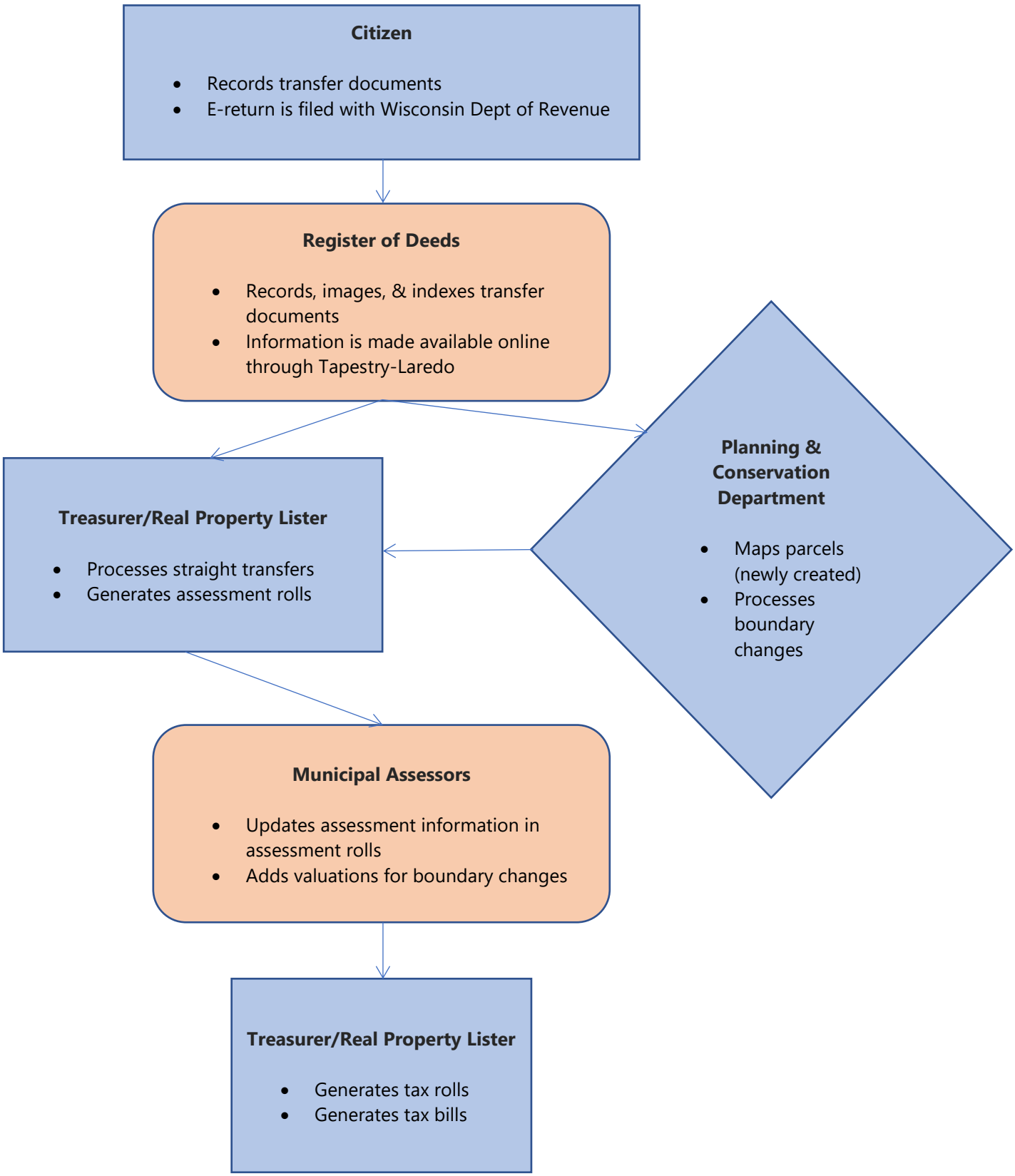
This chapter describes the design of the county land information system, with focus on how data related to land features and data describing land rights are integrated and made publicly available.

Current Land Information System

Diagram of County Land Information System



County Parcel Data Workflow Diagram



Technology Architecture and Database Design

This section refers to the hardware, software, and systems that the county uses to develop and operate computer systems and communication networks for the transmission of land information data.

Hardware

- Sheboygan County's land information systems run on and data is stored on HP physical host servers, utilizing redundant EMC SAN's for storage and Unitrends backup appliances for backing up and archiving data.

Software

- The primary software used by Sheboygan County GIS Land Records, include the suite of ESRI (Environmental Systems Research Institute) applications. The current version of ESRI software, used by Sheboygan County is ArcGIS version 10.6.1., ArcPro Version 2.2.1. The ESRI licensing include a mix of Advanced, Intermediate, & Basic ArcGIS license. The Enterprise GeoDatabase is built on a Windows 2017 SQL Server. The ESRI software is used to create and edit SQL Server database versions.

Website Development/Hosting

- Land information data is published to the Sheboygan County website for consumption utilizing a number of delivered and custom built web applications from the ESRI ArcGIS platform. These web applications are hosted and served up from a Windows web server running in the Sheboygan County data center. This suite of applications is linked to from the main Sheboygan County website, which is hosted externally by Vision Internet, a division of Granicus, Inc.

Metadata and Data Dictionary Practices

Metadata Creation

- **Metadata creation and maintenance process:** Sheboygan County does not currently maintain metadata. Generating metadata is a priority goal for the County and we anticipate moving forward soon.

Metadata Software

- **Metadata software:** NA
- **Metadata fields manually populated:** NA

Metadata Policy

- **Metadata Policy:** NA

Municipal Data Integration Process

- The Municipal Data Integration Process includes steps to provide the assessors with the starting tax roll, for a particular tax year. There is also a process to import the parcel assessed values, when changes take place, or when new assessments are assigned to new parcel numbers.

Public Access and Website Information

Public Access and Website Information (URLs)

Public Access and Website Information			
GIS Webmapping Application(s) Link - URL	**GIS Download Link - URL**	**Real Property Lister Link - URL**	**Register of Deeds Link - URL**
http://shebco.maps.arcgis.com/apps/PublicGallery/index.html?appid=17f123c6522344eabb2223c321a26a89	Coming soon	http://www.sheboygancounty.com/government/departments-r-z/treasurer-and-real-property-listing	http://www.sheboygancounty.com/government/departments-r-z/register-of-deeds

Single Landing Page/Portal for All Land Records Data
URL
http://shebco.maps.arcgis.com/apps/PublicGallery/index.html?appid=17f123c6522344eabb2223c321a26a89

Municipal Website Information	
Municipal Website	**Municipal Website URL**
City of Sheboygan Maps	http://www.sheboyganwi.gov/historystatistics/city-maps/

Data Sharing

Data Availability to Public

Data Sharing Policy

- Sheboygan County's land records are available to the public on a fee basis. However, the County is currently in the process of making its GIS data layers available for free download via the web.

Open Records Compliance

- Sheboygan County complies with all open records laws.

Data Sharing Restrictions and Government-to-Government Data Sharing

Data Sharing Restrictions

- There are no restrictions on data distribution, search, download, or data privacy policies, on any data purchased from Sheboygan County. Register of Deed's data is available, online, in two ways: For frequent users, a contract is executed for units of time. For more casual users, charges are assessed per search. This includes the availability of the image. Convenience fees are added to the transaction for credit card fees.

Government-to-Government Data Sharing

- Other than as is required by Wisconsin State Statute, no special exceptions to Sheboygan County data distribution policies are offered to other units of government. However, Sheboygan County has frequently entered into, mutually beneficial data swapping arrangements with other entities. These considerations are made on a case-by-case basis with the LIO Committee.

Training and Education

- Sheboygan County actively promotes continued education and training. GIS staff regularly participates in training opportunities whether it is online or in-person. Education and training funds will continue to be used to send the County LIO, and/or other pertinent staff to the WLIA Annual Conference, or to other training related and beneficial to the conduct of their land records based functions.

4 CURRENT & FUTURE PROJECTS

This chapter lists the current and future land information projects the county is currently undertaking or intends to pursue over its planning horizon. A project is defined as a temporary effort that is carefully planned to achieve a particular aim. Projects can be thought of as the *means* to achieving the county's mission for its land information system.

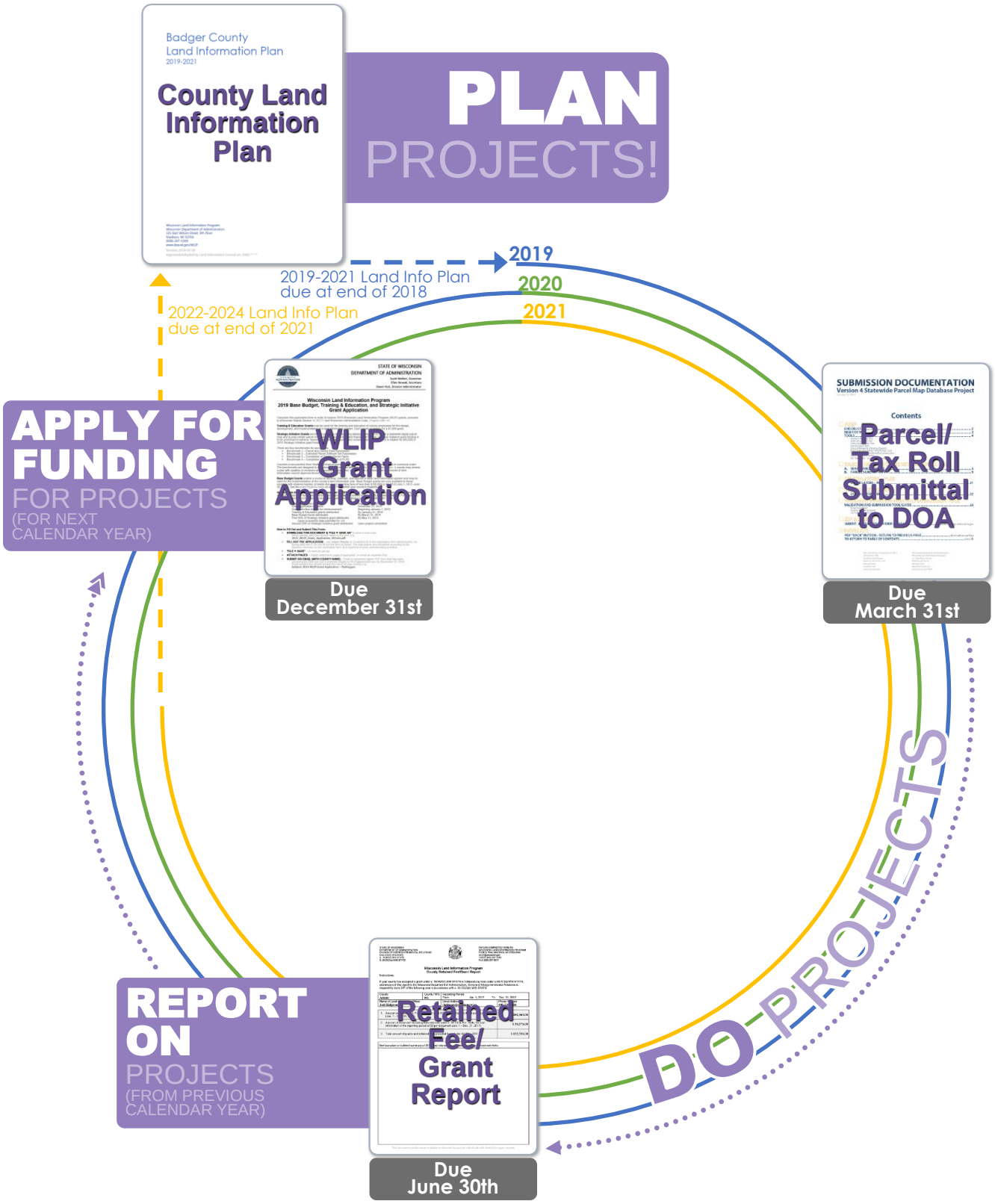


Figure 1. The WLIP Land Information Plan/Grant Project Cycle

Project #1: Orthophotography Flights

Project Description/Goal

- To keep our orthophotography relevant and accurate for permitting, measuring, analysis, and other reasons.
- **Land Info Spending Category:** Orthoimagery

Business Drivers

- Allows County Code staff to complete a good portion of permitting work from their desk rather than the field
- Allows County Code staff to track impervious surface changes near and/or adjacent to water resources
- Allows County Transportation Department cursory review of pavement quality
- Allows County Planning staff to track land use changes
- Allows County Conservation staff to track farm use changes
- Allows County Planning & Conservation staff to track and analyze changes to the landscape (i.e. erosion prone areas, etc.)

Objectives/Measure of Success

- Flight at least every 5 years
- Accurate to Class 1 RMSE Accuracy Standards

Project Timeframes

Timeline – Project #1 Orthophotography Flights

Milestone	Duration	Date
Project #1 start	4 months	April 1, 2019
Project complete	–	August 31, 2019

Responsible Parties

- Contractor (98% for 4 months)
- County (2% for months)

Estimated Budget Information

- $78,000 for 6-inch resolution for the entire county as well as 3-inch resolution for the urbanized areas of the county

Project #2: Planimetric and LiDAR Capture

Project Description/Goal

- Capture up-to-date impervious surface changes as well as changes that may have occurred in the landscape since the County's last LiDAR flight
- **Land Info Spending Category:** LiDAR

Business Drivers

- Provides accurate contour data for development projects
- Provides accurate data for drainage and other types of watershed analyses
- Provides Code Staff accurate data for impervious surface calculations

Objectives/Measure of Success

- Accurate measurement

Project Timeframes

Timeline – Project #2 Planimetric and LiDAR Capture		
Milestone	**Duration**	**Date**
Project #2 start	4 months	April 1, 2022
Project complete	–	August 31, 2022

Responsible Parties

- Contractor (98%)
- County (2%)

Estimated Budget Information

- Planimetrics $33,000 countywide, LiDAR $100,000 countywide = $133,000

Project #3: Metadata Generation

Project Description/Goal

- Create at least basic metadata for our primary GIS layers.
- **Land Info Spending Category:** Other – Data Maintenance

Business Drivers

- Our data currently does not have any metadata associated with it. This makes it difficult for outside users to utilize Sheboygan County data and know how timely and accurate it is.

Objectives/Measure of Success

- The County is at least interested in creating metadata that discusses time of last edit, responsible party(s) for maintenance and edits, projection information, etc.

Project Timeframes

Timeline – Project #3 Metadata Generation		
Milestone	**Duration**	**Date**
Project #3 start	4 months	May, 2020
Project complete	–	August 31, 2020

Responsible Parties

- County (100%)

Estimated Budget Information

- $7,000 utilizing summer GIS interns

Project #4: 9 Key Element/EVAL Land Modeling

Project Description/Goal

- Conservation/Land & Water Departments are expected to help aid municipalities and treatment facilities in meeting their phosphorus input reduction goals (i.e. total maximum daily loads, TMDLs). One of the first steps expected in the process is the creation of a 9 key element plan that addresses a number of goals/issues in the watershed and how to implement/combat them. One of the steps in the plan process is running a land modeling program (i.e. EVAL, RUSLE, etc.) to help determine runoff potential, potential hotspots, etc. As the Sheboygan County Planning & Conservation Department gets further into working with a number of our communities
- **Land Info Spending Category:** Other – Modeling & Analyses

Business Drivers

- Local treatment facilities are working to determine the most cost-effective approach to meeting their TMDL goals set by the EPA/State. In some cases, millions of dollars could be saved by working with upstream landowners on their current agricultural practices and improving them. The first steps require the above mentioned modeling and planning work.

Objectives/Measure of Success

- Success will be helping rate payers save on charges due to the TMDL requirements.

Project Timeframes

Timeline – Project #4 9 Key Element/EVAL Land Modeling		
Milestone	**Duration**	**Date**
Project #4 start	Continuous until all County TMDL allocations are addressed	April 1, 2019
Project complete	–	Unknown at this time

Responsible Parties

- County (50%)
- Consultants (30%)
- Treatment Facilities (20%)

Estimated Budget Information

- $30,000 per watershed, 3 projected that could be completed in planning horizon of this document

Project #5: Bedrock Mapping

Project Description/Goal

- Portions of Sheboygan County contain shallow bedrock. As such, the County was recently included in State legislation that requires higher regulatory requirements for certain agricultural practices in shallow bedrock areas. Currently, a detailed layer of shallow bedrock in Sheboygan County does not exist.
- **Land Info Spending Category:** Other – Modeling & Analyses

Business Drivers

- A detailed map would aid County staff regulate the State legislation efficiently and effectively.

Objectives/Measure of Success

- The objective would be to map the depth to bedrock on thousands of well logs and from that mapping create a "heat map" that shows bedrock depths. The County started this process in 2017, but the GIS intern working on the project was only able to complete approximately 1,500 well points out of the 10,000 +/- well logs that exist.

Project Timeframes

Timeline – Project #5 Bedrock Mapping		
Milestone	**Duration**	**Date**
Project #5 start	4 months	May, 2019
Project complete	–	Unknown at this time

Responsible Parties

- County (100%)

Estimated Budget Information

- $7,000 per summer for GIS intern to complete the work at an estimated 3 summers

Project #6: Georeferencing & Digitizing Various Permit Information

Project Description/Goal

- Sheboygan County maintains a vast repository of permit information (i.e. sanitary, shoreland, driveway, stormwater, etc.) that contains a geographic component. Past and current projects have completed or started to digitize and georeference this type of information with the goal to be easily accessible on the County's Maps and App GIS gallery.
- **Land Info Spending Category:** Other - Digitizing

Business Drivers

- Providing efficient and effective public service.

Objectives/Measure of Success

- Availability of a parcel's current and historic permit information

Project Timeframes

Timeline – Project #6 Georeferencing & Digitizing Various Permit Information

Milestone	Duration	Date
Project #6 start	Continuous until all permits are digitized and georeferenced	Ongoing
Project complete	–	Unknown at this time

Responsible Parties

- County (100%)

Estimated Budget Information

- $7,000 per summer for GIS intern to complete the work at an estimated 3 summers

Project #7: Hardware & Software Purchases

Project Description/Goal

- To maintain a robust land records program, it is essential that the hardware and software utilized to do so remains up-to-date. Each year, every department eligible for land records funding reviews their needs in this regard.
- **Land Info Spending Category:** Hardware & Software

Business Drivers

- Without functioning hardware and software maintaining an accurate and efficient land records program would prove nearly impossible. The public and businesses that utilize the County's data would suffer so it is vital to keep the hardware and software current.

Objectives/Measure of Success

- Providing efficient and effective public service.

Project Timeframes

- Yearly

Responsible Parties

- County (100%)

Estimated Budget Information

- Varies yearly

Project #8: Data & Platform Integration

Project Description/Goal

- Sheboygan County has streamlined its land records program over the past decades, but there is still room for improvement. One of these areas is in regards to integration among different departments. There are a number of opportunities for integration, but the current priority is to develop reports in the new tax software (GCS) the County transitioned to in 2017 that would benefit departments outside of the Treasurer's office.
- **Land Info Spending Category:** Administrative Activities & Management

Business Drivers

- There was functionality and efficiencies in the former tax records software that departments came to depend on that is no longer available without creating customized reports.

Objectives/Measure of Success

- The measure of success will be when the customized reports are implemented and the efficiencies lost with the software transition are regained.

Project Timeframes

Timeline – Project #6 Georeferencing & Digitizing Various Permit Information

Milestone	Duration	Date
Project #8 start	½ year	4/1/2019
Project complete	–	Unknown at this time

Responsible Parties

- County (100%)

Estimated Budget Information

- $3,333 per report at 3 reports, $10,000

Project #9: Continued Web-based Access Upgrades

Project Description/Goal

- Sheboygan County has made much of its GIS data available on-line since the early 2000's. It is the County's goal to continue to provide easy access to the data as well as to provide download capabilities of a number of layers.
- **Land Info Spending Category:** Website Development/Hosting Services

Business Drivers

- Providing efficient and effective public service as well as freeing up staff time in compiling data orders.

Objectives/Measure of Success

- Providing efficient and effective public service.

Project Timeframes

Timeline – Project #9 Continued Web-based Access Upgrades

Milestone	Duration	Date
Project #9 start	½ year	4/1/2019
Project complete	–	Continuous

Responsible Parties

- County (95%)
- Contractor(s) (5%)

Estimated Budget Information

- $10,000

Project #10: School District Mapping

Project Description/Goal

- Sheboygan County's current school district layer is based on tax information. It is the County's understanding that boundary descriptions exist in DPI. It is the County's goal to map the school districts by the boundary description.
- **Land Info Spending Category:** Other Parcel Work

Business Drivers

- Accurate taxation and data

Objectives/Measure of Success

- Accurate taxation and data

Project Timeframes

Timeline – Project #10 School District Mapping

Milestone	Duration	Date
Project #9 start	½ year	4/1/2020
Project complete	–	11/1/2020

Responsible Parties

- County (100%)

Estimated Budget Information

- $30,000 for experienced GIS LTE

Project #11: Public Road Easement Mapping

Project Description/Goal

- Currently, Sheboygan County maintains acquired right-of-way data in the parcel fabric, but has no GIS and/or digital based road easement data. It is the County's goal to map that information.
- **Land Info Spending Category:** Other Parcel Work

Business Drivers

- Have public road easement data mapped would be beneficial to the public in areas where there is not acquired right-of-way, local municipalities as well as the County Transportation Department.

Objectives/Measure of Success

- Map the public road easements to include in the County's parcel fabric.

Project Timeframes

Timeline – Project #11 Public Road Easement Mapping

Milestone	Duration	Date
Project #11 start	1 year	4/1/2020
Project complete	–	4/1/2021

Responsible Parties

- County (100%)

Estimated Budget Information

- $60,000 for experienced GIS LTE

Project #12: Expand the Use of Mobile Technology for Data Capture

Project Description/Goal

- Mobile data capture technology is now at the point where it is reliable and easy to use. It is the County's intent to start capturing data in the field which will include, but is not limited to health metrics, restaurant inspections, code inspections, sanitary inspections, tree/vegetative inventories, etc. and the hardware and software to do so.
- **Land Info Spending Category:** Website Development/Hosting Services

Business Drivers

- Allows for increased public access of data, and in some instances, in real-time.

Objectives/Measure of Success

- Providing efficient and effective public service.

Project Timeframes

- Continuous

Responsible Parties

- County (95%)
- Consultant(s) (5%)

Estimated Budget Information

- Varies

Project #13: Drone Purchase

Project Description/Goal

- Drone technology is now at the point where it is reliable, affordable, and easy to use. It is the County's intent to start capturing drone data in the field for environmental monitoring, transportation related data capture, and law enforcement/emergency management needs.
- **Land Info Spending Category:** Hardware

Business Drivers

- Accurate and real-time data/monitoring capabilities.

Objectives/Measure of Success

- Providing efficient and effective public service.

Project Timeframes

Timeline – Project #13 Public Road Easement Mapping

Milestone	Duration	Date
Project #11 start	1 year	4/1/2020
Project complete	–	4/1/2021

Responsible Parties

- County (100%)

Estimated Budget Information

- $20,000

Project #14: Hiring LTEs for Digitizing Work

Project Description/Goal

- Hiring LTEs is a cost-effective approach to digitizing land record information. It also provides a good learning opportunity for the next generation of GIS professionals.

- **Land Info Spending Category:** Administrative Activities & Management

Business Drivers

- Hiring LTEs is a cost-effective approach to digitizing land record information. It also provides a good learning opportunity for the next generation of GIS professionals.

Objectives/Measure of Success

- Providing efficient and effective public service.

Project Timeframes

- Yearly

Responsible Parties

- County (100%)

Estimated Budget Information

- $7,000 per summer per GIS intern

Project #15: Development of Health-related Functionality in GIS System

Project Description/Goal

- The Sheboygan County Health and Human Services Department does not utilize GIS even though much of their data contains a geographic component that could be mapped and analyzed. This presents a missed opportunity to better understand and track the health-related information of the community.
- **Land Info Spending Category:** Other – Analyses & Digitizing

Business Drivers

- Better targeting of resources through GIS analyses saves taxpayers money.

Objectives/Measure of Success

- Providing efficient and effective public service.

Project Timeframes

- Unknown at this time.

Responsible Parties

- County (100%)

Estimated Budget Information

- Unknown at this time.

Project #16: Updating & Purchasing 911 Emergency System

Project Description/Goal

- The current system utilized for Sheboygan County's 911 system does not coordinate well with the Local Governmental Model information it is tied to. The current 911 system vendor does not have timely updates to conform with the County's GIS system.
- **Land Info Spending Category:** Software

Business Drivers

- Accurate and timely 911 response is paramount to the safety and well-being of the community.

Objectives/Measure of Success

- Providing efficient and effective public service.

Project Timeframes

- Unknown at this time.

Responsible Parties

- County (50%)
- Outside Grant Sources (50%)

Estimated Budget Information

- $300,000

Project #17: Updated MS4 Modeling

Project Description/Goal

- Clean water regulations are ever-changing and Sheboygan County anticipates having to rerun it's modeling required for its MS4 permitting at some point.
- **Land Info Spending Category:** Other – Modeling & Analyses

Business Drivers

- Sheboygan County prides itself in being a leader when it comes to water quality protections. The current MS4 permitting program provides benefits to the public by protecting the one resource no one can live without.

Objectives/Measure of Success

- Providing efficient and effective public service.

Project Timeframes

- Unknown at this time.

Responsible Parties

- County (100%)

Estimated Budget Information

- $37,500

Project #18: Development/Upgrading Permit Tracking Software

Project Description/Goal

- Sheboygan County currently works with a vendor for its sanitary permit tracking. From time to time, this software requires updates and/or customization to fit the needs of the Planning & Conservation Department and the needs of the public.
- **Land Info Spending Category:** Software

Business Drivers

- The automation the current sanitary permit tracking software provides allows staff to focus on inspections rather than paperwork. The software also provides easy and mobile access to staff and the public.

Objectives/Measure of Success

- Providing efficient and effective public service.

Project Timeframes

- As needed.

Responsible Parties

- County (100%)

Estimated Budget Information

- $3,000 per custom update

Project #19: Upgrading Address & Road Centerline Data to NENA NextGen 911 Standards

Project Description/Goal

- 911 systems across the country are or soon will be migrating to NENA NextGen 911 Standards. This will require reviewing and updating our current road network and addressing to fit the new standards.
- **Land Info Spending Category:** Address Points

Business Drivers

- Accurate and timely 911 response is paramount to the safety and well-being of the community.

Objectives/Measure of Success

- Providing efficient and effective public service.

Project Timeframes

- Unknown at this time

Responsible Parties

- County (50%)
- Outside Grants (50%)

Estimated Budget Information

- $30,000 for experienced GIS LTE or consultant

Project #20: Complete Mapping of Sanitary Districts

Project Description/Goal

- Sheboygan County currently has a number of sanitary districts mapped by actual legal description. However, others are still mapped using only tax records. It is the goal of Sheboygan County to have all of the county's sanitary districts mapped by legal descriptions.
- **Land Info Spending Category:** Other Parcel Work

Business Drivers

- Accurate taxation and data

Objectives/Measure of Success

- Accurate taxation and data

Project Timeframes

Timeline – Project #20 School District Mapping

Milestone	Duration	Date
Project #20 start	½ year	4/1/2021
Project complete	–	11/1/2021

Responsible Parties

- County (100%)

Estimated Budget Information

- $30,000 for experienced GIS LTE or consultant

Project #21: WISLR/Paser Mapping & Integration

Project Description/Goal

- Each year every municipality is required to rate the quality of their roads which in turns helps dictate what State funding may be available to the respective community. It is a goal of

Sheboygan County to be able to tie the information loaded into the State's system to the County's GIS system for accurate planning of road projects.
- **Land Info Spending Category:** Street Centerlines

Business Drivers
- Maintaining two sets of (one on State system, one on County system) is cumbersome and can lead to errors and inaccuracies.

Objectives/Measure of Success
- Providing efficient and effective public service.

Project Timeframes
- Unknown at this time.

Responsible Parties
- County (100%)

Estimated Budget Information
- $40,000 for experienced GIS LTE or consultant

Project #22: Document Archiving & Indexing

Project Description/Goal
- Digitize, archive, and index all remaining documents located in the Register of Deed's Office as well as other land information-related offices.
- **Land Info Spending Category:** Administrative Activities & Management

Business Drivers
- There is an identified need to archive paper records. The creation of remotely accessible digital records will generate an added efficiency in other agencies which use these records, and will reduce future staffing increases which would otherwise be needed to handle counter service needs. Additionally, there is an identified need to index scanned records to facilitate data retrieval, and to reduce wear and tear on hard copy indexed and tract books.

Objectives/Measure of Success
- Success will result in better efficiency and lower that otherwise expected staff increases as well as storage requirements.

Project Timeframes
- Archiving and scanning is anticipated to be complete by 2020 in the Register of Deeds Office. The indexing will be a yearly on-going project as time permits until all documents are completed. Currently documents are indexed back to approximately 1972 in the Register of Deeds Office. Other Departments have on-going scanning needs.

Responsible Parties
- County (100%)

Estimated Budget Information
- $100,000

Project #23: Historic Book Repair

Project Description/Goal
- Repair bindings, laminate pages as needed, and install new covers and canvases due to wear and tear of public use.
- **Land Info Spending Category:** Administrative Activities & Management

Business Drivers
- Maintaining public records for use in perpetuity.

Objectives/Measure of Success

- Providing efficient and effective public service.

Project Timeframes

- Ongoing, as-needed

Responsible Parties

- County (100%)

Estimated Budget Information

- $3,000 per year

Project #24: Land Enterprise System Enhancements & Upgrades – Phase II

Project Description/Goal

- Implement enhancements and upgrades to the land information enterprise system (GCS)
- **Land Info Spending Category:** Software

Business Drivers

- GCS Spectrum On Demand interface functionality improvements for addresses (1.1.1.40, 1.1.1.41, and 1.2.3.4).
- Enhance the ability to enter multiple physical property addresses with the ability to keep historical addresses (1.2.2.2).
- Improve functionality of application and web based receipting (2.2.4.25).
- Extract and transfer specific data to the DOR in xml format as set by the DOR at different time intervals throughout the year (1.3.1.8 and 1.3.1.9).
- Enhance ability to create a Statement of Assessment as required by the Department of Revenue by allowing report to be electronically filed with or without state manufacturing data, and the ability to create amended subsequent reports, and also electronically file the Statement of Taxes (1.3.1.21, 2.2.4.45, and 2.2.4.46).
- Ability to encrypt additional data (2.1.4.2).
- Improve the ability to handle standardized bar coding or MICR reading on all bills and notices (2.2.1.17 and 2.2.2.5).
- Provide the ability for the Treasurer's Office to print all United State Post Office reports and labels required for large mailings such as tax bills and tax notices (2.2.1.26).
- Create enhancements to special assessments, special charges, special taxes reports, and MFL/PFC reports (2.2.2.10).
- Add the intelligent bar code to delinquent statement report (2.2.13.5).

Objectives/Measure of Success

- Updates to Property Assessment and LandNav modules complete.
- Updates and enhancements to Tax Collection module complete.

Project Timeframes

Timeline – Phase II		
Milestones	**Duration**	**Date**
Phase II commences	-	March 1, 2019
1 - Spectrum On Demand software upgrade, and USPS reporting	3 months	March 1–May 31, 2019
2 - Electronic state reporting	2 months	June 1–July 31, 2019
3 - Software upgrades for addresses, bar coding, and reports	3 month	August 1 – October 31, 2019
4 - Receipting enhancements and upgrades	6 months	January 1 – June 30, 2020
5 - Encryption of data	2 months	July 1 – August 31, 2020

Responsible Parties

- County Treasurer and Deputy County Treasurer (50%)
- Information Technology Support (10%)
- Software vendors (40%)

Estimated Budget Information

- $18,000

Project #25: Land Enterprise System Enhancements & Upgrades – Phase III

Project Description/Goal

- To implement enhancements and upgrades to the Land Information Enterprise System, GCS, during Phase III Planning.
- **Land Info Spending Category**: Software

Business Drivers

- Enhance reporting to identify personal property accounts that are added and those that are deleted (1.3.1.18).
- Need to create the ability to verify address changes made by municipalities through a customized report (1.6.1.4).
- Increase size of certain data fields (1.2.6.9, 1.2.6.14, and 1.6.2.11).
- Enhance the functionality of asterisk on personal property bills both electronically and manually (2.2.1.8).
- Create the ability to load mortgage files by county treasurer or municipality (2.2.1.36, 2.2.2.14, and 2.2.4.32).
- Customize the ability to print the 11-digit parcel number on the front of the tax notice, similar to the tax bill (2.2.1.40).
- Need to create customized reporting for prelim examination of notices along with statistical evaluation (2.2.2.8 and 2.2.2.9).
- Increase efficiency with automated receipting capabilities for county and municipalities through electronic deposit and payment file sources (2.2.4.20).

Objectives/Measure of Success

- Updates to Property Assessment and LandNav modules complete.
- Updates and enhancements to Tax Collection module complete.

Project Timeframes

Timeline – Phase III		
Milestones	**Duration**	**Date**
Phase III commences	-	September 1, 2020
1 – Reporting enhancements	6 months	September 1 – March 31, 2021
2 – Increase data fields	1 month	April 1 – April 30, 2021
3 – Tax notice enhancements	1 months	May 1 – May 31, 2021
4 – Receipting upgrades	3 months	June 1 – August 31, 2021
5 – Taxation upgrades and enhancements	4 months	September 1 – December 31, 2021

Responsible Parties

- County Treasurer and Deputy County Treasurer (50%)
- Information Technology Support (10%)
- software vendors (40%)

Estimated Budget Information

- $23,000

Project #26: GIS Health Check Update

Project Description/Goal

- In 2012, Sheboygan County completed its first-ever GIS "Health-check." This document has proven invaluable in giving the county a road-map forward. Sheboygan County would like to complete an update of the plan as it has been six years.
- **Land Info Spending Category:** Administrative Activities & Management

Business Drivers

- Maintaining public records for use in perpetuity.

Objectives/Measure of Success

- Providing efficient and effective public service.

Project Timeframes

- Ongoing, as-needed

Responsible Parties

- County (100%)

Estimated Budget Information

$10,000 one time.

Completed Projects

- See previous discussion in Chapter 1.

Estimated Budget Information (All Projects)

Estimated Budget Information

Project Title	Item	Unit Cost/Cost	Land Info Plan Citations Page # or section ref.	Project Total
1) **Orthophotography Flights**	Contractor	$78,000	Page 31	$78,000
2) **Planimetric & LiDAR Capture**	Contractor	$133,000	Page 31	$133,000
3) **Metadata Generation**	GIS Intern/LTE	$7,000	Page 32	$7,000
4) **9 Key Element/EVAL Land Modeling**	Contractor	$90,000	Page 32	$90,000
5) **Bedrock Mapping**	GIS Intern/LTE	$21,000	Page 33	$21,000
6) **Georeferencing & Digitizing Various Permit Information**	GIS Intern/LTE	$21,000	Page 34	$21,000
7) **Hardware & Software Purchases**	Vendor(s)	Unknown at this time	Page 34	–
8) **Data & Platform Integration**	Contractor	$10,000	Page 35	$10,000
9) **Continued Web-based Access Upgrades**	Contractor	$10,000	Page 35	$10,000
10) **School District Mapping**	GIS Intern/LTE	$30,000	Page 36	$30,000
11) **Public Road Easement Mapping**	GIS Intern/LTE	$60,000	Page 36	$60,000
12) **Expand the Use of Mobile Technology for Data Capture**	Vendor(s)	Unknown at this time	Page 37	
13) **Drone Purchase**	Vendor (s)	$25,000	Page 37	$25,000
14) **Hiring LTEs for Digitizing Work**	GIS Intern/LTE	$21,000	Page 37	$21,000
15) **Development of Health-related Functionality in GIS System**	Contractor	Unknown at this time	Page 38	
16) **Updating & Purchasing 911 Emergency System**	Contractor/vendor	$300,000	Page 38	$300,000
17) **Updated MS4 Modeling**	Contractor	$37,500	Page 39	$37,500
18) **Development/Upgrading Permit Tracking Software**	Vendor (s)	$3,000	Page 39	$3,000
19) **Upgrading Address & Road Centerline**	GIS Intern/LTE/Contractor	$30,000	Page 40	$30,000

	Data to NENA NextGen 911 Standards				
20)	**Complete Mapping of Sanitary Districts**	GIS Intern/LTE/Contractor	$30,000	Page 40	$30,000
21)	**WISLR/Paser Mapping & Integration**	GIS Intern/LTE/Contractor	$40,000	Page 40	$40,000
22)	**Document Archiving & Indexing**	Contractor	$100,000	Page 41	$100,000
23)	**Historic Book Repair**	Contractor	$9,000	Page 41	$9,000
24)	**Land Enterprise System Enhancements & Upgrades - Phase II**	Contractor	$18,000	Page 42	$18,000
25)	**Land Enterprise System Enhancements & Upgrades - Phase III**	Contractor	$23,000	Page 43	$23,000
26)	**GIS Health Check Update**	Contractor	$10,000	Page 44	$10,000
				GRAND TOTAL	**$1,106,500**

SHEBOYGAN COUNTY SHERIFF'S DEPARTMENT
OFFICE OF THE SHERIFF

Cory Roeseler, Sheriff
James Risseeuw, Inspector

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

TO: Finance Committee

FROM: Sheriff's Dept.
Inspector Jim Risseeuw

DATE: November 14, 2018

RE: 2018 Budget Adjustments

The Sheriff's Dept. is requesting a 2018 budget adjustment for the 2018 Edward Byrne Memorial Justice Assistance Grant (JAG) in the amount for $15,154. The grant will be shared with the City PD. The Sheriff Department will be purchasing Tasers and the City will be purchasing squad lap tops and accessories. The adjustment is budget neutral.

The Sheriff's Dept. was awarded the Emergency Police Services/Civil Disturbance Unit Grant in the amount of $8,068. These funds will be used to purchase riot gear (helmets, shields, batons, etc.). The adjustment is budget neutral.

The accounts to be adjusted are as follows:

Account No.	Sub Ledger No.	Account Description	Amount
164.533926	53014 A	Non Cap >$500	$7,577
1088.533926	53020 A	Non Cap >$500	$7,577
164.421225	53014 A	Other Federal Payments	-$7,577
1088.421225	53020 A	Other Federal Payments	-$7,577
164.533505		General Supplies	$8,068
164.423125		State Law Enforcement Grant Rev	-$8,068

Thank you for your consideration.

SHEBOYGAN COUNTY

Shannon Otten - Manager
Operations
Health and Human Services Department

To: Health and Human Services Committee

From: Shannon Otten, Operations Manager SO Brian C. Hoffmann

Date: 11/6/2018

RE: 2018 Budget Adjustments for Health & Human Services

The 2018 budget was prepared in July of 2017, using 2017 grant amounts for any grant changes that were unknown at the time the budget was prepared. Since this time, the department has received 2018 contracts with updated grant amounts which now need to be reflected in our 2018 budget. The following adjustments are being proposed to account for the change in current grants with a net increase in revenue of $138,192.

1. Congregate III-C1 and the Nutrition Services Inct Prog (NSIP) Grants were increased by the amount of $11,284 for 2018.

2. Home Delivered III-C2 and the Nutrition Services Inct Prog (NSIP) Grants were increased by the amount of $5,070 for 2018.

3. Title III B Support Services Grant was increased by the amount of $9,326.

4. Preventive Health III-D Grant was increased by the amount of $1,301.

5. Family Caregiver Support III-E Grant was increased by the amount of $8,233.

6. Alzheimers Family Support Grant was decreased by the amount of $347.

7. Kinship Base Grant was increased by the amount of $3,208.

8. Youth Aids – Community Grant was increased by the amount of $7,244.

9. Community Intervention Grant was increased by the amount of $278.

10. Title IV-E TPR Services Grant was decreased by the amount of $3,859 and the CHIPS Grant was increased by $2,122.

11. The PH Consolidated Contract was decreased by $6,541 for Immunizations which was offset by new grants for Immunization Coalition in the amount of $2,032 and for Adult Vaccine Awareness in the amount of $4,500.

12. The PH Consolidated Contract was decreased by $63 for Maternal Child Services.

13. The PH Consolidated Contract was decreased by $20 for PHHS.

14. WIC Contracts was decreased by the amount of $12,484.

15. We received a new In Home Safety Services Grant in the amount of $50,044.

Telephone (920)-459-6400
or 1-(800)-596-1919
Facsimile (920) 459-4353

Health and Human Services Building
1011 North 8th Street
Sheboygan, WI 53081

humsrv@SheboyganCounty.com
www.SheboyganCounty.com

16. We received a new Post Reunification Support Grant in the amount of $90,000.

17. We received a new Foster Home Licensing Grant in the amount of $5,850.

18. We are moving budget from Mentoring to Supervised Visitation services due to utilization.

19. We are moving budgeted revenue and expense out of Children's Community Options Program to Children's Protective Services where the budgeted expense was recorded.

20. We received a new Youth Justice Innovations Grant in the amount of $11,058.

Account Number	Subledger	Sub Type	Amount	Account Description	
2211.411100			11,284.00	Tax Levy	1
2211.423525.447			(608.00)	Nutrition Svs Inct Prg NSIP	
2211.423525.947			(10,676.00)	Title III C-1 Congregate Nutr	
2224.423525.948			(4,698.00)	Title III C-2 Home Delivered	2
2224.423525.447			(372.00)	Nutrition Svs Inct Prg NSIP	
2224.411100			(9,054.00)	Tax Levy	
2224.531415.001			14,124.00	Meals on Wheels	
2215.411100			2,816.00	Tax Levy	3
2215.423525.953			(9,326.00)	Title III B Supt Svs	
2215.531415			1,845.00	Food Prepared	
2215.531450			80.00	Transportation	
2215.533205			1,265.00	Mileage-Employee	
2215.533215			50.00	Meals-Employee	
2215.533220			600.00	Lodging-Employee	
2215.533245			300.00	Seminars and Training	
2215.533505			1,500.00	General	
2215.533540			500.00	Food	
2215.533705			10.00	Office	
2215.533825			120.00	Fuel-Gasoline	
2215.534105			240.00	Rental of Building	
2252.411100			1,301.00	Tax Levy	4
2252.423525.955			(1,301.00)	Title III D In Home Services	
2256.423525.956			(8,233.00)	Title III E Nat'l Fmly Caregiv	5
2256.531610			7,258.00	Respite Care	
2256.533707			10.00	Workshop Supplies	
2256.533707.003			540.00	Powerful Tools	
2256.534105			425.00	Rental of Building	
2250.423525.949			347.00	Alzheimers Fam & Caregivers	6
2250.411100			(6,347.00)	Tax Levy	
2250.531605			6,000.00	Adult Day Care	
2541.531740			3,208.00	Kinship Long Term Care	7
2541.423525.976			(3,208.00)	Kinship Base	
2516.531730.001			6,424.00	Corrections-Comm Sup Fee	8
2516.511105			820.00	Wages	
2516.423525.979			(7,244.00)	Youth Aids - Comm	

Account Number	Subledger	Sub Type	Amount	Account Description	
2516.531722			278.00	Juvenile Probation/Supervision	9
2516.423525.974			(278.00)	Comm Intervention Funding	
2511.423525.991			3,859.00	Title IV - E TPR Services	10
2511.423525.993			(2,122.00)	CHIPS Grant	
2511.411100			(1,737.00)	Tax Levy	
2306.423525.964			6,541.00	PH Consolidated Contract	11
2306.455122.208			(2,032.00)	UWM- Immun Coalition HPV	
2306.455122.209			(4,500.00)	Adult Vaccine Awareness	
2306.531255			(9.00)	Intrepretation Services	
2308.423525.964			63.00	PH Consolidated Contract	12
2308.533540			(13.00)	Food	
2308.533825			(50.00)	Fuel- Gasoline	
2318.423525.964			20.00	PH Consolidated Contract	13
2318.533220			(20.00)	Lodging - Employee	
2321.423525.965	12	A	12,484.00	WIC Grants	14
2321.531255	12	A	(5,000.00)	Interpretation Services	
2321.531840	12	A	(188.00)	Telephone - Cellular	
2321.533205	12	A	(700.00)	Mileage - Employee	
2321.533215	12	A	(144.00)	Meals - Employee	
2321.533220	12	A	(460.00)	Lodging - Employee	
2321.533245	12	A	(1,515.00)	Seminars and Training	
2321.533675	12	A	(300.00)	Medical Supplies	
2321.533705	12	A	(200.00)	Office Supplies	
2321.555147	12	A	(3,977.00)	Ovhd - Financial Admin	
2334.555147			3,977.00	Ovhd - Financial Admin	
2334.411100			(3,977.00)	Tax Levy	
2515.531519			50,044.00	IHSS In Home Safety Services	15
2515.423525.925			(50,044.00)	In Home Safety Services	
2511.531505			75,000.00	Client Service	16
2511.511105			15,000.00	Wages	
2511.423525.930			(90,000.00)	Post Reunification Support	
2511.531105			5,850.00	Consulting	17
2511.423525.452			(5,850.00)	Foster Home Licensing	

Account Number	Subledger	Sub Type	Amount	Account Description	
2521.531687			14,300.00	Supervised Visitation	18
2501.411100			2,635.00	Tax Levy	
2501.531685			(2,635.00)	Mentor	
2521.531685			(11,665.00)	Mentor	
2521.411100			(2,635.00)	Tax Levy	

2049.411100			48,464.00	Tax Levy	19
2049.423525.901			56,897.00	Community Options	
2049.531505			(105,361.00)	Client Service	
2511.531620			48,464.00	Daily Living Skills	
2511.411100			(48,464.00)	Tax Levy	

2516.531505			1,358.00	Client Service	20
2516.531105			6,200.00	Consulting	
2516.533505			1,500.00	General Supplies	
2516.411100			5,714.00	Tax Levy	
2516.531665			(3,714.00)	Counsel/Therapeutic Resources	
2516.423525.477			(11,058.00)	Youth Justice Innovation Grant	

SHEBOYGAN COUNTY ORDINANCE NO. _____ (2018/19)

Re: **Changing Supervisory District Boundaries to Reflect Annexation Supervisory Districts 18 and 19 (City of Sheboygan Falls)**

WHEREAS, the Sheboygan County Board established its current supervisory district boundaries by enactment of Ordinance No. 3 (2011/12) on September 20, 2011, subject to certain subsequent amendments, and

WHEREAS, on September 19, 2018, the City of Sheboygan Falls enacted an Ordinance establishing wards and aldermanic districts for newly-annexed City territory, and the City has requested that the newly-annexed territory be included in the Supervisory Districts of the Supervisors representing the City of Sheboygan Falls, and

WHEREAS, Wis. Stat. § 59.10(3)(c) authorizes county boards to amend their supervisory district plans to reflect municipal annexations, and such an amendment to address the City of Sheboygan Falls annexation would be in the best interests of Sheboygan County;

NOW, THEREFORE, the County Board of Supervisors of the County of Sheboygan does ordain as follows:

Section 1. **Amending Supervisory Districts No. 18 and 19**. Section 1.02 of the Sheboygan County Code of Ordinances is hereby amended as follows (additions indicated by shading; deletions by strikeouts):

SUPERVISORY DISTRICT NO. 18:

Town of Sheboygan Falls Wards 1 and 3 – That portion of the Town of Sheboygan Falls South and East of the line commencing at the intersection of Willow Road and County Road O, East on County Road O to Meadowlark Road, North on Meadowlark Road to County Road J, East on County Road J to Rangeline Road. **City of Sheboygan Falls Wards 1, 2 and 9** – That portion of the City of Sheboygan Falls West of the line commencing at Bluebird Lane and County Road C, which becomes Fond du Lac Avenue, East on Fond du Lac Avenue to Leavens Avenue, East on Leavens Avenue to Second Street, South on Second Street to Western Avenue, East on Western Avenue to First Street, North on First Street to Leavens Avenue, East on Leavens Avenue to Main Street, South on Main Street to Broadway, Southeast on Broadway to Buffalo Street, South on Buffalo Street to Monroe Street, West on Monroe Street, which becomes County Road PPP to the boundary of the City of Sheboygan Falls. **City of Sheboygan Falls Ward 8** – That portion of the City of Sheboygan Falls North and East of the line commencing at the northern boundary of the City of Sheboygan Falls and State Highway 32, South on State Highway 32, which becomes North Main Street, to Forest Avenue, East on Forest Avenue to the eastern boundary of the City of Sheboygan Falls less those portions annexed to the City of Sheboygan Falls by City Ordinance No. 2013-4 and City Ordinance No. 2016-9..

SUPERVISORY DISTRICT NO. 19:

City of Sheboygan Falls Wards 3 through 7 – That portion of the City of Sheboygan Falls East of the line commencing at the southern boundary of the City of Sheboygan Falls and County Road PPP, East on County Road PPP, which becomes Monroe Street, to Buffalo Street, North on Buffalo Street to Broadway, Northwest on Broadway to Main Street, North on Main Street to Leavens Avenue, West on Leavens Avenue to First Street, South on First Street to Western Avenue, West on Western Avenue to Second Street, North on Second Street to Leavens Avenue, West on Leavens Avenue to Fond du Lac Avenue, which becomes County Road C, West on County Road C to Bluebird Lane, North on Bluebird Lane to the boundary of the City of Sheboygan Falls, North and East along the boundary of the City of Sheboygan Falls to State Highway 32, South on State Highway 32 to Forest Avenue, East on Forest Avenue to the eastern boundary of the City of Sheboygan Falls plus those portions annexed to the City of Sheboygan Falls by City Ordinance No. 2013-4 and City Ordinance No. 2016-9.

Section 2. **Effective Date**. The herein Ordinance shall take effect upon enactment.

Respectfully submitted this 6th day of November, 2018.

FINANCE COMMITTEE

William C. Goehring, Chairperson	Greg Weggeman, Vice-Chairperson
Vernon Koch, Secretary	Keith Abler
	Roger Te Stroete

Opposed to Introduction:

SHEBOYGAN COUNTY

Christopher S. Lewinski
Information Technology Director

To: William Goehring, Finance Committee Chairperson

CC: Adam Payne, Wendy Charnon

Date: November 14, 2018

Subject: Use of Information Technology Fund Balance for County Board iPad Refresh

$7,920 is included in the County's 2019 budget to replace the County Board iPads, which are reaching the end of their useful life and ability to receive needed software updates. However, several of the existing iPads have recently experienced issues and/or failures, escalating the need for more expedient replacement.

As such, I respectfully request the approval of utilizing $8,500 from IT fund balance to purchase and deploy (24) new iPads in 2018. The cost differential between this request and what was budgeted for in 2019 stems from the need of cellular capabilities on (4) of the new iPads. (This was not planned for with the 2019 budgeted amount). Current IT unrestricted net position stands at $1,198,988 (as of 8/31/2018). $32,750 of this unrestricted net position is budgeted for the Microsoft Office upgrade in 2019. Sheboygan County unrestricted net position policy prescribes a minimum net position balance of $226,983.

If approved, the iPads would be purchased posthaste, with the intent to distribute them at the December 2018 County Board meeting.

Thank you for your consideration.

Respectfully yours,

Christopher S. Lewinski

DRAFT

Telephone (920) 459-0335
Facsimile (920) 459-0350

Courthouse
615 North 6th Street
Sheboygan, WI 53081-4612

Chris.Lewinski@SheboyganCounty.com
www.SheboyganCounty.com

SHEBOYGAN COUNTY

Christopher S. Lewinski
Information Technology Director

To: William Goehring, Finance Committee Chairperson

CC: Adam Payne, Wendy Charnon

Date: November 14, 2018

Subject: Use of Information Technology Fund Balance for Rocky Knoll Backup System

As the Information Technology department continues to refine and improve its ability to recover and restore from a major network incident ("disaster"), it has been determined that the current server backup strategy at the Rocky Knoll Health Care Center is insufficient for a timely disaster recovery, relative to the rest of the County's data and systems. While there is a modicum of back up protection currently in place, our recommendation is to replace this with a more robust backup solution that will cover all Rocky Knoll servers and provide for a more expedient recovery in the event of a disaster. Rocky Knoll will then have the same level of protection that the remainder of County servers currently have.

The cost of such a solution is approximately $10,000, which includes the installation costs and three years of maintenance and technical support. As such, I respectfully request the approval of utilizing $10,000 from IT fund balance to cover the implementation of this system as soon as possible. Current IT unrestricted net position stands at $1,198,988 (as of 8/31/2018). $32,750 of this unrestricted net position is budgeted for the Microsoft Office upgrade in 2019. Sheboygan County unrestricted net position policy prescribes a minimum net position balance of $226,983.

The ongoing annual costs of the system (approximately $2,000) will commence in year 4 after installation, and would be allocated through the annual IT allocation.

Thank you for your consideration.

Respectfully yours,

Christopher S. Lewinski

DRAFT

Telephone (920) 459-0335
Facsimile (920) 459-0350

Courthouse
615 North 6th Street
Sheboygan, WI 53081-4612

Chris.Lewinski@SheboyganCounty.com
www.SheboyganCounty.com

EMPLOYEE PROMOTION REQUEST

Employee Name: Jennifer Fischer
Effective Date: 11/26/2018
Current Title: IT Manager

Years in Position	DBM Rating	Current Salary Range	Current Salary/ Hourly Rate
1.5	C52	$62,238 - $93,360	$72,685.69

Requested Title:

Proposed DBM Rating	Proposed Salary Range	Proposed Salary Rate	Percentage of Change
D61	$65,869 - $98,802	$79,954.26	10%

Recent Salary History: include reason for adjustment (Initial Period/Annual/Promotion/Etc.)

- 2016 $61,510.45
- 2017 $71,086.25
- 2018 $72,685.69

Future Potential Pay for Performance Opportunities

- 2018 – Initial Period (*Generally 6 months*) ☒ Yes ☐ No
- 2019 – 12 Month Pay for Performance ☒ Yes ☐ No

Additional Information and Justification of Request: The IT Department is requesting to expand responsibilities of the IT Manager to include those of a Deputy Director. Jennifer has been with the County since March of 2015, and has taken on the responsibility of direct supervision of the Courier and Lead Printer, assisted with project portfolio management and prioritization, annual strategic planning and budget process, manage all project communications, meetings and documentation and oversee and direct IT departmental operations and activities in the IT Director's absence. Her skill set and new responsibilities align more appropriately to the proposed DBM of D61.

County Administrator/Department Head Recommendation:

Date: __11/8/2018_____ Signature: Christopher S. Lewinski

Human Resources Support: ☐ Approve ☐ Disapprove

Date: 11/8/18 Signature:

Liaison Committee Action: ☐ Approve ☐ Disapprove

Date: _____ Committee Chair: _____

Human Resources Committee: ☐ Approve ☐ Disapprove

Date: _____ Committee Chair: _____

Form Process:
Department Head completes the EPR form following discussion with HR
Department Head discussed with Human Resources Director
Department Head presents the EPR form to their Liaison Committee for approval/signature
Department Head presents the EPR form to HR Committee for approval/signature
Department Head completes Action Sheet following approval

July 20, 2018

SHEBOYGAN COUNTY

POSITION DESCRIPTION

Class Title: IT Manager/Deputy Director **Location: Courthouse**

Working Title: IT Manager **DBM: D61**

Department: Information Technology **Effective: September 2018**

Reports to: Department Head/IT Director

I PURPOSE AND SUMMARY

The Information Technology Manager/Deputy Director will participate in every software/hardware implementation project throughout all phases of the project to ensure completion in a timely and cost effective manner. This position oversees quality control throughout the project's lifecycle and mitigates any risks to achieving project goals and objectives. This position will also supervise and direct the daily operations of both the Lead Printer and Mail Courier positions. The IT Manager as a Deputy Director will oversee all departmental functions in the absence of the IT Director

II ESSENTIAL DUTIES

IT Manager/Deputy Director will apply their project management expertise to ensure projects are completed on time, within budget and achieve their intended objectives.

Manage Lead Printer and Mail Courier positions, including recruitment, supervision, feedback, scheduling, training and development, evaluation, and disciplinary actions.

Develop and manage project specifications, technical design, and requirements.

Set project timelines, milestones and deadlines.

Responsible for coordinating work with cross-departmental team leaders.

Monitor project status and provide regular updates to IT Director and project stakeholders.

Assign tasks to project team members and supervisor progress.

Coordinate efforts of third-party contractors and consultants.

Identify risks to project completion, report them to the IT Director and take efforts to mitigate such risks.

Manage all project communications, meetings and documentation.

Assist IT Director with project portfolio management and prioritization, as well as resource allocation and scheduling.

Assist IT Director with annual strategic planning and budget process.

Oversee and direct IT departmental operations and activities in the IT Director's absence.

Perform other duties as assigned.

III QUALIFICATIONS

Bachelor's Degree in Computer Science, Information Systems, or related field.

Experience in a supervisory or management role.

5+ previous experience as a project leader.

Strong analytical and communications skills; must be a team player who excels in juggling multiple projects.

Experience working with Excel, Project, Access, Visio and other software tools for conducting and preparing analysis.

Attention to detail and accuracy is critical.

Exhibits drive and initiative to learn whatever is necessary to explore new solutions.

Self-starter that can work well in a team environment and be able to support development standards.

Excellent analytical ability, integrity, initiative, along with strong customer relationship skills.

Great verbal, written and presentation communications skills.

IV WORKING RELATIONSHIPS

Reports to directly to Information Technology Director.

Supervises: all information technical staff.

Frequent interaction and communications with employees of the Information Technology Department and other County departments, as well as with vendors, consultants, and County Board members.

V WORK ENVIRONMENT AND PHYSICAL REQUIREMENTS

Work is performed primarily in a standard office setting, but occasionally in a variety of other indoor and outdoor settings.

Lifting and transporting of moderately heaving objects (up to 20 pounds), such as computers and peripherals.

Sitting for extended periods of time.

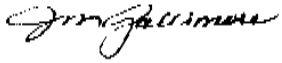
Must be able to travel by car to various locations throughout Sheboygan County.

Dexterity of hands and fingers to operate a computer keyboard, mouse, power tools, and to handle other computer components.

Must be able to operate standard office equipment including telephone, computer, facsimile, calculator, printer, and photocopier.

Risk of blood borne pathogen exposure is considered low.

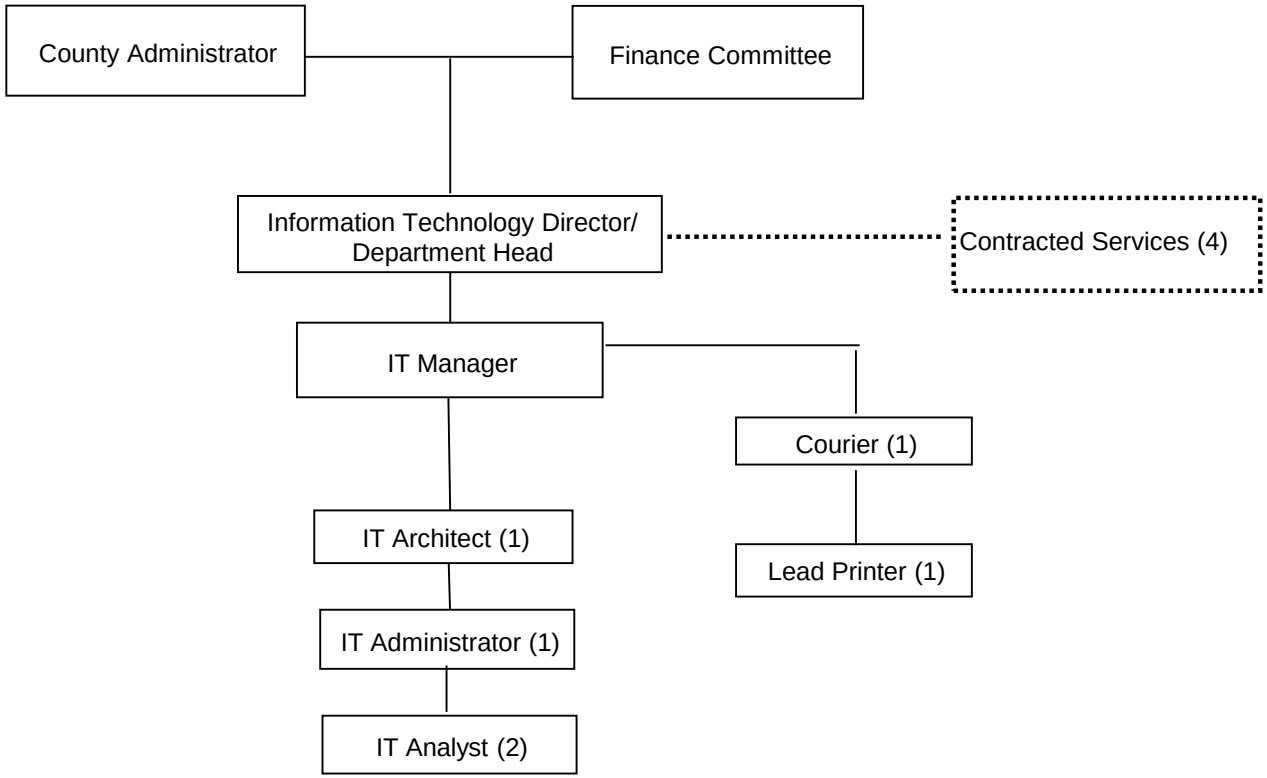
Management Approval

Human Resources Approval 

Employee signature below constitutes employee's understanding of the requirements, essential functions and responsibilities of the position.

Employee_____ Date_____

Sheboygan County Information Technology Table of Organization



SHEBOYGAN COUNTY RESOLUTION NO. _____ (2018/19)

Re: **Declaration of Official Intent to Reimburse Expenditures from Proceeds of Borrowing**

WHEREAS, Sheboygan County plans to undertake the 2019 Capital Projects Plan (the "Project"), and

WHEREAS, Sheboygan County may finance the project on a longterm basis by issuing the taxexempt bonds or promissory notes (the "Bonds"), and

WHEREAS, because the bonds will not be issued prior to January 1, 2020, Sheboygan County must provide interim financing to cover the cost of the Project incurred prior to receipt of the proceeds of the Bonds, and

WHEREAS, it is necessary, desirable, and in the best interest of Sheboygan County to advance monies from its funds on hand on an interim basis to pay the costs of the Project until the Bonds are issued;

NOW, THEREFORE, BE IT RESOLVED, that:

1. **Expenditure of Funds**. Sheboygan County shall make expenditures as needed from its funds on hand to pay the costs of the Project until Bond proceeds become available.

2. **Declaration of Official Intent**. Sheboygan County hereby officially declares its intent under Treas. Regs. Section 1.1502 to reimburse said expenditures with proceeds of the bonds, the principal amount of which is not expected to exceed $2,936,076.00.

3. **Unavailability of Longterm Funds**. No funds for payment of the Project from sources other than the Bonds are, or are reasonably expected to be, reserved, allocated on a longterm basis, or otherwise set aside by Sheboygan County pursuant to its budget or financial policies.

4. **Public Availability of Official Intent Resolution**. This Resolution shall be made available for public inspection at the County Clerk's office within thirty (30) days after its approval in compliance with applicable State law governing the availability of records or official acts, including Subchapter II of Chapter 19, and shall remain available for public inspection until the Bonds are issued.

(The rest of this page intentional left blank.)

5. **Effective Date**. This Resolution shall be effective upon its adoption.

Respectfully submitted this 18th day of December, 2018.

FINANCE COMMITTEE

William C. Goehring, Chairperson

Greg Weggeman, Vice-Chairperson

Vernon C. Koch, Secretary

Roger L. Te Stroete

Keith Abler

Opposed to Introduction:

(Signature page to
Declaration of Official Intent to
Reimburse Expenditures from
Proceeds of Borrowing)

Sheboygan County
VACANT POSITION REQUEST

(To be completed for all vacant positions)

Date: 11/14/2018
To: Finance Committee Members
From: Wendy A. Charnon

Position Request:
Position: Accounting Supervisor (Sr. Accounting Supervisor)
Reason for Vacancy: Promotion/transfer to the Financial Systems Specialist position

Justification: This position is important to the supervision of the Procurement Process (Accounts Payable, Purchase Orders, Vendor Compliance, Contracts,) and the Accounts Receivable and Collections for the County. This position will be the daily payroll processing back up for the Payroll Practitioner III. I am also requesting approval for any future vacancies that may arise from the filling of this position.

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

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

Costs:
DBM Salary Range of Requested Position: 2019-C43 $54,259 - $68,740 - $83,220
The annual costs associated with the position (current year's wage & benefit rates):

Wages	Benefits	Total
58,000	27,233	85,233

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

County Administrator/Dept. Head Signature Wendy A Charnon Date: 11-9-18

Liaison Committee Signature_____ Date:_____

Human Resources Committee Signature_____ Date:_____

Form Process:
1. Department Head completes VPR.
2. Department Head presents VPR to Liaison Committee for approval/signature.
3. Department Head forwards VPR to HR for Human Resources Committee approval/signature **(salaried positions only)**.
4. HR begins recruitment process.

08/2015

Financial Overview

September 2018

Finance Committee & County Administrator Report

Budget Variance Summary

Year to Date September 30, 2018

	General	Special Revenue	Enterprise	Internal Service	Total	Transportation
Change in Fund Balance	$ (3,610,937)	$ 253,918	$ 441,387	$ (671,086)	$ (3,586,718)	$ (1,045,522)
Plus: unbudgeted depreciation			451,129	860,225	$ 1,311,354	
Adjusted Change in Fund Balance	$ (3,610,937)	$ 253,918	$ 892,516	$ 189,139	$ (2,275,364)	$ (1,045,522)
Budgeted Change in Fund Balance to Date	$ (4,827,871)	$ (204,489)	$ 518,533	$ (952,424)	$ (5,466,251)	$ (1,951,781)
Variance Actual to Budget	$ 1,216,934	$ 458,407	$ 373,983	$ 1,141,563	$ 3,190,887	$ 906,259
Variance due to Timing	$ 834,000	$ 110,000	$ 49,000	$ 283,000	$ 1,276,000	$ -

Department Budget Variance Summary

Year to Date September 30, 2018

Department	Total Variance
General Fund	
Airport	$ 176,387
Bldg Services	$ 593,882
Clerk of Crts	$ 14,577
Corp Counsel	$ (302)
County Administrator	$ 239
County Board	$ 5,202
County Clerk	$ 14,418
Court Commissioner	$ 8,067
DA	$ 13,978
Finance	$ 73,526
Human Resources	$ 16,583
Medical Examiner	$ (2,340)
Nondepart'l	$ 544,445
Planning & Conservation	$ 77,126
Register of Deeds	$ 95,183
Sheriff	$ (579,242)
Tax Foreclosures	$ 80,375
Treasurer	$ 56,128
UW Extension	$ 9,599
UW GB - Sheboygan Campus	$ 3,656
Veterans' Comm	$ 10,141
Veterans' Serv	$ 5,308
Total - General Fund	**$ 1,216,935**

Department	Total Variance
Special Revenue	
Community Programs	$ 248,156
Economic Support	$ 42,520
Elder Services	$ 6,983
HHS Administration	$ 135,202
Public Health Service	$ (7,609)
Public Safety - Spec Rev	$ 7,209
Social Services	$ 25,946
Total - Special Revenue	**458,407**

Department	Total Variance
Health Care Centers	
Rocky Knoll	$ 373,983
Total - HCC	**$ 373,983**

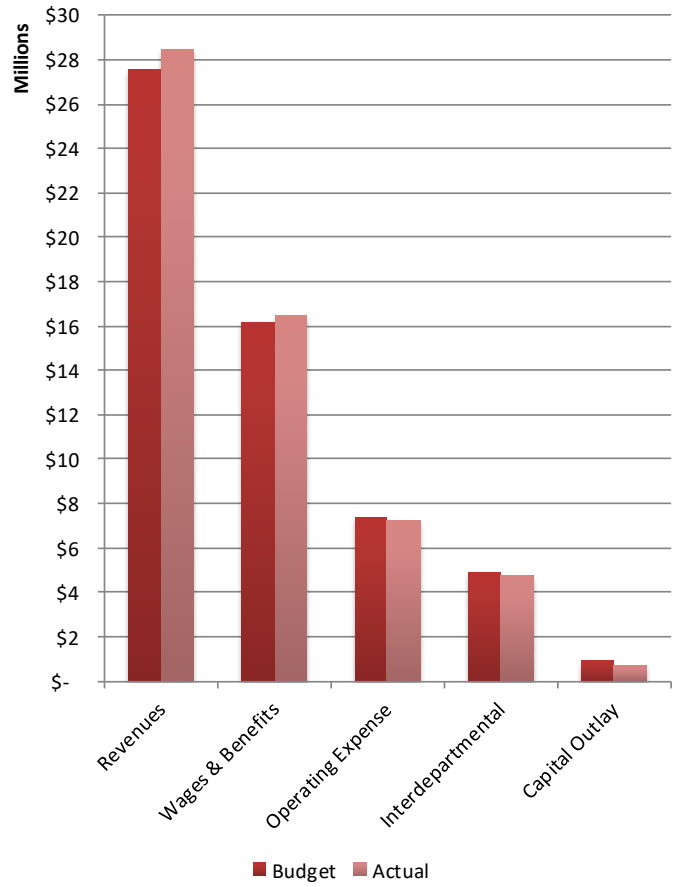
Department	Total Variance
Internal Services	
Employee Benefits	$ (245,399)
Highway	$ 1,317,721
Info Technology	$ 69,239
Prop Ins	$ 2
Total - Internal Servs	**1,141,563**

Department	Total Variance
Transportation	
Transportation	$ 906,259
Total - Transportation	**$ 906,259**

General Fund (Budget to Actual)

Year to Date September 30, 2018

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 27,556,828	$ 28,490,077	$ 933,249	103%
Wages & Benefits	(16,134,011)	(16,439,375)	(305,364)	102%
Operating Expense	(7,391,017)	(7,226,496)	164,521	98%
Interdepartmental	(4,870,771)	(4,727,528)	143,243	97%
Capital Outlay	(909,656)	(674,550)	235,106	74%
Total Expenses	(29,305,455)	(29,067,949)	237,506	99%
Other Financing	(3,079,244)	(3,033,070)	46,174	99%
Change in Fund Balance	$ (4,827,871)	$ (3,610,942)	$ 1,216,929	75%



General Fund (Variance Change)

Year to Date September 30, 2018

	Prior Month	Variance Current Month	Change
Revenues	$ 770,908	$ 933,249	$ 162,341
Wages & Benefits	(349,186)	(305,364)	43,822
Operating Expense	197,587	164,521	(33,066)
Interdepartmental	105,209	143,243	38,034
Capital Outlay	304,461	235,106	(69,355)
Total Expenses	258,071	237,506	(20,565)
Other Financing	11,569	46,174	34,605
Change in Fund Balance	$ 1,040,548	$ 1,216,929	$ 176,381

- Revenues positive variance is mainly due to more than budgeted federal and state grants, licenses, fines, forfeits, & penalties, court fees, public works, tree sale revenue, interest income, and unbudgeted In Rem but less than budgeted public safety
- Wages & Benefits expense variance mainly due to Sheriff dept overtime wages over budget
- Positive Operating expense variance reflects less than budgeted expenses. The variance is mainly due to more than budgeted professional services and outside services but less than budgeted utilities, repairs & maintenance (mainly structural – carryover projects), training, office supplies, and unused contingency
- Capital Outlay variance reflects less than budgeted expenses. The current month change is due In Rem purchases that are unbudgeted

General Fund – Department Analysis

Year to Date September 30, 2018

Overall Budget

Variances

Department	Revenues	Expenditures	Other Financing	Total	% of Outflow
Airport	$ (8,310)	$ 184,697	$ -	$ 176,387	32.24%
Building Services	7,661	536,221	50,000	593,882	20.14%
Clerk of Courts	78,870	(64,293)	-	14,577	0.87%
Corporation Counsel	1,373	(1,675)	-	(302)	-0.12%
County Administrator	120	119	-	239	0.13%
County Board	-	5,202	-	5,202	3.19%
County Clerk	(23,440)	37,858	-	14,418	4.78%
Court Commissioner	(944)	9,011	-	8,067	3.03%
District Attorney	2,964	11,014	-	13,978	1.75%
Finance	(20,373)	93,899	-	73,526	6.18%
Human Resources	201	16,382	-	16,583	3.73%
Medical Examiner	2,874	(5,214)	-	(2,340)	-1.54%
Non-Departmental	620,111	(53,741)	(21,926)	544,444	34.83%
Planning & Conservation	91,386	(25,328)	11,068	77,126	4.79%
Register of Deeds	95,110	(9,694)	9,767	95,183	19.92%
Sheriff	(82,837)	(496,547)	142	(579,242)	-3.74%
Tax Foreclosures	135,143	(54,768)	-	80,375	N/A
Treasurer	31,546	27,458	(2,876)	56,128	9.73%
UW GB - Sheboygan Campus	1	3,655	-	3,656	4.03%
UW Extension	563	9,036	-	9,599	2.72%
Veterans Commission	1	10,140	-	10,141	58.20%
Veteran's Services	1,229	4,079	-	5,308	2.61%
Total General Fund	**$ 933,249**	**$ 237,511**	**$ 46,175**	**$ 1,216,935**	**4.15%**

Overtime

Overtime

Department	Budget	Actual	$ Variance	% of Variance
Airport	$ 1,750	$ 3,270	$ (1,520)	-86.86%
Building Services	13,963	13,304	659	4.72%
Clerk of Courts	-	754	(754)	-100.00%
Corporation Counsel	-	-	-	0.00%
County Administrator	-	-	-	0.00%
County Board	-	-	-	0.00%
County Clerk	75	403	(328)	-437.33%
Court Commissioner	-	-	-	0.00%
District Attorney	-	73	(73)	-100.00%
Finance	-	323	(323)	-100.00%
Human Resources	-	-	-	0.00%
Medical Examiner	-	-	-	0.00%
Non-Departmental	-	-	-	0.00%
Planning & Conservation	-	103	(103)	-100.00%
Register of Deeds	-	-	-	0.00%
Sheriff	455,929	975,041	(519,112)	-113.86%
Tax Foreclosures	-	-	-	0.00%
Treasurer	-	-	-	0.00%
UW Campus	-	-	-	0.00%
UW Extension	-	-	-	0.00%
Veterans Commission	-	-	-	0.00%
Veteran's Services	-	-	-	0.00%
Total General Fund	**$ 471,717**	**$ 993,271**	**$ (521,554)**	-110.57%

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

- Airport – Expenditure variance due to Capital Outlay purchase to upgrade security cameras budgeted for September but delayed until 2019
- Building Services – Expenditure variance due to carryover of Admin building carpet project, incomplete A/C repairs, carryover of consulting, lower overall utilities, and substantial trade-in for skidder while other Capital Outlay projects have yet to be completed
- County Board – Expenditure variance due to less than budgeted wages along with unspent general expenses
- Finance – Revenue variance due to payments slightly lower than budget and a new staff waving County insurances; Expenditure variance due to vacant positions, timing of consultant work, PC replacements, and office equipment purchases
- Non Departmental – Revenue variance due to Land information receiving a grant that was not budgeted and recognizing deferred revenue from 2017 along with higher than anticipated interest rates and the Tecumseh settlement which was not budgeted
- Register of Deeds – Revenue variance due to fluctuations in real estate and the economy, expenditure variance due to miss budget of an employee who works 8 hours but was budgeted for 7.5 and a large payout that is spread over the 12 months
- Treasurer – Revenue variance due to lost acres of agriculture; expenditure variance due to less than budgeted wages and Carryover Resolution 23 for consulting for the Cash audit
- Vets Commission – Expenditure variance due to less in requests for assistance than budgeted

Airport

2018 – 3rd Quarter Financial Report

General Operating (3rd Quarter - 2018)

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 502,103	$ 493,793	$ (8,310)	98.34%
Wages & Benefits	(164,842)	(178,133)	(13,291)	108.06%
Operating Expense	(76,999)	(70,613)	6,386	91.71%
Interdepartmental	(80,970)	(70,586)	10,384	87.18%
Capital Outlay	(224,250)	(43,033)	181,217	19.19%
Total Expenses	(547,061)	(362,365)	184,696	66.24%
Other Financing	-	-	-	N/A
Change in Fund Balance	$ (44,958)	$ 131,428	$ 176,386	292.34%
Required Operating Levy	$ 396,502	Annual		

Debt Service (Annual Costs - 2018)

	Principal	Interest	Total	% of Total
2010 BABS - B Bonds	16,400	1,522	17,922	2.00%
2013 GO Bond	15,800	158	15,958	2.00%
2014 GO Bond	32,100	7,579	39,679	2.00%
2015 GO Bond	-	-	-	
2016 refunding	143,838	2,877	146,715	10.98%
2017 GO Bond	16,800	3,838	20,638	1.75%
2018 GO Bond	-	2,381	2,381	1.52%
Total Debt Service	$ 224,938	$ 18,355	$ 243,293	
Required Debt Levy	$ 243,293	Annual		

Total Annual Levy **$ 639,795**

5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
Reconstruct GA Apron and Taxiway (15-17)	1,087,316	87,316	1,000,000	8%
Construct Taxi Lanes K1 and S (17)	575,000		575,000	0%
Runway 04/22 Resurface (17)	1,275,000	15,779	1,259,221	1%
Reconstruct GA hanger area & ramps (18)	2,030,000	80,368	1,949,632	
Total	$ 4,967,316	$ 183,463	$ 4,783,853	

Building Services

2018 – 3rd Quarter Financial Report

General Operating (3rd Quarter - 2018)

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 2,637,189	$ 2,644,850	$ 7,661	100.29%
Wages & Benefits	(1,122,789)	(1,100,834)	21,955	98.04%
Operating Expense	(1,240,336)	(846,167)	394,169	68.22%
Interdepartmental	(368,197)	(341,174)	27,023	92.66%
Capital Outlay	(216,810)	(123,737)	93,073	57.07%
Total Expenses	(2,948,132)	(2,411,912)	536,220	81.81%
Other Financing	(50,000)	-	50,000	0.00%
Change in Fund Balance	$ (360,943)	$ 232,938	$ 593,881	64.54%
Required Operating Levy	$ 2,871,173	Annual		

Debt Service (Annual Costs - 2018)

	Principal	Interest	Total	% of Total
2010 BABS - B Bonds	$ 32,800	$ 3,044	$ 35,844	4.00%
2013 GO Bond	110,600	1,106	111,706	14.00%
2014 GO Bond	112,350	26,525	138,875	7.00%
2015 GO Bond	16,564	16,980	33,544	8.41%
2016 refunding	95,368	1,907	97,275	7.28%
2017 GO Bond	142,769	32,617	175,386	14.87%
2018 GO Bond	-	25,075	25,075	16.01%
Total Debt Service	$ 510,451	$ 107,254	$ 617,705	
Required Debt Levy	$ 617,705	Annual		

Total Annual Levy **$ 3,488,878**

5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
Key Card Upgrade (15-18)	296,000	173,002	$ 122,998	58%
HVAC Upgrade (15-18)	1,548,500	1,192,134	356,366	77%
Fire Alarm System Upgrade (16-18)	388,000	228,740	159,260	59%
Courthouse Front Steps & Flag Pole Improvement and Security Enhancement (17)	603,200	351,392	251,808	58%
Roof Replacement (18)	497,500	200,791	296,709	40%
Courthouse Maintenance Garage (18)	367,000	10,434	356,566	3%
			-	
Total	$ 3,700,200	$ 2,156,493	$ 1,543,707	

Clerk of Courts

2018 – 3rd Quarter Financial Report

General Operating (3rd Quarter - 2018)

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 1,634,815	$ 1,713,685	$ 78,870	104.82%
Wages & Benefits	(943,513)	(921,775)	21,738	97.70%
Operating Expense	(354,149)	(493,752)	(139,603)	139.42%
Interdepartmental	(338,782)	(331,947)	6,835	97.98%
Capital Outlay	(46,737)	-	46,737	0.00%
Total Expenses	(1,683,181)	(1,747,474)	(64,293)	103.82%
Other Financing	-	-	-	N/A
Change in Fund Balance	$ (48,366)	$ (33,789)	$ 14,577	69.86%
Required Operating Levy	$ 888,515	Annual		

Debt Service (Annual Costs - 2018)

	Principal	Interest	Total	% of Total
2010 BABS - B Bonds	-	-	-	
2013 GO Bond	-	-	-	
2014 GO Bond	-	-	-	
2015 GO Bond	-	-	-	
2016 refunding	-	-	-	
2017 GO Bond	-	-	-	
2018 GO Bond	-	-	-	
Total Debt Service	$ -	$ -	$ -	
Required Debt Levy	$ -	Annual		

Total Annual Levy **$ 888,515**

5 Year Plan Status

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

Corporation Counsel

2018 – 3rd Quarter Financial Report

General Operating (3rd Quarter - 2018)

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 242,286	$ 243,659	$ 1,373	100.57%
Wages & Benefits	(58,848)	(59,818)	(970)	101.65%
Operating Expense	(166,807)	(167,615)	(808)	100.48%
Interdepartmental	(16,186)	(16,083)	103	99.36%
Capital Outlay	-	-	-	N/A
Total Expenses	(241,841)	(243,516)	(1,675)	100.69%
Other Financing	-	-	-	N/A
Change in Fund Balance	$ 445	$ 143	$ (302)	32.13%
Required Operating Levy	$ 224,000	Annual		

Debt Service (Annual Costs - 2018)

	Principal	Interest	Total	% of Total
2010 BABS - B Bonds	-	-	-	
2013 GO Bond	-	-	-	
2014 GO Bond	-	-	-	
2015 GO Bond	-	-	-	
2016 refunding	-	-	-	
2017 GO Bond	-	-	-	
2018 GO Bond	-	-	-	
Total Debt Service	$ -	$ -	$ -	
Required Debt Levy	$ -	Annual		

Total Annual Levy **$ 224,000**

5 Year Plan Status

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

County Administrator

2018 – 3rd Quarter Financial Report

General Operating (3rd Quarter - 2018)

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 181,446	$ 181,566	$ 120	100.07%
Wages & Benefits	(146,995)	(149,920)	(2,925)	101.99%
Operating Expense	(10,351)	(7,460)	2,891	72.07%
Interdepartmental	(26,194)	(26,042)	152	99.42%
Capital Outlay	-	-	-	N/A
Total Expenses	(183,540)	(183,422)	118	99.94%
Other Financing	-	-	-	N/A
Change in Fund Balance	$ (2,094)	$ (1,856)	$ 238	88.63%
Required Operating Levy	$ 241,558	Annual		

Debt Service (Annual Costs - 2018)

	Principal	Interest	Total	% of Total
2010 BABS - B Bonds	-	-	-	
2013 GO Bond	-	-	-	
2014 GO Bond	-	-	-	
2015 GO Bond	-	-	-	
2016 refunding	-	-	-	
2017 GO Bond	-	-	-	
2018 GO Bond	-	-	-	
Total Debt Service	$ -	$ -	$ -	
Required Debt Levy	$ -	Annual		

Total Annual Levy **$ 241,558**

5 Year Plan Status

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

County Board

2018 – 3rd Quarter Financial Report

General Operating (3rd Quarter - 2018)

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 156,268	$ 156,268	$ -	100.00%
Wages & Benefits	(95,610)	(93,960)	1,650	98.27%
Operating Expense	(42,430)	(38,486)	3,944	90.70%
Interdepartmental	(24,838)	(25,230)	(392)	101.58%
Capital Outlay	-	-	-	N/A
Total Expenses	(162,878)	(157,676)	5,202	96.81%
Other Financing	-	-	-	N/A
Change in Fund Balance	$ (6,610)	$ (1,408)	$ 5,202	21.30%
Required Operating Levy	$ 208,358	Annual		

Debt Service (Annual Costs - 2018)

	Principal	Interest	Total	% of Total
2010 BABS - B Bonds	-	-	-	
2013 GO Bond	-	-	-	
2014 GO Bond	-	-	-	
2015 GO Bond	-	-	-	
2016 refunding	-	-	-	
2017 GO Bond	-	-	-	
2018 GO Bond	-	-	-	
Total Debt Service	$ -	$ -	$ -	
Required Debt Levy	$ -	Annual		

Total Annual Levy **$ 208,358**

5 Year Plan Status

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

County Clerk

2018 – 3rd Quarter Financial Report

General Operating (3rd Quarter - 2018)

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 353,993	$ 330,553	$ (23,440)	93.38%
Wages & Benefits	(157,621)	(139,626)	17,995	88.58%
Operating Expense	(75,581)	(58,181)	17,400	76.98%
Interdepartmental	(68,658)	(66,195)	2,463	96.41%
Capital Outlay	-	-	-	N/A
Total Expenses	(301,860)	(264,002)	37,858	87.46%
Other Financing	-	-	-	N/A
Change in Fund Balance	$ 52,133	$ 66,551	$ 14,418	127.66%
Required Operating Levy	$ 255,061	Annual		

Debt Service (Annual Costs - 2018)

	Principal	Interest	Total	% of Total
2010 BABS - B Bonds	2,460	228	2,688	0.30%
2013 GO Bond	-	-	-	
2014 GO Bond	-	-	-	
2015 GO Bond	-	-	-	
2016 refunding	-	-	-	
2017 GO Bond	48,000	10,966	58,966	5.00%
2018 GO Bond	-	-	-	
Total Debt Service	$ 50,460	$ 11,194	$ 61,654	
Required Debt Levy	$ 61,654	Annual		

Total Annual Levy **$ 316,715**

5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
New Election Equipment	$ 500,000	$ 492,951	$ 7,049	99%
Project 2	-	-	-	0%
Project 3	-	-	-	0%
Total	$ 500,000	$ 492,951	$ 7,049	

Court Commissioner

2018 – 3rd Quarter Financial Report

General Operating (3rd Quarter - 2018)

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 265,214	$ 264,270	$ (944)	99.64%
Wages & Benefits	(182,989)	(183,408)	(419)	100.23%
Operating Expense	(39,445)	(32,146)	7,299	81.50%
Interdepartmental	(43,486)	(41,355)	2,131	95.10%
Capital Outlay	-	-	-	N/A
Total Expenses	(265,920)	(256,909)	9,011	96.61%
Other Financing	-	-	-	N/A
Change in Fund Balance	$ (706)	$ 7,361	$ 8,067	1042.63%
Required Operating Levy	$ 281,915	Annual		

Debt Service (Annual Costs - 2018)

	Principal	Interest	Total	% of Total
2010 BABS - B Bonds	-	-	-	
2013 GO Bond	-	-	-	
2014 GO Bond	-	-	-	
2015 GO Bond	-	-	-	
2016 refunding	-	-	-	
2017 GO Bond	-	-	-	
2018 GO Bond	-	-	-	
Total Debt Service	$ -	$ -	$ -	
Required Debt Levy	$ -	Annual		

Total Annual Levy **$ 281,915**

5 Year Plan Status

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

District Attorney

2018 – 3rd Quarter Financial Report

General Operating (3rd Quarter - 2018)

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 746,907	$ 749,871	$ 2,964	100.40%
Wages & Benefits	(579,416)	(582,086)	(2,670)	100.46%
Operating Expense	(46,838)	(36,708)	10,130	78.37%
Interdepartmental	(170,333)	(166,779)	3,554	97.91%
Capital Outlay	-	-	-	N/A
Total Expenses	(796,587)	(785,573)	11,014	98.62%
Other Financing	-	-	-	N/A
Change in Fund Balance	$ (49,680)	$ (35,702)	$ 13,978	71.86%
Required Operating Levy	$ 737,182	Annual		

Debt Service (Annual Costs - 2018)

	Principal	Interest	Total	% of Total
2010 BABS - B Bonds	-	-	-	
2013 GO Bond	-	-	-	
2014 GO Bond	-	-	-	
2015 GO Bond	-	-	-	
2016 refunding	-	-	-	
2017 GO Bond	-	-	-	
2018 GO Bond	-	-	-	
Total Debt Service	$ -	$ -	$ -	
Required Debt Levy	$ -	Annual		

Total Annual Levy **$ 737,182**

5 Year Plan Status

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

Finance

2018 – 3rd Quarter Financial Report

General Operating (3rd Quarter - 2018)

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 1,186,381	$ 1,166,008	$ (20,373)	98.28%
Wages & Benefits	(881,881)	(835,017)	46,864	94.69%
Operating Expense	(53,724)	(39,300)	14,424	73.15%
Interdepartmental	(253,603)	(220,992)	32,611	87.14%
Capital Outlay	-	-	-	N/A
Total Expenses	(1,189,208)	(1,095,309)	93,899	92.10%
Other Financing	-	-	-	N/A
Change in Fund Balance	$ (2,827)	$ 70,699	$ 73,526	2500.85%
Required Operating Levy	$ 1,072,481	Annual		

Debt Service (Annual Costs - 2018)

	Principal	Interest	Total	% of Total
2010 BABS - B Bonds	-	-	-	
2013 GO Bond	-	-	-	
2014 GO Bond	-	-	-	
2015 GO Bond	-	-	-	
2016 refunding	-	-	-	
2017 GO Bond	-	-	-	
2018 GO Bond	-	-	-	
Total Debt Service	$ -	$ -	$ -	
Required Debt Levy	$ -	Annual		

Total Annual Levy **$ 1,072,481**

5 Year Plan Status

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

Human Resources

2018 – 3rd Quarter Financial Report

General Operating (3rd Quarter - 2018)

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 444,069	$ 444,270	$ 201	100.05%
Wages & Benefits	(305,733)	(298,251)	7,482	97.55%
Operating Expense	(64,445)	(49,674)	14,771	77.08%
Interdepartmental	(73,903)	(79,774)	(5,871)	107.94%
Capital Outlay	-	-	-	N/A
Total Expenses	(444,081)	(427,699)	16,382	96.31%
Other Financing	-	-	-	N/A
Change in Fund Balance	$ (12)	$ 16,571	$ 16,583	138091.67%
Required Operating Levy	$ 540,554	Annual		

Debt Service (Annual Costs - 2018)

	Principal	Interest	Total	% of Total
2010 BABS - B Bonds	-	-	-	
2013 GO Bond	-	-	-	
2014 GO Bond	-	-	-	
2015 GO Bond	-	-	-	
2016 refunding	-	-	-	
2017 GO Bond	-	-	-	
2018 GO Bond	-	-	-	
Total Debt Service	$ -	$ -	$ -	
Required Debt Levy	$ -	Annual		

Total Annual Levy **$ 540,554**

5 Year Plan Status

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

Medical Examiner

2018 – 3rd Quarter Financial Report

General Operating (3rd Quarter - 2018)

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 152,080	$ 154,954	$ 2,874	101.89%
Wages & Benefits	(78,226)	(82,315)	(4,089)	105.23%
Operating Expense	(48,510)	(49,548)	(1,038)	102.14%
Interdepartmental	(25,448)	(25,535)	(87)	100.34%
Capital Outlay	-	-	-	N/A
Total Expenses	(152,184)	(157,398)	(5,214)	103.43%
Other Financing	-	-	-	N/A
Change in Fund Balance	$ (104)	$ (2,444)	$ (2,340)	2350.00%
Required Operating Levy	$ 69,998	Annual		

Debt Service (Annual Costs - 2018)

	Principal	Interest	Total	% of Total
2010 BABS - B Bonds	-	-	-	
2013 GO Bond	-	-	-	
2014 GO Bond	-	-	-	
2015 GO Bond	-	-	-	
2016 refunding	4,454	89	4,543	0.34%
2017 GO Bond	-	-	-	
2018 GO Bond	-	-	-	
Total Debt Service	$ 4,454	$ 89	$ 4,543	
Required Debt Levy	$ 4,543	Annual		

Total Annual Levy **$ 74,541**

5 Year Plan Status

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

Non-Departmental

2018 – 3rd Quarter Financial Report

General Operating (3rd Quarter - 2018)

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 616,795	$ 1,236,906	$ 620,111	200.54%
Wages & Benefits	-	-	-	N/A
Operating Expense	(1,559,395)	(1,612,287)	(52,892)	103.39%
Interdepartmental	(3,650)	(3,855)	(205)	105.62%
Capital Outlay	-	-	-	N/A
Total Expenses	(1,563,045)	(1,616,142)	(53,097)	103.40%
Other Financing	(3,210,562)	(3,232,488)	(21,926)	100.68%
Change in Fund Balance	$ (4,156,812)	$ (3,611,724)	$ 545,088	86.89%
Required Operating Levy	$ (1,943,237)	Annual		

Debt Service (Annual Costs - 2018)

	Principal	Interest	Total	% of Total
2010 BABS - B Bonds	-	-	-	
2013 GO Bond	-	-	-	
2014 GO Bond	-	-	-	
2015 GO Bond	-	-	-	
2016 refunding	4,323	86	4,409	0.33%
2017 GO Bond	-	-	-	
2018 GO Bond	-	-	-	
Total Debt Service	$ 4,323	$ 86	$ 4,409	
Required Debt Levy	$ 4,409	Annual		

Total Annual Levy **$ (1,938,828)**

5 Year Plan Status

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

Planning & Conservation

2018 – 3rd Quarter Financial Report

General Operating (3rd Quarter - 2018)

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 1,469,554	$ 1,560,940	$ 91,386	106.22%
Wages & Benefits	(685,038)	(657,917)	27,121	96.04%
Operating Expense	(590,729)	(620,845)	(30,116)	105.10%
Interdepartmental	(249,160)	(281,730)	(32,570)	113.07%
Capital Outlay	(85,000)	(74,763)	10,237	87.96%
Total Expenses	(1,609,927)	(1,635,255)	(25,328)	101.57%
Other Financing	23,808	34,876	11,068	146.49%
Change in Fund Balance	$ (116,565)	$ (39,439)	$ 77,126	33.83%
Required Operating Levy	$ 1,119,738	Annual		

Debt Service (Annual Costs - 2018)

	Principal	Interest	Total	% of Total
2010 BABS - B Bonds	$ 16,400	$ 1,522	$ 17,922	2.00%
2013 GO Bond	23,700	237	23,937	3.00%
2014 GO Bond	-	-	-	
2015 GO Bond	2,624	2,690	5,314	1.28%
2016 refunding	65,500	1,310	66,810	5.00%
2017 GO Bond	9,600	2,193	11,793	1.00%
2018 GO Bond	-	1,644	1,644	1.05%
Total Debt Service	$ 117,824	$ 9,596	$ 127,420	
Required Debt Levy	$ 127,420	Annual		
Total Annual Levy	**$**	**1,247,158**		

5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
Amsterdam Dunes (15-18)	630,400	63,123	567,277	10%
Marsh Campground Upgrade - South Area (15-16)	192,000	27,642	164,358	14%
Marsh Multi-Purpose Building & Storage Facilities (16-18)	200,000		200,000	0%
Marsh Bypass & Dam Reconstruction (17)	60,000	20,464	39,536	0%
Total	$ 1,082,400	$ 111,229	$ 971,171	

Register of Deeds

2018 – 3rd Quarter Financial Report

General Operating (3rd Quarter - 2018)

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 447,710	$ 542,820	$ 95,110	121.24%
Wages & Benefits	(277,016)	(279,513)	(2,497)	100.90%
Operating Expense	(79,475)	(87,153)	(7,678)	109.66%
Interdepartmental	(121,389)	(120,908)	481	99.60%
Capital Outlay	-	-	-	N/A
Total Expenses	(477,880)	(487,574)	(9,694)	102.03%
Other Financing	29,742	39,509	9,767	132.84%
Change in Fund Balance	$ (428)	$ 94,755	$ 95,183	22138.91%
Required Operating Levy	$ (78,004)	Annual		

Debt Service (Annual Costs - 2018)

	Principal	Interest	Total	% of Total
2010 BABS - B Bonds	-	-	-	
2013 GO Bond	-	-	-	
2014 GO Bond	-	-	-	
2015 GO Bond	-	-	-	
2016 refunding	-	-	-	
2017 GO Bond	-	-	-	
2018 GO Bond	-	-	-	
Total Debt Service	$ -	$ -	$ -	
Required Debt Levy	$ -	Annual		

Total Annual Levy **$ (78,004)**

5 Year Plan Status

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

Sheriff

2018 – 3rd Quarter Financial Report

General Operating (3rd Quarter - 2018)

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 15,324,183	$ 15,252,450	$ (71,733)	99.53%
Wages & Benefits	(9,905,085)	(10,340,840)	(435,755)	104.40%
Operating Expense	(2,524,011)	(2,659,229)	(135,218)	105.36%
Interdepartmental	(2,730,714)	(2,646,681)	84,033	96.92%
Capital Outlay	(336,859)	(350,361)	(13,502)	104.01%
Total Expenses	(15,496,669)	(15,997,111)	(500,442)	103.23%
Other Financing	88,111	88,253	142	100.16%
Change in Fund Balance	$ (84,375)	$ (656,408)	$ (572,033)	777.97%
Required Operating Levy	$ 18,160,089	Annual		

Debt Service (Annual Costs - 2018)

	Principal	Interest	Total	% of Total
2010 BABS - B Bonds	$ 16,400	$ 1,522	$ 17,922	2.00%
2013 GO Bond	15,800	158	15,958	2.00%
2014 GO Bond	1,139,550	269,037	1,408,587	71.00%
2015 GO Bond	2,419	2,480	4,899	1.18%
2016 refunding	72,050	1,441	73,491	5.50%
2017 GO Bond	-	-	-	
2018 GO Bond	-	-	-	
Total Debt Service	$ 1,246,219	$ 274,638	$ 1,520,857	
Required Debt Levy	$ 1,520,857	Annual		

Total Annual Levy **$ 19,680,946**

5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
Combined Dispatch Center Remodel/Expansion and LEC Remodeling (14-15)	2,500,000	2,061,310	$ 438,690	82%
Project 2	-	-	-	
Project 3	-	-	-	
Total	$ 2,500,000	$ 2,061,310	$ 438,690	

Note this detailed tab includes the Public Safety Special Revenue

Treasurer

2018 – 3rd Quarter Financial Report

General Operating (3rd Quarter - 2018)

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 539,527	$ 554,990	$ 15,463	102.87%
Wages & Benefits	(313,578)	(302,540)	11,038	96.48%
Operating Expense	(93,844)	(37,755)	56,089	40.23%
Interdepartmental	(138,581)	(137,002)	1,579	98.86%
Capital Outlay	-	(50,998)	(50,998)	N/A
Total Expenses	(546,003)	(528,295)	17,708	96.76%
Other Financing	39,657	36,781	(2,876)	92.75%
Change in Fund Balance	$ 33,181	$ 63,476	$ 30,295	191.30%
Required Operating Levy	$ 611,555	Annual		

Debt Service (Annual Costs - 2018)

	Principal	Interest	Total	% of Total
2010 BABS - B Bonds	-	-	-	
2013 GO Bond	-	-	-	
2014 GO Bond	-	-	-	
2015 GO Bond	-	-	-	
2016 refunding	-	-	-	
2017 GO Bond	-	-	-	
2018 GO Bond	-	-	-	
Total Debt Service	$ -	$ -	$ -	
Required Debt Levy	$ -	Annual		

Total Annual Levy	**$ 611,555**

5 Year Plan Status

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

UW - Campus

2018 – 3rd Quarter Financial Report

General Operating (3rd Quarter - 2018)

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 82,845	$ 82,846	$ 1	100.00%
Wages & Benefits	-	-	-	N/A
Operating Expense	(75,730)	(70,564)	5,166	93.18%
Interdepartmental	(15,034)	(16,546)	(1,512)	110.06%
Capital Outlay	-	-	-	N/A
Total Expenses	(90,764)	(87,110)	3,654	95.97%
Other Financing	-	-	-	N/A
Change in Fund Balance	$ (7,919)	$ (4,264)	$ 3,655	53.85%
Required Operating Levy	$ 110,461	Annual		

Debt Service (Annual Costs - 2018)

	Principal	Interest	Total	% of Total
2010 BABS - B Bonds	$ 32,800	$ 3,044	$ 35,844	4.00%
2013 GO Bond	7,900	79	7,979	1.00%
2014 GO Bond	-	-	-	
2015 GO Bond	25,953	26,605	52,558	12.66%
2016 refunding	279,947	5,599	285,546	21.37%
2017 GO Bond	-	-	-	
2018 GO Bond	-	-	-	
Total Debt Service	$ 346,600	$ 35,327	$ 381,927	
Required Debt Levy	$ 381,927	Annual		

Total Annual Levy **$ 492,388**

5 Year Plan Status

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

UW - Extension

2018 – 3rd Quarter Financial Report

General Operating (3rd Quarter - 2018)

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 351,304	$ 351,867	$ 563	100.16%
Wages & Benefits	(96,353)	(96,309)	44	99.95%
Operating Expense	(196,913)	(188,687)	8,226	95.82%
Interdepartmental	(60,030)	(59,264)	766	98.72%
Capital Outlay	-	-	-	N/A
Total Expenses	(353,296)	(344,260)	9,036	97.44%
Other Financing	-	-	-	N/A
Change in Fund Balance	$ (1,992)	$ 7,607	$ 9,599	381.88%
Required Operating Levy	$ 431,936	Annual		

Debt Service (Annual Costs - 2018)

	Principal	Interest	Total	% of Total
2010 BABS - B Bonds	-	-	-	
2013 GO Bond	-	-	-	
2014 GO Bond	-	-	-	
2015 GO Bond	-	-	-	
2016 refunding	-	-	-	
2017 GO Bond	-	-	-	
2018 GO Bond	-	-	-	
Total Debt Service	$ -	$ -	$ -	
Required Debt Levy	$ -	Annual		

Total Annual Levy **$ 431,936**

5 Year Plan Status

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

Veterans Commission

2018 – 3rd Quarter Financial Report

General Operating (3rd Quarter - 2018)

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 16,821	$ 16,822	$ 1	100.01%
Wages & Benefits	(1,610)	(366)	1,244	22.73%
Operating Expense	(15,356)	(6,466)	8,890	42.11%
Interdepartmental	(459)	(453)	6	98.69%
Capital Outlay	-	-	-	N/A
Total Expenses	(17,425)	(7,285)	10,140	41.81%
Other Financing	-	-	-	N/A
Change in Fund Balance	$ (604)	$ 9,537	$ 10,141	1578.97%
Required Operating Levy	$ 22,429	Annual		

Debt Service (Annual Costs - 2018)

	Principal	Interest	Total	% of Total
2010 BABS - B Bonds	-	-	-	
2013 GO Bond	-	-	-	
2014 GO Bond	-	-	-	
2015 GO Bond	-	-	-	
2016 refunding	-	-	-	
2017 GO Bond	-	-	-	
2018 GO Bond	-	-	-	
Total Debt Service	$ -	$ -	$ -	
Required Debt Levy	$ -	Annual		

Total Annual Levy **$ 22,429**

5 Year Plan Status

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

Veterans Service

2018 – 3rd Quarter Financial Report

General Operating (3rd Quarter - 2018)

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 203,284	$ 204,513	$ 1,229	100.60%
Wages & Benefits	(136,868)	(136,747)	121	99.91%
Operating Expense	(19,038)	(16,259)	2,779	85.40%
Interdepartmental	(47,291)	(46,112)	1,179	97.51%
Capital Outlay	-	-	-	N/A
Total Expenses	(203,197)	(199,118)	4,079	97.99%
Other Financing	-	-	-	N/A
Change in Fund Balance	$ 87	$ 5,395	$ 5,308	6201.15%
Required Operating Levy	$ 253,711	Annual		

Debt Service (Annual Costs - 2018)

	Principal	Interest	Total	% of Total
2010 BABS - B Bonds	-	-	-	
2013 GO Bond	-	-	-	
2014 GO Bond	-	-	-	
2015 GO Bond	-	-	-	
2016 refunding	-	-	-	
2017 GO Bond	-	-	-	
2018 GO Bond	-	-	-	
Total Debt Service	$ -	$ -	$ -	
Required Debt Levy	$ -	Annual		

Total Annual Levy **$ 253,711**

5 Year Plan Status

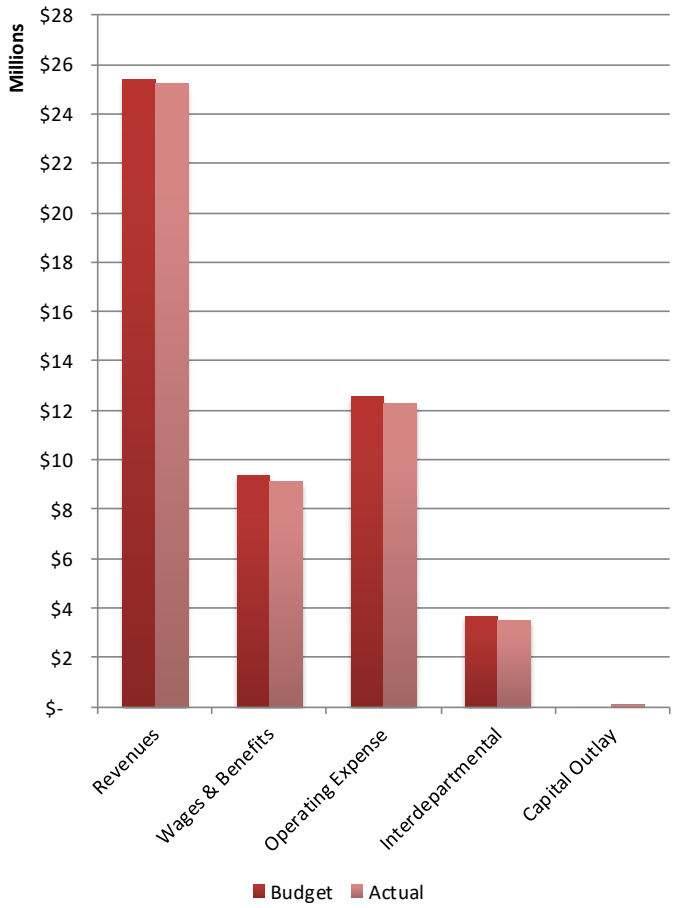
Project/Year	Budget	Spent	Remaining	Status
Project 1	$ -	$ -	$ -	0%
Project 2	-	-	-	0%
Project 3	-	-	-	0%
Total	$ -	$ -	$ -	

Special Revenue Fund

(Budget to Actual)

Year to Date September 30, 2018

	Budget	Actual	Variance	% Actual to Budget
Revenues	$25,391,634	$25,194,111	$ (197,523)	99%
Wages & Benefits	(9,371,241)	(9,107,342)	263,899	97%
Operating Expense	(12,569,930)	(12,278,054)	291,876	98%
Interdepartmental	(3,654,952)	(3,480,082)	174,870	95%
Capital Outlay	-	(74,714)	(74,714)	N/A
Total Expenses	(25,596,123)	(24,940,192)	655,931	97%
Other Financing	-	-	-	N/A
Change in Fund Balance	$ (204,489)	$ 253,919	$ 458,408	124%



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

Special Revenue Fund (Variance Change)

Year to Date September 30, 2018

	Prior Month	Variance Current Month	Change
Revenues	$ (226,605)	$ (197,523)	$ 29,082
Wages & Benefits	232,347	263,899	31,552
Operating Expense	311,383	291,876	(19,507)
Interdepartmental	154,055	174,870	20,815
Capital Outlay	-	(74,714)	(74,714)
Total Expenses	697,785	655,931	(41,854)
Other Financing	-	-	-
Change in Fund Balance	$ 471,180	$ 458,408	$ (12,772)

- Revenues are less than budgeted. For HHS year to date federal grants are more than budgeted while state grants and public charges for services are less than budgeted (grants are claimed as supported by allowable expense and client program fluctuates resulting in fluctuations in program revenue)
- Positive Wage & Benefits positive variance due to several position vacancies in the first few months
- Operating Expense positive variance due to purchased services being less than budgeted which can fluctuate based on client needs, general operating is less than budgeted due to office furniture upgrades that are in process
- Interdepartmental positive variance due to several position vacancies and fluctuation in repair & maintenance charges
- Capital Outlay variance due to the bus purchase payment budgeted later in the year

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

Special Revenue Fund – Department/Division Analysis

Year to Date September 30, 2018

Overall Budget

Department	Variances Revenue	Expenditures	Other Financing	Total	% of Outflow
Community Programs	$ (293,859)	$ 542,015	$ -	$ 248,156	1.99%
Economic Support	(66,076)	108,596	-	42,520	1.45%
Elder Services	75,753	(68,770)	-	6,983	0.65%
HHS Administration	(2,652)	137,854	-	135,202	115.49%
Public Health Service	55,511	(63,120)	-	(7,609)	-0.39%
Public Safety Sp Rev	11,104	(3,895)	-	7,209	0.00%
Social Services	22,696	3,250	-	25,946	0.37%
Total	**$ (197,523)**	**$ 655,930**	**$ -**	**$ 458,407**	

Overtime

Department	Overtime Budget	Actual	$ Variance	% Variance
Community Programs	$ 6,742	$ 17,438	$ (10,696)	-158.65%
Economic Support	4,932	458	4,474	90.71%
Elder Services	1,754	3,091	(1,337)	-76.23%
HHS Administration	901	1,247	(346)	-38.40%
Public Health Service	-	1,412	(1,412)	-100.00%
Public Safety Sp Rev	-	-	-	0.00%
Social Services	28,652	28,029	623	2.17%
Total	**$ 42,981**	**$ 51,675**	**$ (8,694)**	-20.23%

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

Health & Human Services

2018 – 3rd Quarter Financial Report

General Operating (3rd Quarter - 2018)

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 25,391,634	$ 25,183,007	$ (208,627)	99.18%
Wages & Benefits	(9,371,241)	(9,107,342)	263,899	97.18%
Operating Expense	(12,569,930)	(12,274,159)	295,771	97.65%
Interdepartmental	(3,654,952)	(3,480,082)	174,870	95.22%
Capital Outlay	-	(74,714)	(74,714)	N/A
Total Expenses	(25,596,123)	(24,936,297)	659,826	97.42%
Other Financing	-	-	-	N/A
Change in Fund Balance	$ (204,489)	$ 246,710	$ 451,199	120.65%
Required Operating Levy	$ 13,621,937	Annual		

Debt Service (Annual Costs - 2018)

	Principal	Interest	Total	% of Total
2010 BABS - B Bonds	$ 20,500	$ 1,903	$ 22,403	3.00%
2013 GO Bond	7,900	79	7,979	1.00%
2014 GO Bond	-	-	-	
2015 GO Bond	-	-	-	
2016 refunding	29,868	597	30,465	2.28%
2017 GO Bond	-	-	-	
2018 GO Bond	-	-	-	
Total Debt Service	$ 58,268	$ 2,579	$ 60,847	
Required Debt Levy	$ 60,847	Annual		

Total Annual Levy **$ 13,682,784**

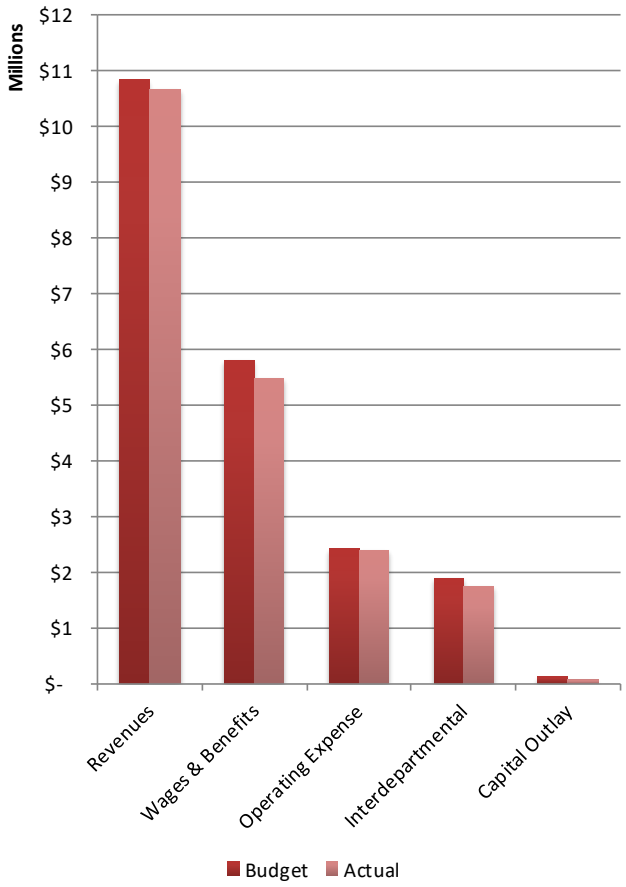
5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
HHS Software Upgrade (14)	1,060,911	556,011	$ 504,900	52%
Project 2	-	-	-	0%
Project 3	-	-	-	0%
Total	$ 1,060,911	$ 556,011	$ 504,900	

Enterprise Fund (Budget to Actual)

Year to Date September 30, 2018

	Budget	Actual	Variance	% Actual to Budget
Revenues	$10,842,296	$10,670,537	$ (171,759)	98%
Wages & Benefits	(5,808,469)	(5,479,113)	329,356	94%
Operating Expense	(2,409,554)	(2,385,496)	24,058	99%
Interdepartmental	(1,889,366)	(1,745,926)	143,440	92%
Capital Outlay	(106,900)	(58,012)	48,888	54%
Total Expenses	(10,214,289)	(9,668,547)	545,742	95%
Other Financing	(109,474)	(109,474)	-	100%
Change in Fund Balance	$ 518,533	$ 892,516	$ 373,983	172%



Enterprise Fund includes Rocky Knoll

Enterprise Fund (Variance Change)

Year to Date September 30, 2018

	Prior Month	Variance Current Month	Change
Revenues	$ 677,050	$ (171,759)	$ (848,809)
Wages & Benefits	288,973	329,356	40,383
Operating Expense	(32,580)	24,058	56,638
Interdepartmental	118,353	143,440	25,087
Capital Outlay	23,620	48,888	25,268
Total Expenses	398,366	545,742	147,376
Other Financing	(109,474)	-	109,474
Change in Fund Balance	$ 965,942	$ 373,983	$ (591,959)

- Revenues variance due to lower than budgeted census. The current month change is due to the budget adjustment for the CPE payment of $764,053 being recorded in September and the actual funds received were in August. Budgeted census for September was 135.6, average census for September was 123.5
- Positive Wages & Benefits expense variance due to PM & Night nursing shifts being staffed at minimum levels due to staffing shortages on those shifts
- Operating Expense variance is due to more than budgeted repairs and maintenance due to the boiler house repairs but less than budgeted general supplies and rental of equipment
- Positive Interdepartmental expenses variance are a result of lower than budgeted health insurance expenses due to open positions and staff benefit plan options selected
- Capital Outlay positive variance due to several budgeted items not yet purchased

Enterprise Fund includes Rocky Knoll

Enterprise Fund – Department Analysis

Year to Date September 30, 2018

Overall Budget

Department	Variances Revenue	Expenditures	Other Financing	Total	% of Outflow
Rocky Knoll	$ (171,759)	$ 545,742	$ -	$ 373,983	3.66%
Total	**$ (171,759)**	**$ 545,742**	**$ -**	**$ 373,983**	

Overtime

Department	Overtime Budget	Actual	$ Variance	% Variance
Rocky Knoll	$246,883	$277,989	$ (31,106)	-12.60%
Total	**$246,883**	**$277,989**	**$ (31,106)**	

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

Rocky Knoll

2018 – 3rd Quarter Financial Report

General Operating (3rd Quarter - 2018)

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 10,842,296	$ 10,670,537	$ (171,759)	98.42%
Wages & Benefits	(5,808,469)	(5,479,113)	329,356	94.33%
Operating Expense	(2,409,554)	(2,385,496)	24,058	99.00%
Interdepartmental	(1,889,366)	(1,745,926)	143,440	92.41%
Capital Outlay	(106,900)	(58,012)	48,888	54.27%
Total Expenses	(10,214,289)	(9,668,547)	545,742	94.66%
Other Financing	(109,474)	(109,474)	-	100.00%
Change in Fund Balance	$ 518,533	$ 892,516	$ 373,983	172.12%
Required Operating Levy	$ 670,883	Annual		

Debt Service (Annual Costs - 2018)

	Principal	Interest	Total	% of Total
2014 Refunding	$ 465,000	$ 18,700	$ 483,700	100.00%
2010 BABS - B Bonds	24,600	2,283	26,883	3.00%
2013 GO Bond	-	-	-	
2014 GO Bond	-	-	-	
2015 GO Bond	21,693	22,238	43,931	10.58%
2016 refunding	2,227	45	2,272	0.17%
2017 GO Bond	15,900	3,633	19,533	1.66%
2018 GO Bond	-	2,584	2,584	1.65%
Total Debt Service	$ 529,420	$ 49,483	$ 578,903	
Required Debt Levy	$ 578,903	Annual		

Total Annual Levy **$ 1,249,786**

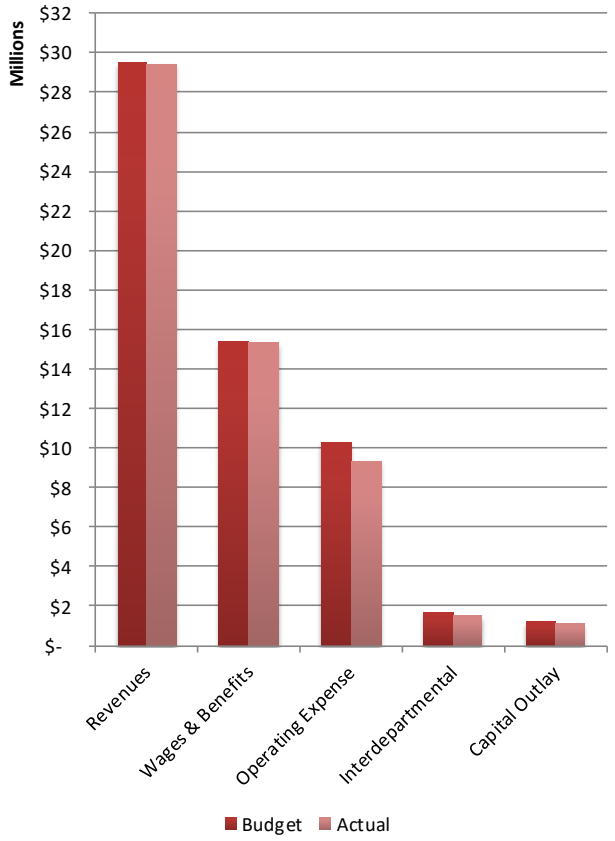
5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
Wireless Resident Call System (17)	$ 150,000	$ 142,288	$ 7,712	95%
Building (B) Exterior Renovation (18)	110,000	-	110,000	0%
VOIP Telephone Sys (18)	109,474	78,172	31,302	71%
Total	$ 369,474	$ 220,460	$ 149,014	

Internal Services (Budget to Actual)

Year to Date September 30, 2018

	Budget	Actual	Variance	% Actual to Budget
Revenues	$29,515,622	$29,394,314	$ (121,308)	100%
Wages & Benefits	(15,423,467)	(15,352,185)	71,282	100%
Operating Expense	(10,261,553)	(9,320,448)	941,105	91%
Interdepartmental	(1,702,316)	(1,545,777)	156,539	91%
Capital Outlay	(1,180,710)	(1,089,090)	91,620	92%
Total Expenses	(28,568,046)	(27,307,500)	1,260,546	96%
Other Financing	(1,900,000)	(1,897,676)	2,324	100%
Change in Fund Balance	$ (952,424)	$ 189,138	$ 1,141,562	20%



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

Internal Services (Variance Change)

Year to Date September 30, 2018

	Prior Month	Variance Current Month	Change
Revenues	$ 48,247	$ (121,308)	$ (169,555)
Wages & Benefits	(1,013)	71,282	72,295
Operating Expense	476,207	941,105	464,898
Interdepartmental	137,416	156,539	19,123
Capital Outlay	288,189	91,620	(196,569)
Total Expenses	900,799	1,260,546	359,747
Other Financing	2,324	2,324	-
Change in Fund Balance	$ 951,370	$ 1,141,562	$ 190,192

- September revenues are less than budgeted due to sales to outside county municipalities and more than budgeted capitalized expenses for road reconstruction for Highway but less than budgeted Employee Benefits & Insurance interdepartmental health insurance revenue
- Positive Wage & Benefits variance due to more than budgeted OT for Highway but less than budgeted Employee Benefits & Insurance expenses for health, dental, and workers' compensation
- Operating Expenses variance reflects lower than budgeted expenses. The current month change mainly due to less than budgeted engineering and roadway but more than budgeted transportation, auto parts, and general supply expenditures for Highway
- Interdepartmental variance due to actual department charges for health versus budgeted
- Capital Outlay variance due to dump package for Quad axle plow truck, Kenworth sign truck, and snow wing for Highway

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

Internal Service Fund – Department Analysis

Year to Date September 30, 2018

Overall Budget

Department	Variances Revenue	Expenditures	Other Financing	Total	% of Outflow
Employee Benefits & Insurance	$ (487,012)	$ 241,613	$ -	$ (245,399)	-2.31%
Highway	373,541	941,856	2,324	1,317,721	8.34%
Information Technology	(7,834)	77,073	-	69,239	4.13%
Insurance	(3)	5	-	2	0.00%
Total	**$ (121,308)**	**$ 1,260,547**	**$ 2,324**	**$ 1,141,563**	

Overtime

Department	Overtime Budget	Actual	$ Variance	% Variance
Employee Benefits & Insurance	$ -	$ -	$ -	0.00%
Highway	274,231	444,922	(170,691)	-62.24%
Information Systems	-	462	(462)	-100.00%
Insurance	-	-	-	0.00%
Total	**$ 274,231**	**$ 445,384**	**$(171,153)**	-62.41%

- Employee benefits & insurance – Revenue variance due to budgeted employee enrollment for health and dental being lower than the actual enrollment; Expenditure variance due to health and dental expenditures being less than budgeted while fitness memberships and workers' compensation were more than budgeted
  - **Health insurance reserve - $6.77M as of 9/30/2018 compared to $6.52M as of 8/31/2018**
- Highway – Revenue variance more than budgeted due to increase to sales to other outside county municipalities, miscellaneous reimbursements, gain on disposals, and capitalized expenses for road reconstruction but less than budgeted state work completed; Expenditure variance due to less than budgeted regular wages, right of way, roadway, and inventory adjustments and cost of goods sold, but more than budgeted OT, purchased services (due to higher engineering/architectural costs, project modifications, and transportation), repairs and maintenance , and general supplies
- IT –Expenditure variance is due to budgeted consultant fees, contracted services, seminars & training, and general supplies to be purchased in the fourth quarter.

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

Employee Benefits & Insurance

2018 – 3rd Quarter Financial Report

General Operating (3rd Quarter - 2018)

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 10,692,714	$ 10,205,702	$ (487,012)	95.45%
Wages & Benefits	(10,472,660)	(10,255,738)	216,922	97.93%
Operating Expense	(133,328)	(108,638)	24,690	81.48%
Interdepartmental	(38,654)	(38,653)	1	100.00%
Capital Outlay	-	-	-	N/A
Total Expenses	(10,644,642)	(10,403,029)	241,613	97.73%
Other Financing	-	-	-	N/A
Change in Fund Balance	$ 48,072	$ (197,327)	$ (245,399)	410.48%
Required Operating Levy	$ -	Annual		

Debt Service (Annual Costs - 2018)

	Principal	Interest	Total	% of Total
2010 BABS - B Bonds	-	-	-	
2013 GO Bond	-	-	-	
2014 GO Bond	-	-	-	
2015 GO Bond	-	-	-	
2016 refunding	-	-	-	
2017 GO Bond	-	-	-	
2018 GO Bond	-	-	-	
Total Debt Service	$ -	$ -	$ -	
Required Debt Levy	$ -	Annual		

Total Annual Levy **$ -**

5 Year Plan Status

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

Highway

2018 – 3rd Quarter Financial Report

General Operating (3rd Quarter - 2018)

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 16,770,280	$ 17,143,821	$ 373,541	102.23%
Wages & Benefits	(4,502,365)	(4,646,422)	(144,057)	103.20%
Operating Expense	(8,573,891)	(7,732,447)	841,444	90.19%
Interdepartmental	(1,569,707)	(1,422,152)	147,555	90.60%
Capital Outlay	(1,150,000)	(1,053,087)	96,913	91.57%
Total Expenses	(15,795,963)	(14,854,108)	941,855	94.04%
Other Financing	(1,900,000)	(1,897,676)	2,324	99.88%
Change in Fund Balance	$ (925,683)	$ 392,037	$ 1,317,720	42.35%
Required Operating Levy	$ 2,596,340	Annual		

Debt Service (Annual Costs - 2018)

	Principal	Interest	Total	% of Total
2010 BABS - B Bonds	$ 600,240	$ 55,709	$ 655,949	73.20%
2013 GO Bond	592,500	5,925	598,425	75.00%
2014 GO Bond	321,000	75,785	396,785	20.00%
2015 GO Bond	119,105	122,097	241,202	58.10%
2016 refunding	516,926	10,339	527,265	39.46%
2017 GO Bond	698,400	159,559	857,959	72.75%
2018 GO Bond	-	124,947	124,947	79.78%
Total Debt Service	$ 2,848,171	$ 554,361	$ 3,402,532	
Required Debt Levy	$ 3,402,532	Annual		

Total Annual Levy **$ 5,998,872**

5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
Bridge on CTH RR (15, 17)	310,000	109,865	200,135	35%
Reconstruction of CTH OK from CTH EE to CTH V (15-17)	2,843,760	2,981,996	(138,236)	105%
Transportation Complex (16-18)	23,320,406	21,667,379	1,653,027	93%
Total	$ 26,474,166	$ 24,759,240	$ 1,714,926	

Information Technology

2018 – 3rd Quarter Financial Report

General Operating (3rd Quarter - 2018)

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 1,602,393	$ 1,594,559	$ (7,834)	99.51%
Wages & Benefits	(448,442)	(450,025)	(1,583)	100.35%
Operating Expense	(1,104,097)	(1,029,131)	74,966	93.21%
Interdepartmental	(93,955)	(84,972)	8,983	90.44%
Capital Outlay	(30,710)	(36,003)	(5,293)	117.24%
Total Expenses	(1,677,204)	(1,600,131)	77,073	95.40%
Other Financing	-	-	-	N/A
Change in Fund Balance	$ (74,811)	$ (5,572)	$ 69,239	7.45%
Required Operating Levy	$ -	Annual		

Debt Service (Annual Costs - 2018)

	Principal	Interest	Total	% of Total
2010 BABS - B Bonds	$ 57,400	$ 5,327	$ 62,727	7.00%
2013 GO Bond	15,800	158	15,958	2.00%
2014 GO Bond	-	-	-	
2015 GO Bond	16,564	16,980	33,544	8.08%
2016 refunding	95,630	1,913	97,543	7.30%
2017 GO Bond	28,800	6,580	35,380	3.00%
2018 GO Bond	-	-	-	
Total Debt Service	$ 214,194	$ 30,958	$ 245,152	
Required Debt Levy	$ 245,152	Annual		

Total Annual Levy **$ 245,152**

5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
Payroll Conversion (12)	527,832	481,188	$ 46,644	91%
Remodel IT Office and Data Center (15)	343,799	338,893	4,906	99%
Disaster Recovery Site (16)	170,000	158,676	11,324	93%
VOIP (17)	286,707	222,712	63,995	78%
Total	$ 1,328,338	$ 1,201,469	$ 126,869	

Insurance

2018 – 3rd Quarter Financial Report

General Operating (3rd Quarter - 2018)

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 450,235	$ 450,232	$ (3)	100.00%
Wages & Benefits	-	-	-	N/A
Operating Expense	(450,237)	(450,232)	5	100.00%
Interdepartmental	-	-	-	N/A
Capital Outlay	-	-	-	N/A
Total Expenses	(450,237)	(450,232)	5	100.00%
Other Financing	-	-	-	N/A
Change in Fund Balance	$ (2)	$ -	$ 2	0.00%
Required Operating Levy	$ -	Annual		

Debt Service (Annual Costs - 2018)

	Principal	Interest	Total	% of Total
2010 BABS - B Bonds	-	-	-	
2013 GO Bond	-	-	-	
2014 GO Bond	-	-	-	
2015 GO Bond	-	-	-	
2016 refunding	-	-	-	
2017 GO Bond	-	-	-	
2018 GO Bond	-	-	-	
Total Debt Service	$ -	$ -	$ -	
Required Debt Levy	$ -	Annual		

Total Annual Levy **$ -**

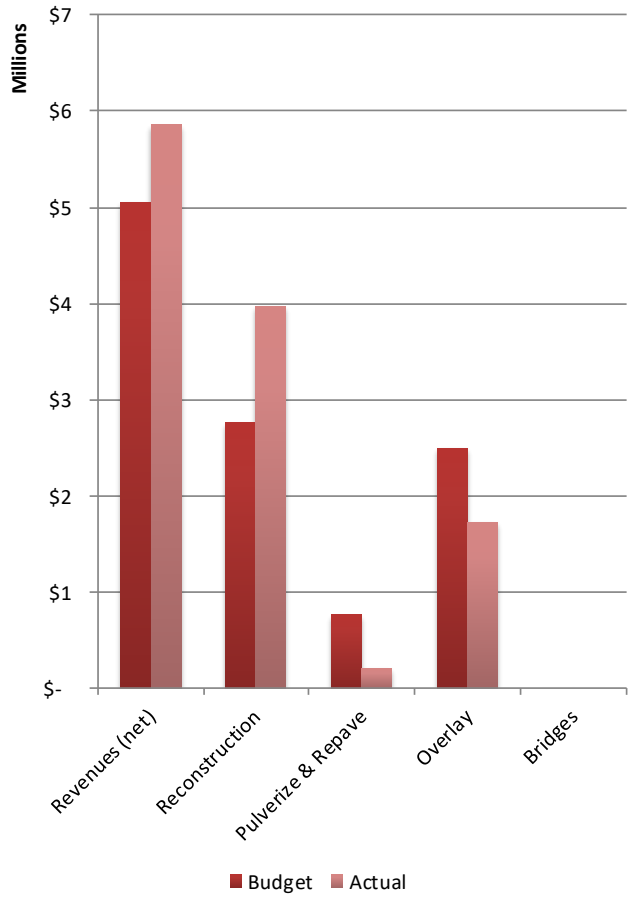
5 Year Plan Status

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

Transportation Fund (Budget to Actual)

Year to Date September 30, 2018

	Budget	Actual	Variance	% Actual to Budget
County Sales Tax	$ 6,554,186	$ 7,354,454	$ 800,268	112%
Sales Tax Distribution	(1,500,000)	(1,500,000)	-	100%
Total Revenues	5,054,186	5,854,454	800,268	116%
Reconstruction	(2,750,000)	(3,974,050)	(1,224,050)	145%
Pulverize & Repave	(755,359)	(206,230)	549,129	27%
Overlay	(2,500,608)	(1,719,696)	780,912	69%
Bridges	-	-	-	N/A
Total Expenses	(6,005,967)	(5,899,976)	105,991	98%
Other Financing	(1,000,000)	(1,000,000)	-	100%
Change in Fund Balance	$ (1,951,781)	$ (1,045,522)	$ 906,259	54%



Transportation Fund (Variance Change)

Year to Date September 30, 2018

	Prior Month	Current Month	Variance Change
County Sales Tax	$ 884,780	$ 800,268	$ (84,512)
Sales Tax Distribution	-	$ -	-
Total Revenues	884,780	800,268	(84,512)
Reconstruction	(749,862)	(1,224,050)	(474,188)
Pulverize & Repave	727,041	549,129	(177,912)
Overlay	696,154	780,912	84,758
Bridges	-	-	-
Total Expenses	673,333	105,991	(567,342)
Other Financing	-	-	-
Change in Fund Balance	$ 1,558,113	$ 906,259	$ (651,854)

- Sales tax revenue overall is more than budgeted
- Reconstruction expenditures are more than budgeted as of September 30 but adjustments for CTH-PP reconstruction is expected in the 4th quarter which will lessen this variance

Questions…

3rd Quarter Variances

Ending

September 30, 2018

QUARTERLY VARIANCE INDEX

GENERAL FUND	TOTAL VARIANCE	PAGE
Airport	$176,386.26	122-124
Building Services	$593,881.58	125-127
Clerk of Courts	$14,576.78	128-131
Corporation Counsel	($301.30)	132-134
County Administrator	$238.10	135-137
County Board	$5,202.66	138-140
County Clerk	$14,418.14	141-143
Court Commissioner	$8,067.32	144-146
District Attorney	$13,978.53	147-149
Finance	$73,525.98	150-152
Human Resources	$16,583.39	153-155
Medical Examiner	($2,340.58)	156-157
Non-Departmental	$544,443.76	158-160
Planning & Resources	$77,126.11	161-164
Register of Deeds	$95,181.87	165-167
Sheriff	($579,242.87)	168-172
Treasurer	$136,502.70	173-176
UW Extension	$9,598.64	177-179
UW Green Bay - Sheboygan Campus	$3,655.31	180-181
Veterans Commission	$10,140.00	182-183
Veterans Service	$5,308.45	184-186
H&HS FUND		
Health & Human Services Fund	$451,198.16	187-190
ENTERPRISE FUND		
Rocky Knoll Health Care Center	($77,146.54)	191-195
INTERNAL SERVICE FUND		
Employee Benefits & Insurance (Internal Service)	($245,398.50)	196-197
Highway	$565,381.92	198-201
Information Technology	($38,647.09)	202-204
Insurance (Internal Service)	$2.00	205-206

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

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

VARIANCE REPORT FOR DEPARTMENT -- COUNTY AIRPORT
FOR THE QUARTER ENDING 09/30/2018

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Public Charges for Services		
	Public Works	9,448.98	Increase due to fuel flowage fees, land lease, and Deice/Anti-icing higher than budgeted.
	Interest and Other Revenue		
	Other Misc. Revenue	(17,757.98)	Gain on sale relating to outlay replacements was not realized.
	Personnel Related Expenditure		
	Wages	(11,373.29)	Negative variance due to payout to retired employee not budgeted.
	Overtime	(1,520.48)	Negative variance due to more overtime hours worked than budgeted.
	Operating Expenses		
	Purchased Services	1,561.65	Electric utilities less than budgeted.
	Repairs and Maintenance	8,008.43	Positive variance due to auto parts and maintenance services less than budgeted.
	General Operating	(3,183.83)	Negative variance due to general supplies, diesel fuel and runway de-icing higher than budgeted.
	Interdepartmental Charges		
	Employee Related Insurance	7,372.14	Positive variance due to replacement employee not electing health coverage.
	Repairs & Maintenance Charges	3,065.77	Positive variance due to less Interdepartmental repairs and maintenance services than budgeted.
X	**Capital Outlay**	181,217.46	Security Camera Upgrade Project delayed until 2019 due to timing.
	Variances Less Than Justification Threshold	**(452.59)**	
	TOTAL	**176,386.26**	

County of Sheboygan
Variance Analysis by Company
As of 9/30/2018

County Airport

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
33,042.00	59.2	33,041.83	54.7	.17-		411000 Property Tax Levy	297,378.00	59.2	297,376.51	60.2	1.49-	
33,042.00	59.2	33,041.83	54.7	.17-		410000 Taxes	297,378.00	59.2	297,376.51	60.2	1.49-	
						420000 Intergovernmental Rev						
						450000 Public Charges for Se						
22,441.00	40.2	23,044.58	38.2	603.58	2.7	453000 Public Works	179,470.00	35.7	188,918.98	38.3	9,448.98	5.3
22,441.00	40.2	23,044.58	38.2	603.58	2.7	450000 Public Charges for Se	179,470.00	35.7	188,918.98	38.3	9,448.98	5.3
						460000 Interest and Other Re						
125.00	.2	4,079.07	6.8	3,954.07*******		466000 Other Miscellaneous	23,275.00	4.6	5,517.02	1.1	17,757.98-	76.3
125.00	.2	4,079.07	6.8	3,954.07*******		460000 Interest and Other Re	23,275.00	4.6	5,517.02	1.1	17,757.98-	76.3
						470000 Interdepartmental Rev						
220.00	.4	220.00	.4			476000 Other Interdepartmen	1,980.00	.4	1,980.00	.4		
220.00	.4	220.00	.4			470000 Interdepartmental Rev	1,980.00	.4	1,980.00	.4		
55,828.00	100.0	60,385.48	100.0	4,557.48	8.2	400000 Revenues	502,103.00	100.0	493,792.51	100.0	8,310.49-	1.7
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
14,689.00	26.3	13,967.60	23.1	721.40	4.9	511000 Wages	144,966.00	28.9	157,859.77	32.0	12,893.77-	8.9
2,039.00	3.7	1,858.52	3.1	180.48	8.9	512000 Benefits	19,876.00	4.0	20,272.95	4.1	396.95-	2.0
16,728.00	30.0	15,826.12	26.2	901.88	5.4	510000 Personnel Related Exp	164,842.00	32.8	178,132.72	36.1	13,290.72-	8.1
						530000 Operating Expenses						
2,505.00	4.5	1,932.21	3.2	572.79	22.9	531000 Purchased Services	24,155.00	4.8	22,593.35	4.6	1,561.65	6.5
2,125.00	3.8	212.06	.4	1,912.94	90.0	532000 Repair & Maintenance	18,800.00	3.7	10,791.57	2.2	8,008.43	42.6
2,650.00	4.7	1,143.24	1.9	1,506.76	56.9	533000 General Operating	33,495.00	6.7	36,678.83	7.4	3,183.83-	9.5
58.00	.1	58.30	.1	.30-	.5	534000 Fixed Charges	549.00	.1	549.00	.1		
7,338.00	13.1	3,345.81	5.5	3,992.19	54.4	530000 Operating Expenses	76,999.00	15.3	70,612.75	14.3	6,386.25	8.3
						550000 Interdepartmental Cha						
6,921.00	12.4	4,824.12	8.0	2,096.88	30.3	551000 Employee Related Ins	46,554.00	9.3	39,181.86	7.9	7,372.14	15.8
767.00	1.4	769.43	1.3	2.43-	.3	551900 Insurance Charges	6,911.00	1.4	6,924.71	1.4	13.71-	.2
3,500.00	6.3	781.26	1.3	2,718.74	77.7	552000 Repairs & Maintenanc	15,500.00	3.1	12,434.23	2.5	3,065.77	19.8
702.00	1.3	700.58	1.2	1.42	.2	553000 System Operation Cha	6,317.00	1.3	6,357.44	1.3	40.44-	.6
632.00	1.1	632.00	1.0			556000 Other Interdepartmen	5,688.00	1.1	5,688.00	1.2		

County of Sheboygan
Variance Analysis by Company
As of 9/30/2018

County Airport

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
12,522.00	22.4	7,707.39	12.8	4,814.61	38.4	550000 Interdepartmental Cha	80,970.00	16.1	70,586.24	14.3	10,383.76	12.8
						560000 Capital Outlay						
						564500 Other Improvements	182,250.00	36.3			182,250.00	100.0
						565000 Machinery & Equipmen	42,000.00	8.4	43,032.54	8.7	1,032.54-	2.5
						560000 Capital Outlay	224,250.00	44.7	43,032.54	8.7	181,217.46	80.8
						570000 Depreciation						
36,588.00	65.5	26,879.32	44.5	9,708.68	26.5	500000 Expense/Expenditure	547,061.00	109.0	362,364.25	73.4	184,696.75	33.8
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
19,240.00	34.5	33,506.16	55.5	14,266.16	74.1	Current Change in Fund Balance	44,958.00-	9.0	131,428.26	26.6	176,386.26	392.3

VARIANCE REPORT FOR DEPARTMENT -- BUILDING SERVICES
FOR THE QUARTER ENDING 09/30/2018

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Interest and Other Revenue		
	Rent Revenue	25,506.60	FSA lease extended from June to November.
	Other Misc. Revenue	5,824.94	Dump truck sold for higher than expected on auction.
	Interdepartmental Revenue		
	Other Interdept'l Revenue	(23,048.72)	Reimbursement from HHS less, due to equal reduction in expenses. Partially offset by electrician work on capital projects.
	Personnel Related Expenditure		
	Wages	12,308.51	1.3%; temporary vacant maintenance worker & cleaner positions.
	Benefits	8,987.26	6.4%; temporary vacancies.
	Operating Expenses		
X	Purchased Services	60,557.67	11.7%; $37,000 carryover of consulting, $20,000 less natural gas use, and overall lower utilities.
X	Repairs and Maintenance	291,465.92	Carryover funds for Administration Building carpeting project and incomplete A/C repairs at the Detention Center.
X	General Operating	42,144.95	Training classes scheduled for fourth quarter and ordering of maintenance supplies to date.
	Interdepartmental Charges		
	Employee Related Insurance	9,854.84	3.3%; temporary vacancies and staff insurance coverage selections.
X	Repairs & Maintenance Charges	17,656.68	Pending Highway Department start on Law Enforcement Center handicap stall.
X	**Capital Outlay**	93,073.50	Substantial trade-in value for skidder and Treasurer's office remodel not started.
	Variances Less Than Justification Threshold	**49,549.43**	
	TOTAL	**593,881.58**	

County of Sheboygan
Variance Analysis by Company
As of 9/30/2018

Building Services

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
239,265.00	83.0	239,264.42	72.0	.58-		411000 Property Tax Levy	2,153,380.00	81.7	2,153,379.74	81.4	.26-	
239,265.00	83.0	239,264.42	72.0	.58-		410000 Taxes	2,153,380.00	81.7	2,153,379.74	81.4	.26-	
						420000 Intergovernmental Rev						
						450000 Public Charges for Se						
						460000 Interest and Other Re						
2,181.00	.8	4,643.40	1.4	2,462.40	112.9	462000 Rent Revenue	18,879.00	.7	44,385.60	1.7	25,506.60	135.1
		36,580.48	11.0	36,580.48		466000 Other Miscellaneous	43,000.00	1.6	48,824.94	1.8	5,824.94	13.5
2,181.00	.8	41,223.88	12.4	39,042.88	*******	460000 Interest and Other Re	61,879.00	2.3	93,210.54	3.5	31,331.54	50.6
						470000 Interdepartmental Rev						
1,375.00	.5	1,652.40	.5	277.40	20.2	472000 Repairs & Maintenanc	12,375.00	.5	11,753.47	.4	621.53-	5.0
45,507.00	15.8	50,053.20	15.1	4,546.20	10.0	476000 Other Interdepartmen	409,555.00	15.5	386,506.28	14.6	23,048.72-	5.6
46,882.00	16.3	51,705.60	15.6	4,823.60	10.3	470000 Interdepartmental Rev	421,930.00	16.0	398,259.75	15.1	23,670.25-	5.6
288,328.00	100.0	332,193.90	100.0	43,865.90	15.2	400000 Revenues	2,637,189.00	100.0	2,644,850.03	100.0	7,661.03	.3
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
101,311.00	35.1	96,837.65	29.2	4,473.35	4.4	511000 Wages	982,312.00	37.2	969,344.00	36.7	12,968.00	1.3
17,721.00	6.1	13,410.13	4.0	4,310.87	24.3	512000 Benefits	140,477.00	5.3	131,489.74	5.0	8,987.26	6.4
119,032.00	41.3	110,247.78	33.2	8,784.22	7.4	510000 Personnel Related Exp	1,122,789.00	42.6	1,100,833.74	41.6	21,955.26	2.0
						530000 Operating Expenses						
45,465.00	15.8	55,509.51	16.7	10,044.51-	22.1	531000 Purchased Services	518,953.00	19.7	458,395.33	17.3	60,557.67	11.7
21,746.00	7.5	35,533.61	10.7	13,787.61-	63.4	532000 Repair & Maintenance	589,272.00	22.3	297,806.08	11.3	291,465.92	49.5
38,438.00-	13.3	10,287.04	3.1	48,725.04-	126.8	533000 General Operating	132,111.00	5.0	89,966.05	3.4	42,144.95	31.9
28,773.00	10.0	101,330.16	30.5	72,557.16-	252.2	530000 Operating Expenses	1,240,336.00	47.0	846,167.46	32.0	394,168.54	31.8
						550000 Interdepartmental Cha						
42,857.00	14.9	41,387.35	12.5	1,469.65	3.4	551000 Employee Related Ins	294,305.00	11.2	284,450.16	10.8	9,854.84	3.3
2,041.00	.7	2,036.74	.6	4.26	.2	551900 Insurance Charges	18,339.00	.7	18,330.78	.7	8.22	
		807.60	.2	807.60-		552000 Repair & Maint Charg	23,050.00	.9	5,393.32	.2	17,656.68	76.6
3,612.00	1.3	3,623.20	1.1	11.20-	.3	553000 System Operation Cha	32,503.00	1.2	32,999.49	1.2	496.49-	1.5
48,510.00	16.8	47,854.89	14.4	655.11	1.4	550000 Interdepartmental Cha	368,197.00	14.0	341,173.75	12.9	27,023.25	7.3

County of Sheboygan
Variance Analysis by Company
As of 9/30/2018

Building Services

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						560000 Capital Outlay						
						564000 Building Improvement	18,000.00	.7			18,000.00	100.0
						564500 Other Improvements	60,000.00	2.3			60,000.00	100.0
						565000 Machinery & Equipmen	63,000.00	2.4	49,375.00	1.9	13,625.00	21.6
						567000 Vehicles	75,810.00	2.9	74,361.50	2.8	1,448.50	1.9
						560000 Capital Outlay	216,810.00	8.2	123,736.50	4.7	93,073.50	42.9
						570000 Depreciation						
						580000 Debt Service						
196,315.00	68.1	259,432.83	78.1	63,117.83-	32.2	500000 Expense/Expenditure	2,948,132.00	111.8	2,411,911.45	91.2	536,220.55	18.2
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
50,000.00	17.3			50,000.00	100.0	724000 Capital Projects Fun	50,000.00	1.9			50,000.00	100.0
50,000.00	17.3			50,000.00	100.0	720000 Transfer to Other Fun	50,000.00	1.9			50,000.00	100.0
50,000.00	17.3			50,000.00	100.0	700000 Other Financing Uses	50,000.00	1.9			50,000.00	100.0
42,013.00	14.6	72,761.07	21.9	30,748.07	73.2	Current Change in Fund Balance	360,943.00-	13.7	232,938.58	8.8	593,881.58	164.5

VARIANCE REPORT FOR DEPARTMENT -- CLERK OF COURTS
FOR THE QUARTER ENDING 09/30/2018

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Fines, Forfeits, & Penalties		
	Law & Ordinance Violations	30,941.27	Use of state tax refund intercept program along with other daily collection efforts.
	Public Charges for Services		
	General Government	50,411.37	Use of state tax refund intercept program along with other daily collection efforts and court ordered bond forfeitures.
	Interdepartmental Revenue		
	Other Interdept'l Revenue	(3,144.48)	Less revenue due to cancelled Child Support Agency court time.
	Personnel Related Expenditure		
	Wages	16,325.14	Retirement in the first quarter and a vacant position along with a new hire earning less.
	Benefits	6,167.31	Pre-tax deductions for 125 and deferred comp, and a vacant position.
	Operating Expenses		
	Purchased Services	(144,447.53)	Greater than budgeted costs for indigent counsel appointments, guardian ad litem appointments, psychologists and interpreters.
X	Repairs and Maintenance	1,906.61	We were not able to get a maintenance contract on our B-10 video conferencing equipment due to the stale date of the equipment.
	General Operating	3,012.52	Less than budgeted cost for postage.

	Interdepartmental Charges		
	Employee Related Insurance	8,108.07	Health insurance costs were less than budgeted due to a vacant position occurring in the first quarter.
	System Operation Charges	(1,276.26)	Greater than budgeted expense for printing charges.
X	**Capital Outlay**	46,737.00	Phase two of the sound system project adding the video conferencing equipment not yet completed.
	Variances Less Than Justification Threshold	**(164.24)**	
	TOTAL	**14,576.78**	

County of Sheboygan
Variance Analysis by Company
As of 9/30/2018

Clerk Of Courts

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
74,043.00	40.8	74,042.92	39.7	.08-		411000 Property Tax Levy	666,387.00	40.8	666,386.24	38.9	.76-	
74,043.00	40.8	74,042.92	39.7	.08-		410000 Taxes	666,387.00	40.8	666,386.24	38.9	.76-	
						420000 Intergovernmental Rev						
40,706.00	22.4	47,975.71	25.7	7,269.71	17.9	423000 State Grants	366,348.00	22.4	367,191.56	21.4	843.56	.2
40,706.00	22.4	47,975.71	25.7	7,269.71	17.9	420000 Intergovernmental Rev	366,348.00	22.4	367,191.56	21.4	843.56	.2
						440000 Fines, Forfeits and P						
25,334.00	13.9	23,846.74	12.8	1,487.26-	5.9	441000 Law and Ordinance Vi	228,002.00	13.9	258,943.27	15.1	30,941.27	13.6
25,334.00	13.9	23,846.74	12.8	1,487.26-	5.9	440000 Fines, Forfeits and P	228,002.00	13.9	258,943.27	15.1	30,941.27	13.6
						450000 Public Charges for Se						
37,893.00	20.9	37,618.39	20.2	274.61-	.7	451000 General Government	341,025.00	20.9	391,436.37	22.8	50,411.37	14.8
37,893.00	20.9	37,618.39	20.2	274.61-	.7	450000 Public Charges for Se	341,025.00	20.9	391,436.37	22.8	50,411.37	14.8
						460000 Interest and Other Re						
63.00				63.00-	100.0	466000 Other Miscellaneous	565.00		384.27		180.73-	32.0
63.00				63.00-	100.0	460000 Interest and Other Re	565.00		384.27		180.73-	32.0
						470000 Interdepartmental Rev						
3,610.00	2.0	3,027.93	1.6	582.07-	16.1	476000 Other Interdepartmen	32,488.00	2.0	29,343.52	1.7	3,144.48-	9.7
3,610.00	2.0	3,027.93	1.6	582.07-	16.1	470000 Interdepartmental Rev	32,488.00	2.0	29,343.52	1.7	3,144.48-	9.7
181,649.00	100.0	186,511.69	100.0	4,862.69	2.7	400000 Revenues	1,634,815.00	100.0	1,713,685.23	100.0	78,870.23	4.8
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
84,811.00	46.7	83,677.85	44.9	1,133.15	1.3	511000 Wages	826,915.00	50.6	811,344.16	47.3	15,570.84	1.9
11,960.00	6.6	11,465.61	6.1	494.39	4.1	512000 Benefits	116,598.00	7.1	110,430.69	6.4	6,167.31	5.3
96,771.00	53.3	95,143.46	51.0	1,627.54	1.7	510000 Personnel Related Exp	943,513.00	57.7	921,774.85	53.8	21,738.15	2.3
						530000 Operating Expenses						
33,533.00	18.5	42,551.28	22.8	9,018.28-	26.9	531000 Purchased Services	301,762.00	18.5	446,209.53	26.0	144,447.53-	47.9
484.00	.3	177.74	.1	306.26	63.3	532000 Repair & Maintenance	4,342.00	.3	2,435.39	.1	1,906.61	43.9
4,980.00	2.7	4,858.86	2.6	121.14	2.4	533000 General Operating	43,456.00	2.7	40,443.48	2.4	3,012.52	6.9
511.00	.3	509.89	.3	1.11	.2	534000 Fixed Charges	4,589.00	.3	4,589.01	.3	.01-	
						535000 Bad Debt Expense			75.00		75.00-	
39,508.00	21.7	48,097.77	25.8	8,589.77-	21.7	530000 Operating Expenses	354,149.00	21.7	493,752.41	28.8	139,603.41-	39.4

County of Sheboygan
Variance Analysis by Company
As of 9/30/2018

Clerk Of Courts

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						550000 Interdepartmental Cha						
46,101.00	25.4	45,341.64	24.3	759.36	1.6	551000 Employee Related Ins	307,066.00	18.8	298,957.93	17.4	8,108.07	2.6
996.00	.5	993.25	.5	2.75	.3	551900 Insurance Charges	8,941.00	.5	8,939.25	.5	1.75	
2,511.00	1.4	1,851.12	1.0	659.88	26.3	553000 System Operation Cha	22,569.00	1.4	23,845.26	1.4	1,276.26-	5.7
23.00		22.75		.25	1.1	556000 Other Interdepartmen	206.00		204.75		1.25	.6
49,631.00	27.3	48,208.76	25.8	1,422.24	2.9	550000 Interdepartmental Cha	338,782.00	20.7	331,947.19	19.4	6,834.81	2.0
						560000 Capital Outlay						
						566100 Communications Equip	46,737.00	2.9			46,737.00	100.0
						560000 Capital Outlay	46,737.00	2.9			46,737.00	100.0
						570000 Depreciation						
185,910.00	102.3	191,449.99	102.6	5,539.99-	3.0	500000 Expense/Expenditure	1,683,181.00	103.0	1,747,474.45	102.0	64,293.45-	3.8
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
4,261.00-	2.3	4,938.30-	2.6	677.30-	15.9	Current Change in Fund Balance	48,366.00-	3.0	33,789.22-	2.0	14,576.78	30.1

VARIANCE REPORT FOR DEPARTMENT -- CORPORATION COUNSEL
FOR THE QUARTER ENDING 09/30/2018

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Interdepartmental Revenue		
	Other Interdept'l Revenue	1,468.30	Assistant Corporation Counsel received a greater increase than was budgeted.
	Variances Less Than Justification Threshold	**(1,769.60)**	
	TOTAL	**(301.30)**	

County of Sheboygan
Variance Analysis by Company
As of 9/30/2018

Corporation Counsel

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
18,667.00	69.3	18,666.67	69.1	.33-		411000 Property Tax Levy	168,001.00	69.3	167,999.99	68.9	1.01-	
18,667.00	69.3	18,666.67	69.1	.33-		410000 Taxes	168,001.00	69.3	167,999.99	68.9	1.01-	
						450000 Public Charges for Se						
						460000 Interest and Other Re						
30.00	.1			30.00-	100.0	466000 Other Miscellaneous	262.00	.1	168.13	.1	93.87-	35.8
30.00	.1			30.00-	100.0	460000 Interest and Other Re	262.00	.1	168.13	.1	93.87-	35.8
						470000 Interdepartmental Rev						
8,226.00	30.6	8,348.33	30.9	122.33	1.5	476000 Other Interdepartmen	74,023.00	30.6	75,491.30	31.0	1,468.30	2.0
8,226.00	30.6	8,348.33	30.9	122.33	1.5	470000 Interdepartmental Rev	74,023.00	30.6	75,491.30	31.0	1,468.30	2.0
26,923.00	100.0	27,015.00	100.0	92.00	.3	400000 Revenues	242,286.00	100.0	243,659.42	100.0	1,373.42	.6
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
5,731.00	21.3	5,355.08	19.8	375.92	6.6	511000 Wages	51,576.00	21.3	52,502.83	21.5	926.83-	1.8
809.00	3.0	745.96	2.8	63.04	7.8	512000 Benefits	7,272.00	3.0	7,315.26	3.0	43.26-	.6
6,540.00	24.3	6,101.04	22.6	438.96	6.7	510000 Personnel Related Exp	58,848.00	24.3	59,818.09	24.5	970.09-	1.6
						530000 Operating Expenses						
18,459.00	68.6	18,458.50	68.3	.50		531000 Purchased Services	166,127.00	68.6	166,126.50	68.2	.50	
420.00	1.6	125.00	.5	295.00	70.2	533000 General Operating	680.00	.3	1,488.19	.6	808.19-	118.9
18,879.00	70.1	18,583.50	68.8	295.50	1.6	530000 Operating Expenses	166,807.00	68.8	167,614.69	68.8	807.69-	.5
						550000 Interdepartmental Cha						
2,150.00	8.0	2,133.62	7.9	16.38	.8	551000 Employee Related Ins	14,498.00	6.0	14,397.86	5.9	100.14	.7
62.00	.2	60.67	.2	1.33	2.1	551900 Insurance Charges	546.00	.2	545.99	.2	.01	
127.00	.5	126.57	.5	.43	.3	553000 System Operation Cha	1,142.00	.5	1,139.09	.5	2.91	.3
2,339.00	8.7	2,320.86	8.6	18.14	.8	550000 Interdepartmental Cha	16,186.00	6.7	16,082.94	6.6	103.06	.6
						560000 Capital Outlay						
						570000 Depreciation						
						580000 Debt Service						

County of Sheboygan
Variance Analysis by Company
As of 9/30/2018

Corporation Counsel

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
27,758.00	103.1	27,005.40	100.0	752.60	2.7	500000 Expense/Expenditure	241,841.00	99.8	243,515.72	99.9	1,674.72-	.7
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
835.00-	3.1	9.60		844.60	101.1	Current Change in Fund Balance	445.00	.2	143.70	.1	301.30-	67.7

VARIANCE REPORT FOR DEPARTMENT -- COUNTY ADMINISTRATOR
FOR THE QUARTER ENDING 09/30/2018

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Personnel Related Expenditure		
	Wages	(1,681.54)	Increased wage expenses due to equity adjustment.
	Benefits	(1,243.32)	Lower FICA ceiling rate used in budgeting process.
	Operating Expenses		
X	General Operating	1,795.30	Expenses not incurred.
	Variances Less Than Justification Threshold	**1,367.66**	
	TOTAL	**238.10**	

County of Sheboygan
Variance Analysis by Company
As of 9/30/2018

County Administrator

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
20,130.00	99.8	20,129.83	99.9	.17-		411000 Property Tax Levy	181,170.00	99.8	181,168.51	99.8	1.49-	
20,130.00	99.8	20,129.83	99.9	.17-		410000 Taxes	181,170.00	99.8	181,168.51	99.8	1.49-	
						460000 Interest and Other Re						
14.00	.1	12.99	.1	1.01-	7.2	466000 Other Miscellaneous	125.00	.1	116.91	.1	8.09-	6.5
14.00	.1	12.99	.1	1.01-	7.2	460000 Interest and Other Re	125.00	.1	116.91	.1	8.09-	6.5
						470000 Interdepartmental Rev						
17.00	.1			17.00-	100.0	476000 Other Interdepartmen	151.00	.1	280.13	.2	129.13	85.5
17.00	.1			17.00-	100.0	470000 Interdepartmental Rev	151.00	.1	280.13	.2	129.13	85.5
20,161.00	100.0	20,142.82	100.0	18.18-	.1	400000 Revenues	181,446.00	100.0	181,565.55	100.0	119.55	.1
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
13,280.00	65.9	13,668.14	67.9	388.14-	2.9	511000 Wages	129,473.00	71.4	131,154.54	72.2	1,681.54-	1.3
1,931.00	9.6	1,955.44	9.7	24.44-	1.3	512000 Benefits	17,522.00	9.7	18,765.32	10.3	1,243.32-	7.1
15,211.00	75.4	15,623.58	77.6	412.58-	2.7	510000 Personnel Related Exp	146,995.00	81.0	149,919.86	82.6	2,924.86-	2.0
						530000 Operating Expenses						
55.00	.3	42.65	.2	12.35	22.5	531000 Purchased Services	487.00	.3	396.07	.2	90.93	18.7
84.00	.4			84.00	100.0	532000 Repair & Maintenance	750.00	.4	351.64	.2	398.36	53.1
674.00	3.3	321.16	1.6	352.84	52.4	533000 General Operating	8,269.00	4.6	6,473.70	3.6	1,795.30	21.7
94.00	.5	21.77	.1	72.23	76.8	534000 Fixed Charges	845.00	.5	238.53	.1	606.47	71.8
907.00	4.5	385.58	1.9	521.42	57.5	530000 Operating Expenses	10,351.00	5.7	7,459.94	4.1	2,891.06	27.9
						550000 Interdepartmental Cha						
2,720.00	13.5	2,755.76	13.7	35.76-	1.3	551000 Employee Related Ins	18,732.00	10.3	18,789.38	10.3	57.38-	.3
60.00	.3	58.59	.3	1.41	2.4	551900 Insurance Charges	528.00	.3	527.23	.3	.77	.1
						552000 Repairs & Maint Char			16.59		16.59-	
772.00	3.8	744.83	3.7	27.17	3.5	553000 System Operation Cha	6,934.00	3.8	6,708.45	3.7	225.55	3.3
3,552.00	17.6	3,559.18	17.7	7.18-	.2	550000 Interdepartmental Cha	26,194.00	14.4	26,041.65	14.3	152.35	.6
						570000 Depreciation						
						580000 Debt Service						
19,670.00	97.6	19,568.34	97.1	101.66	.5	500000 Expense/Expenditure	183,540.00	101.2	183,421.45	101.0	118.55	.1

County of Sheboygan
Variance Analysis by Company
As of 9/30/2018

County Administrator

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
491.00	2.4	574.48	2.9	83.48	17.0	Current Change in Fund Balance	2,094.00-	1.2	1,855.90-	1.0	238.10	11.4

VARIANCE REPORT FOR DEPARTMENT -- COUNTY BOARD
FOR THE QUARTER ENDING 09/30/2018

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Personnel Related Expenditure		
	Wages	3,521.05	Less than budgeted wage expenses.
	Benefits	(1,871.17)	Missed FICA rate for perdiems during budgeting process.
	Operating Expenses		
X	General Operating	3,337.51	Expenses not incurred.
	Variances Less Than Justification Threshold	**215.27**	
	TOTAL	**5,202.66**	

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
17,364.00	100.0	17,363.17	100.0	.83-		411000 Property Tax Levy	156,268.00	100.0	156,268.49	100.0	.49	
17,364.00	100.0	17,363.17	100.0	.83-		410000 Taxes	156,268.00	100.0	156,268.49	100.0	.49	
						460000 Interest and Other Re						
						470000 Interdepartmental Rev						
17,364.00	100.0	17,363.17	100.0	.83-		400000 Revenues	156,268.00	100.0	156,268.49	100.0	.49	
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
9,962.00	57.4	9,568.26	55.1	393.74	4.0	511000 Wages	89,656.00	57.4	86,134.95	55.1	3,521.05	3.9
662.00	3.8	877.64	5.1	215.64-	32.6	512000 Benefits	5,954.00	3.8	7,825.17	5.0	1,871.17-	31.4
10,624.00	61.2	10,445.90	60.2	178.10	1.7	510000 Personnel Related Exp	95,610.00	61.2	93,960.12	60.1	1,649.88	1.7
						530000 Operating Expenses						
5,290.00	30.5	2,699.15	15.5	2,590.85	49.0	533000 General Operating	41,585.00	26.6	38,247.49	24.5	3,337.51	8.0
94.00	.5	21.78	.1	72.22	76.8	534000 Fixed Charges	845.00	.5	238.54	.2	606.46	71.8
5,384.00	31.0	2,720.93	15.7	2,663.07	49.5	530000 Operating Expenses	42,430.00	27.2	38,486.03	24.6	3,943.97	9.3
						550000 Interdepartmental Cha						
337.00	1.9	466.22	2.7	129.22-	38.3	551000 Employee Related Ins	3,008.00	1.9	3,108.03	2.0	100.03-	3.3
137.00	.8	136.25	.8	.75	.5	551900 Insurance Charges	1,228.00	.8	1,226.25	.8	1.75	.1
2,290.00	13.2	2,221.89	12.8	68.11	3.0	553000 System Operation Cha	20,602.00	13.2	20,895.40	13.4	293.40-	1.4
2,764.00	15.9	2,824.36	16.3	60.36-	2.2	550000 Interdepartmental Cha	24,838.00	15.9	25,229.68	16.1	391.68-	1.6
						560000 Capital Outlay						
						570000 Depreciation						
						580000 Debt Service						
18,772.00	108.1	15,991.19	92.1	2,780.81	14.8	500000 Expense/Expenditure	162,878.00	104.2	157,675.83	100.9	5,202.17	3.2
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
1,408.00-	8.1	1,371.98	7.9	2,779.98	197.4	Current Change in Fund Balance	6,610.00-	4.2	1,407.34-	.9	5,202.66	78.7

VARIANCE REPORT FOR DEPARTMENT -- COUNTY CLERK OFFICE
FOR THE QUARTER ENDING 09/30/2018

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Intergovernmental Revenues		
X	Charges - Other Local Gov'ts	(4,237.72)	Elections billing.
	Licenses & Permits		
	Non-Business Licenses	5,007.45	Variance due to higher than budgeted passport revenue.
	Public Charges for Services		
X	General Government	(27,169.25)	Elections billing.
	Public Safety	1,496.73	Variance due to higher than budgeted passport photo revenue.
	Interest and Other Revenue		
	Other Misc. Revenue	1,461.79	Sales of old election equipment & supplies.
	Personnel Related Expenditure		
	Wages	15,790.92	Variance due to unfilled position.
	Benefits	2,532.52	Variance due to unfilled position.
	Operating Expenses		
X	Repairs and Maintenance	26,673.86	Elections billing.
	General Operating	(8,441.93)	Variance due to higher ballot printing costs than budgeted (large February Primary). And higher election supplies costs than budgeted.
	Interdepartmental Charges		
	Employee Related Insurance	4,830.69	Variance due to unfilled position.
	System Operation Charges	(2,367.67)	Variance due to higher in-office printing and duplication costs.
	Variances Less Than Justification Threshold	**(1,159.25)**	
	TOTAL	**14,418.14**	

County of Sheboygan
Variance Analysis by Company
As of 9/30/2018

County Clerk Office

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
21,255.00	76.1	21,255.08	57.9	.08		411000 Property Tax Levy	191,295.00	54.0	191,295.76	57.9	.76	
21,255.00	76.1	21,255.08	57.9	.08		410000 Taxes	191,295.00	54.0	191,295.76	57.9	.76	
						420000 Intergovernmental Rev						
						426000 Chges - Other Local	33,000.00	9.3	28,762.28	8.7	4,237.72-	12.8
						420000 Intergovernmental Rev	33,000.00	9.3	28,762.28	8.7	4,237.72-	12.8
						430000 Licenses and Permits						
5,692.00	20.4	13,786.20	37.5	8,094.20	142.2	432000 Nonbusiness Licenses	93,586.00	26.4	98,593.45	29.8	5,007.45	5.4
5,692.00	20.4	13,786.20	37.5	8,094.20	142.2	430000 Licenses and Permits	93,586.00	26.4	98,593.45	29.8	5,007.45	5.4
						450000 Public Charges for Se						
35.00	.1	10.75		24.25-	69.3	451000 General Government	27,487.00	7.8	317.75	.1	27,169.25-	98.8
925.00	3.3	696.76	1.9	228.24-	24.7	452000 Public Safety	8,325.00	2.4	9,821.73	3.0	1,496.73	18.0
960.00	3.4	707.51	1.9	252.49-	26.3	450000 Public Charges for Se	35,812.00	10.1	10,139.48	3.1	25,672.52-	71.7
						460000 Interest and Other Re						
34.00	.1	967.50	2.6	933.50	*******	466000 Other Miscellaneous	300.00	.1	1,761.79	.5	1,461.79	487.3
34.00	.1	967.50	2.6	933.50	*******	460000 Interest and Other Re	300.00	.1	1,761.79	.5	1,461.79	487.3
						470000 Interdepartmental Rev						
27,941.00	100.0	36,716.29	100.0	8,775.29	31.4	400000 Revenues	353,993.00	100.0	330,552.76	100.0	23,440.24-	6.6
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
14,126.00	50.6	11,918.65	32.5	2,207.35	15.6	511000 Wages	138,201.00	39.0	122,738.32	37.1	15,462.68	11.2
1,992.00	7.1	1,631.54	4.4	360.46	18.1	512000 Benefits	19,420.00	5.5	16,887.48	5.1	2,532.52	13.0
16,118.00	57.7	13,550.19	36.9	2,567.81	15.9	510000 Personnel Related Exp	157,621.00	44.5	139,625.80	42.2	17,995.20	11.4
						530000 Operating Expenses						
						531000 Purchased Services			832.00	.3	832.00-	
1,384.00	5.0	256.16	.7	1,127.84	81.5	532000 Repair & Maintenance	39,632.00	11.2	12,958.14	3.9	26,673.86	67.3
1,112.00	4.0	7,113.98	19.4	6,001.98-	539.7	533000 General Operating	35,924.00	10.1	44,365.93	13.4	8,441.93-	23.5
						534000 Fixed Charges	25.00		25.00			
2,496.00	8.9	7,370.14	20.1	4,874.14-	195.3	530000 Operating Expenses	75,581.00	21.4	58,181.07	17.6	17,399.93	23.0
						550000 Interdepartmental Cha						

County of Sheboygan
Variance Analysis by Company
As of 9/30/2018

County Clerk Office

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
6,098.00	21.8	5,303.64	14.4	794.36	13.0	551000 Employee Related Ins	41,477.00	11.7	36,646.31	11.1	4,830.69	11.6
115.00	.4	114.08	.3	.92	.8	551900 Insurance Charges	1,027.00	.3	1,026.76	.3	.24	
2,512.00	9.0	2,345.58	6.4	166.42	6.6	553000 System Operation Cha	26,142.00	7.4	28,509.67	8.6	2,367.67-	9.1
2.00		1.33		.67	33.5	556000 Other Interdepartmen	12.00		12.01		.01-	.1
8,727.00	31.2	7,764.63	21.1	962.37	11.0	550000 Interdepartmental Cha	68,658.00	19.4	66,194.75	20.0	2,463.25	3.6
						560000 Capital Outlay						
						570000 Depreciation						
27,341.00	97.9	28,684.96	78.1	1,343.96-	4.9	500000 Expense/Expenditure	301,860.00	85.3	264,001.62	79.9	37,858.38	12.5
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
600.00	2.1	8,031.33	21.9	7,431.33	*******	Current Change in Fund Balance	52,133.00	14.7	66,551.14	20.1	14,418.14	27.7

VARIANCE REPORT FOR DEPARTMENT -- COURT COMMISSIONER
FOR THE QUARTER ENDING 09/30/2018

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Public Charges for Services		
	Health Care Services	(1,204.50)	Reduced demand/need for mediation services so far this year.
	Personnel Related Expenditure		
	Wages	(1,025.85)	Pay for Performance increases higher than budgeted for.
	Operating Expenses		
	Purchased Services	4,525.44	Reduced demand/need for mediation services so far this year.
X	General Operating	1,749.23	Expenses for bar dues, association dues, office furniture, etc. that will be paid for later this year.
	Bad Debt Expense	1,125.00	Fewer debts referred to collections.
	Interdepartmental Charges		
	System Operation Charges	1,916.19	Low printing costs.
	Variances Less Than Justification Threshold	**981.81**	
	TOTAL	**8,067.32**	

County of Sheboygan
Variance Analysis by Company
As of 9/30/2018

Court Commissioner

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
23,493.00	79.7	23,492.92	77.6	.08-		411000 Property Tax Levy	211,437.00	79.7	211,436.24	80.0	.76-	
23,493.00	79.7	23,492.92	77.6	.08-		410000 Taxes	211,437.00	79.7	211,436.24	80.0	.76-	
						430000 Licenses and Permits						
						450000 Public Charges for Se						
334.00	1.1	295.00	1.0	39.00-	11.7	451000 General Government	3,000.00	1.1	3,162.00	1.2	162.00	5.4
4,192.00	14.2	5,075.00	16.8	883.00	21.1	454000 Health Care Services	37,726.00	14.2	36,521.50	13.8	1,204.50-	3.2
4,526.00	15.4	5,370.00	17.7	844.00	18.6	450000 Public Charges for Se	40,726.00	15.4	39,683.50	15.0	1,042.50-	2.6
						460000 Interest and Other Re						
367.00	1.2	560.00	1.8	193.00	52.6	462000 Rent Revenue	3,301.00	1.2	4,160.00	1.6	859.00	26.0
367.00	1.2	560.00	1.8	193.00	52.6	460000 Interest and Other Re	3,301.00	1.2	4,160.00	1.6	859.00	26.0
						470000 Interdepartmental Rev						
1,084.00	3.7	868.33	2.9	215.67-	19.9	476000 Other Interdepartmen	9,750.00	3.7	8,990.52	3.4	759.48-	7.8
1,084.00	3.7	868.33	2.9	215.67-	19.9	470000 Interdepartmental Rev	9,750.00	3.7	8,990.52	3.4	759.48-	7.8
29,470.00	100.0	30,291.25	100.0	821.25	2.8	400000 Revenues	265,214.00	100.0	264,270.26	100.0	943.74-	.4
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
16,449.00	55.8	16,552.44	54.6	103.44-	.6	511000 Wages	160,376.00	60.5	161,401.85	61.1	1,025.85-	.6
2,319.00	7.9	2,256.04	7.4	62.96	2.7	512000 Benefits	22,613.00	8.5	22,006.18	8.3	606.82	2.7
18,768.00	63.7	18,808.48	62.1	40.48-	.2	510000 Personnel Related Exp	182,989.00	69.0	183,408.03	69.4	419.03-	.2
						530000 Operating Expenses						
3,577.00	12.1	4,050.00	13.4	473.00-	13.2	531000 Purchased Services	32,178.00	12.1	27,652.56	10.5	4,525.44	14.1
24.00	.1			24.00	100.0	532000 Repair & Maintenance	216.00	.1	316.25	.1	100.25-	46.4
442.00	1.5	126.35	.4	315.65	71.4	533000 General Operating	5,926.00	2.2	4,176.77	1.6	1,749.23	29.5
125.00	.4			125.00	100.0	535000 Bad Debt Expense	1,125.00	.4			1,125.00	100.0
4,168.00	14.1	4,176.35	13.8	8.35-	.2	530000 Operating Expenses	39,445.00	14.9	32,145.58	12.2	7,299.42	18.5
						550000 Interdepartmental Cha						
5,419.00	18.4	5,308.31	17.5	110.69	2.0	551000 Employee Related Ins	36,095.00	13.6	35,883.03	13.6	211.97	.6
99.00	.3	98.17	.3	.83	.8	551900 Insurance Charges	886.00	.3	883.49	.3	2.51	.3
725.00	2.5	478.40	1.6	246.60	34.0	553000 System Operation Cha	6,505.00	2.5	4,588.81	1.7	1,916.19	29.5
6,243.00	21.2	5,884.88	19.4	358.12	5.7	550000 Interdepartmental Cha	43,486.00	16.4	41,355.33	15.6	2,130.67	4.9

County of Sheboygan
Variance Analysis by Company
As of 9/30/2018

Court Commissioner

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						560000 Capital Outlay						
						570000 Depreciation						
29,179.00	99.0	28,869.71	95.3	309.29	1.1	500000 Expense/Expenditure	265,920.00	100.3	256,908.94	97.2	9,011.06	3.4
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
291.00	1.0	1,421.54	4.7	1,130.54	388.5	Current Change in Fund Balance	706.00-	.3	7,361.32	2.8	8,067.32	*******

VARIANCE REPORT FOR DEPARTMENT -- DISTRICT ATTORNEY
FOR THE QUARTER ENDING 09/30/2018

TIMING

G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
Intergovernmental Revenues		
State Grants	(7,446.79)	Victim Witness reimbursement was less than anticipated.
Public Charges for Services		
General Government	10,521.69	Higher volume of Discovery processed.
Personnel Related Expenditure		
Wages	(4,377.79)	Long term employee retired resulting in a pay out for Sick Leave and Vacation banks.
Benefits	1,781.27	Vacant position.
Operating Expenses		
Purchased Services	6,657.28	Lower number of Doctors testimony and /or examinations needed for Jury Trials or court hearings.
General Operating	4,082.63	Timing of training events and scanners yet to be purchased as well as less transcripts requested.
Interdepartmental Charges		
Employee Related Insurance	3,727.77	Employees Insurance choice.
Variances Less Than Justification Threshold	**(967.53)**	
TOTAL	**13,978.53**	

County of Sheboygan
Variance Analysis by Company
As of 9/30/2018

District Attorney

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
61,432.00	85.2	61,431.83	69.1	.17-		411000 Property Tax Levy	552,888.00	74.0	552,886.51	73.7	1.49-	
61,432.00	85.2	61,431.83	69.1	.17-		410000 Taxes	552,888.00	74.0	552,886.51	73.7	1.49-	
						420000 Intergovernmental Rev						
		11,194.68	12.6	11,194.68		423000 State Grants	97,897.00	13.1	90,450.21	12.1	7,446.79-	7.6
		11,194.68	12.6	11,194.68		420000 Intergovernmental Rev	97,897.00	13.1	90,450.21	12.1	7,446.79-	7.6
						450000 Public Charges for Se						
4,702.00	6.5	10,552.85	11.9	5,850.85	124.4	451000 General Government	42,302.00	5.7	52,823.69	7.0	10,521.69	24.9
4,702.00	6.5	10,552.85	11.9	5,850.85	124.4	450000 Public Charges for Se	42,302.00	5.7	52,823.69	7.0	10,521.69	24.9
						460000 Interest and Other Re						
						470000 Interdepartmental Rev						
5,980.00	8.3	5,777.69	6.5	202.31-	3.4	476000 Other Interdepartmen	53,820.00	7.2	53,710.90	7.2	109.10-	.2
5,980.00	8.3	5,777.69	6.5	202.31-	3.4	470000 Interdepartmental Rev	53,820.00	7.2	53,710.90	7.2	109.10-	.2
72,114.00	100.0	88,957.05	100.0	16,843.05	23.4	400000 Revenues	746,907.00	100.0	749,871.31	100.0	2,964.31	.4
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
52,145.00	72.3	51,655.12	58.1	489.88	.9	511000 Wages	508,062.00	68.0	512,512.85	68.3	4,450.85-	.9
7,321.00	10.2	7,112.66	8.0	208.34	2.8	512000 Benefits	71,354.00	9.6	69,572.73	9.3	1,781.27	2.5
59,466.00	82.5	58,767.78	66.1	698.22	1.2	510000 Personnel Related Exp	579,416.00	77.6	582,085.58	77.6	2,669.58-	.5
						530000 Operating Expenses						
2,034.00	2.8	2,557.43	2.9	523.43-	25.7	531000 Purchased Services	18,302.00	2.5	11,644.72	1.6	6,657.28	36.4
442.00	.6	271.47	.3	170.53	38.6	532000 Repair & Maintenance	3,978.00	.5	4,515.45	.6	537.45-	13.5
2,780.00	3.9	2,266.18	2.5	513.82	18.5	533000 General Operating	24,477.00	3.3	20,394.37	2.7	4,082.63	16.7
9.00				9.00	100.0	534000 Fixed Charges	81.00		147.53		66.53-	82.1
						535000 Bad Debt Expense			6.00		6.00-	
5,265.00	7.3	5,095.08	5.7	169.92	3.2	530000 Operating Expenses	46,838.00	6.3	36,708.07	4.9	10,129.93	21.6
						550000 Interdepartmental Cha						
21,757.00	30.2	22,038.09	24.8	281.09-	1.3	551000 Employee Related Ins	160,617.00	21.5	156,889.23	20.9	3,727.77	2.3
259.00	.4	256.83	.3	2.17	.8	551900 Insurance Charges	2,314.00	.3	2,311.51	.3	2.49	.1
824.00	1.1	682.89	.8	141.11	17.1	553000 System Operation Cha	7,402.00	1.0	7,578.39	1.0	176.39-	2.4
22,840.00	31.7	22,977.81	25.8	137.81-	.6	550000 Interdepartmental Cha	170,333.00	22.8	166,779.13	22.2	3,553.87	2.1

County of Sheboygan
Variance Analysis by Company
As of 9/30/2018

District Attorney

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						560000 Capital Outlay						
						570000 Depreciation						
87,571.00	121.4	86,840.67	97.6	730.33	.8	500000 Expense/Expenditure	796,587.00	106.7	785,572.78	104.8	11,014.22	1.4
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
15,457.00-	21.4	2,116.38	2.4	17,573.38	113.7	Current Change in Fund Balance	49,680.00-	6.7	35,701.47-	4.8	13,978.53	28.1

VARIANCE REPORT FOR DEPARTMENT -- FINANCE
FOR THE QUARTER ENDING 09/30/2018

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Interest and Other Revenue		
	Other Misc. Revenue	(10,303.06)	Payments plus are slightly lower than budget at this time.
	Interdepartmental Revenue		
	Other Interdept'l Revenue	(9,981.99)	This is reimbursement from Highway, Rocky Knoll and Sheriff for accountant services. This will be lower than budget for the year due to the new Highway Accountant waiving the County insurances.
	Personnel Related Expenditure		
	Wages	39,365.40	Vacant position savings.
	Benefits	7,821.26	Vacant position savings.
	Operating Expenses		
X	Purchased Services	4,676.41	Timing of consultant work.
X	Repairs and Maintenance	4,308.80	Timing of office equipment purchases.
X	General Operating	5,438.41	Timing of PC replacements and received free scholarship for one of the attendees to the GFOA conference.
	Interdepartmental Charges		
	Employee Related Insurance	32,220.42	Vacant position savings and new hire opted out of health insurance.
	Variances Less Than Justification Threshold	**(19.67)**	
	TOTAL	**73,525.98**	

County of Sheboygan
Variance Analysis by Company
As of 9/30/2018

Finance

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
89,374.00	67.8	89,373.42	69.3	.58-		411000 Property Tax Levy	804,361.00	67.8	804,360.74	69.0	.26-	
89,374.00	67.8	89,373.42	69.3	.58-		410000 Taxes	804,361.00	67.8	804,360.74	69.0	.26-	
						420000 Intergovernmental Rev						
4,910.00	3.7	4,904.92	3.8	5.08-	.1	426000 Chges - Other Local	44,183.00	3.7	44,095.54	3.8	87.46-	.2
4,910.00	3.7	4,904.92	3.8	5.08-	.1	420000 Intergovernmental Rev	44,183.00	3.7	44,095.54	3.8	87.46-	.2
						450000 Public Charges for Se						
						460000 Interest and Other Re						
4,584.00	3.5	2,833.93	2.2	1,750.07-	38.2	466000 Other Miscellaneous	41,250.00	3.5	30,946.94	2.7	10,303.06-	25.0
4,584.00	3.5	2,833.93	2.2	1,750.07-	38.2	460000 Interest and Other Re	41,250.00	3.5	30,946.94	2.7	10,303.06-	25.0
						470000 Interdepartmental Rev						
32,955.00	25.0	31,838.03	24.7	1,116.97-	3.4	476000 Other Interdepartmen	296,587.00	25.0	286,605.01	24.6	9,981.99-	3.4
32,955.00	25.0	31,838.03	24.7	1,116.97-	3.4	470000 Interdepartmental Rev	296,587.00	25.0	286,605.01	24.6	9,981.99-	3.4
131,823.00	100.0	128,950.30	100.0	2,872.70-	2.2	400000 Revenues	1,186,381.00	100.0	1,166,008.23	100.0	20,372.77-	1.7
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
79,271.00	60.1	75,666.36	58.7	3,604.64	4.5	511000 Wages	772,901.00	65.1	733,858.30	62.9	39,042.70	5.1
11,177.00	8.5	10,481.36	8.1	695.64	6.2	512000 Benefits	108,980.00	9.2	101,158.74	8.7	7,821.26	7.2
90,448.00	68.6	86,147.72	66.8	4,300.28	4.8	510000 Personnel Related Exp	881,881.00	74.3	835,017.04	71.6	46,863.96	5.3
						530000 Operating Expenses						
1,455.00	1.1	86.40	.1	1,368.60	94.1	531000 Purchased Services	27,208.00	2.3	22,531.59	1.9	4,676.41	17.2
563.00	.4			563.00	100.0	532000 Repair & Maintenance	5,061.00	.4	752.20	.1	4,308.80	85.1
1,963.00	1.5	1,027.55	.8	935.45	47.7	533000 General Operating	19,439.00	1.6	14,000.59	1.2	5,438.41	28.0
224.00	.2			224.00	100.0	534000 Fixed Charges	2,016.00	.2	2,015.37	.2	.63	
4,205.00	3.2	1,113.95	.9	3,091.05	73.5	530000 Operating Expenses	53,724.00	4.5	39,299.75	3.4	14,424.25	26.8
						550000 Interdepartmental Cha						
29,619.00	22.5	23,585.81	18.3	6,033.19	20.4	551000 Employee Related Ins	199,507.00	16.8	167,286.58	14.3	32,220.42	16.2
318.00	.2	317.33	.2	.67	.2	551900 Insurance Charges	2,858.00	.2	2,856.01	.2	1.99	.1
5,498.00	4.2	5,492.27	4.3	5.73	.1	553000 System Operation Cha	51,224.00	4.3	50,836.37	4.4	387.63	.8
2.00		1.50		.50	25.0	556000 Other Interdepartmen	14.00		13.50		.50	3.6
35,437.00	26.9	29,396.91	22.8	6,040.09	17.0	550000 Interdepartmental Cha	253,603.00	21.4	220,992.46	19.0	32,610.54	12.9

County of Sheboygan
Variance Analysis by Company
As of 9/30/2018

Finance

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						560000 Capital Outlay						
						570000 Depreciation						
130,090.00	98.7	116,658.58	90.5	13,431.42	10.3	500000 Expense/Expenditure	1,189,208.00	100.2	1,095,309.25	93.9	93,898.75	7.9
						600000 Other Financing Source						
						630000 Operat'g Transfers fr						
						700000 Other Financing Uses						
						720000 Oper'tg Transfer to O						
1,733.00	1.3	12,291.72	9.5	10,558.72	609.3	Current Change in Fund Balance	2,827.00-	.2	70,698.98	6.1	73,525.98	*******

VARIANCE REPORT FOR DEPARTMENT -- HUMAN RESOURCES DEPARTMENT
FOR THE QUARTER ENDING 09/30/2018

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Personnel Related Expenditure		
	Wages	6,569.55	Wages are lower than budgeted due to 2018 budgeted employee equities not yet in place, as well - one employee assisted with the County Clerk's Office and did not work fully budgeted hours in the HR Office.
	Operating Expenses		
X	Purchased Services	7,201.16	Budgeted Professional Development Services have not been utilized to date.
X	Repairs and Maintenance	(1,546.79)	2017 copier overages billed in 2018 - primarily due to employee engagement survey printing.
X	General Operating	9,116.83	Department training will take place in the last quarter of 2018, along with the purchase of the new computers and iPad. Employee recognition certificates and plaques are ordered on an as needed basis.
	Interdepartmental Charges		
	Employee Related Insurance	(6,343.94)	After budgets had been determined an employee opted in to health insurance during open enrollment. Budget is based on monthly accruals, where payrolls are biweekly.
	Variances Less Than Justification Threshold	**1,586.58**	
	TOTAL	**16,583.39**	

County of Sheboygan
Variance Analysis by Company
As of 9/30/2018

Human Resources Department

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
45,047.00	91.3	45,046.17	91.0	.83-		411000 Property Tax Levy	405,415.00	91.3	405,415.49	91.3	.49	
45,047.00	91.3	45,046.17	91.0	.83-		410000 Taxes	405,415.00	91.3	405,415.49	91.3	.49	
						450000 Public Charges for Se						
						460000 Interest and Other Re						
		140.20	.3	140.20		466000 Other Miscellaneous			201.90		201.90	
		140.20	.3	140.20		460000 Interest and Other Re			201.90		201.90	
						470000 Interdepartmental Rev						
4,295.00	8.7	4,294.75	8.7	.25-		476000 Other Interdepartmen	38,654.00	8.7	38,652.75	8.7	1.25-	
4,295.00	8.7	4,294.75	8.7	.25-		470000 Interdepartmental Rev	38,654.00	8.7	38,652.75	8.7	1.25-	
49,342.00	100.0	49,481.12	100.0	139.12	.3	400000 Revenues	444,069.00	100.0	444,270.14	100.0	201.14	
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
29,832.00	60.5	27,105.28	54.8	2,726.72	9.1	511000 Wages	268,488.00	60.5	261,918.45	59.0	6,569.55	2.4
4,139.00	8.4	3,762.18	7.6	376.82	9.1	512000 Benefits	37,245.00	8.4	36,332.65	8.2	912.35	2.4
33,971.00	68.8	30,867.46	62.4	3,103.54	9.1	510000 Personnel Related Exp	305,733.00	68.8	298,251.10	67.1	7,481.90	2.4
						530000 Operating Expenses						
4,181.00	8.5	3,554.98	7.2	626.02	15.0	531000 Purchased Services	37,617.00	8.5	30,415.84	6.8	7,201.16	19.1
500.00	1.0	195.93	.4	304.07	60.8	532000 Repair & Maintenance	4,500.00	1.0	6,046.79	1.4	1,546.79-	34.4
2,483.00	5.0	2,145.42	4.3	337.58	13.6	533000 General Operating	22,328.00	5.0	13,211.17	3.0	9,116.83	40.8
7,164.00	14.5	5,896.33	11.9	1,267.67	17.7	530000 Operating Expenses	64,445.00	14.5	49,673.80	11.2	14,771.20	22.9
						550000 Interdepartmental Cha						
5,586.00	11.3	8,369.03	16.9	2,783.03-	49.8	551000 Employee Related Ins	50,253.00	11.3	56,596.94	12.7	6,343.94-	12.6
136.00	.3	134.34	.3	1.66	1.2	551900 Insurance Charges	1,209.00	.3	1,208.98	.3	.02	
2,495.00	5.1	2,276.27	4.6	218.73	8.8	553000 System Operation Cha	22,434.00	5.1	21,961.94	4.9	472.06	2.1
1.00		.67		.33	33.0	556000 Other Interdepartmen	7.00		5.99		1.01	14.4
8,218.00	16.7	10,780.31	21.8	2,562.31-	31.2	550000 Interdepartmental Cha	73,903.00	16.6	79,773.85	18.0	5,870.85-	7.9
						560000 Capital Outlay						
						570000 Depreciation						
49,353.00	100.0	47,544.10	96.1	1,808.90	3.7	500000 Expense/Expenditure	444,081.00	100.0	427,698.75	96.3	16,382.25	3.7

County of Sheboygan
Variance Analysis by Company
As of 9/30/2018

Human Resources Department

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
11.00-		1,937.02	3.9	1,948.02	*******	Current Change in Fund Balance	12.00-		16,571.39	3.7	16,583.39	*******

VARIANCE REPORT FOR DEPARTMENT -- MEDICAL EXAMINER
FOR THE QUARTER ENDING 09/30/2018

TIMING / G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
Interest and Other Revenue		
Other Misc. Revenue	2,873.09	Of this positive variance, $405 is a reimbursement for a cremation and the balance is auction proceeds from a deceased person that has no family and has become the responsibility of the County. There will be costs associated with the proceeds.
Personnel Related Expenditure		
Wages	(3,925.39)	Increase in case load, training during first half of year and assists with autopsies.
Variances Less Than Justification Threshold	**(1,288.28)**	
TOTAL	**(2,340.58)**	

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
5,834.00	34.5	5,833.17	35.7	.83-		411000 Property Tax Levy	52,498.00	34.5	52,498.49	33.9	.49	
5,834.00	34.5	5,833.17	35.7	.83-		410000 Taxes	52,498.00	34.5	52,498.49	33.9	.49	
						450000 Public Charges for Se						
						460000 Interest and Other Re						
11,067.00	65.5	10,520.00	64.3	547.00-	4.9	466000 Other Miscellaneous	99,582.00	65.5	102,455.09	66.1	2,873.09	2.9
11,067.00	65.5	10,520.00	64.3	547.00-	4.9	460000 Interest and Other Re	99,582.00	65.5	102,455.09	66.1	2,873.09	2.9
16,901.00	100.0	16,353.17	100.0	547.83-	3.2	400000 Revenues	152,080.00	100.0	154,953.58	100.0	2,873.58	1.9
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
7,167.00	42.4	7,668.38	46.9	501.38-	7.0	511000 Wages	69,883.00	46.0	73,808.39	47.6	3,925.39-	5.6
855.00	5.1	889.25	5.4	34.25-	4.0	512000 Benefits	8,343.00	5.5	8,506.84	5.5	163.84-	2.0
8,022.00	47.5	8,557.63	52.3	535.63-	6.7	510000 Personnel Related Exp	78,226.00	51.4	82,315.23	53.1	4,089.23-	5.2
						530000 Operating Expenses						
4,080.00	24.1	3,683.64	22.5	396.36	9.7	531000 Purchased Services	36,714.00	24.1	36,564.66	23.6	149.34	.4
12.00	.1			12.00	100.0	532000 Repair & Maintenance	93.00	.1	371.98	.2	278.98-	300.0
1,303.00	7.7	2,000.62	12.2	697.62-	53.5	533000 General Operating	11,703.00	7.7	12,611.00	8.1	908.00-	7.8
5,395.00	31.9	5,684.26	34.8	289.26-	5.4	530000 Operating Expenses	48,510.00	31.9	49,547.64	32.0	1,037.64-	2.1
						550000 Interdepartmental Cha						
2,370.00	14.0	2,371.90	14.5	1.90-	.1	551000 Employee Related Ins	15,782.00	10.4	15,830.83	10.2	48.83-	.3
66.00	.4	65.50	.4	.50	.8	551900 Insurance Charges	591.00	.4	589.50	.4	1.50	.3
1,010.00	6.0	997.84	6.1	12.16	1.2	553000 System Operation Cha	9,075.00	6.0	9,114.96	5.9	39.96-	.4
3,446.00	20.4	3,435.24	21.0	10.76	.3	550000 Interdepartmental Cha	25,448.00	16.7	25,535.29	16.5	87.29-	.3
						560000 Capital Outlay						
						570000 Depreciation						
16,863.00	99.8	17,677.13	108.1	814.13-	4.8	500000 Expense/Expenditure	152,184.00	100.1	157,398.16	101.6	5,214.16-	3.4
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
38.00	.2	1,323.96-	8.1	1,361.96-	*******	Current Change in Fund Balance	104.00-	.1	2,444.58-	1.6	2,340.58-	*******

VARIANCE REPORT FOR DEPARTMENT -- NON-DEPARTMENTAL
FOR THE QUARTER ENDING 09/30/2018

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Intergovernmental Revenues		
	State Grants	66,549.85	Land Information received a Strategic Innovative Grant that was not budgeted, and deferred grant revenues from 2017 are being recognized in 2018. The Strategic Innovative Grant is a passthrough to the City of Sheboygan.
	Public Charges for Services		
	Public Safety	7,324.89	Jail assessment fees have increased.
	Interest and Other Revenue		
	Interest Income	434,234.65	Interest rates are higher than projected for the LGIP and Repurchase accounts. Tecumseh settlement occurred in December, but was not anticipated and therefore, not included in the budget.
	Interest Income - Taxes	12,631.98	Interest received on foreclosures is slightly higher.
X	Rent Revenue	(8,123.10)	Waiting for second payment for the Farm lease at Amsterdam Dunes.
	Other Misc. Revenue	107,985.41	Receipt of repayments for the 3 municipalities for subscriber radios and the note payments from Bay Lakes and Tecumseh.
	Operating Expenses		
	Repairs and Maintenance	(4,442.04)	Three cars in the Administrative pool required replacement of the water pumps.
	General Operating	(48,449.98)	Passthrough for the Strategic Innovative Grant to the City of Sheboygan is an unbudgeted item for $50,000.
	Variances Less Than Justification Threshold	**(23,267.90)**	
	TOTAL	**544,443.76**	

County of Sheboygan
Variance Analysis by Company
As of 9/30/2018

Non-Departmental

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
161,937.00-	496.9	161,936.42-	235.5	.58		411000 Property Tax Levy	1,457,428.00-	236.3	1,457,427.74-	117.8	.26	
161,937.00-	496.9	161,936.42-	235.5	.58		410000 Taxes	1,457,428.00-	236.3	1,457,427.74-	117.8	.26	
						420000 Intergovernmental Rev						
		50,000.00	72.7	50,000.00		423000 State Grants	895,576.00	145.2	962,125.85	77.8	66,549.85	7.4
		50,000.00	72.7	50,000.00		420000 Intergovernmental Rev	895,576.00	145.2	962,125.85	77.8	66,549.85	7.4
						450000 Public Charges for Se						
11,251.00	34.5	10,264.00	14.9	987.00-	8.8	451000 General Government	101,251.00	16.4	101,064.00	8.2	187.00-	.2
10,834.00	33.2	11,686.79	17.0	852.79	7.9	452000 Public Safety	97,500.00	15.8	104,824.89	8.5	7,324.89	7.5
22,085.00	67.8	21,950.79	31.9	134.21-	.6	450000 Public Charges for Se	198,751.00	32.2	205,888.89	16.6	7,137.89	3.6
						460000 Interest and Other Re						
64,797.00	198.8	113,619.76	165.2	48,822.76	75.3	461000 Interest Income	583,171.00	94.5	1,017,405.65	82.3	434,234.65	74.5
27,084.00	83.1	29,585.48	43.0	2,501.48	9.2	461100 Interest Inc - Taxes	243,750.00	39.5	256,381.98	20.7	12,631.98	5.2
14,821.00	45.5	15,167.91	22.1	346.91	2.3	461105 Penalty - Taxes	133,389.00	21.6	132,778.77	10.7	610.23-	.5
						462000 Rent Revenue	14,537.00	2.4	6,413.90	.5	8,123.10-	55.9
561.00	1.7	389.39	.6	171.61-	30.6	466000 Other Miscellaneous	5,049.00	.8	113,034.41	9.1	107,985.41	*******
107,263.00	329.1	158,762.54	230.8	51,499.54	48.0	460000 Interest and Other Re	979,896.00	158.9	1,526,014.71	123.4	546,118.71	55.7
						470000 Interdepartmental Rev						
						473000 System Operation Rev			304.00		304.00	
						470000 Interdepartmental Rev			304.00		304.00	
32,589.00-	100.0	68,776.91	100.0	101,365.91	311.0	400000 Revenues	616,795.00	100.0	1,236,905.71	100.0	620,110.71	100.5
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
						530000 Operating Expenses						
34.00	.1	3.91		30.09	88.5	532000 Repair & Maintenance	300.00		4,742.04	.4	4,442.04	*******
7,754.25	23.8	54,229.72	78.8	46,475.47-	599.4	533000 General Operating	1,559,094.75	252.8	1,607,544.73	130.0	48,449.98-	3.1
7,788.25	23.9	54,233.63	78.9	46,445.38-	596.4	530000 Operating Expenses	1,559,394.75	252.8	1,612,286.77	130.3	52,892.02-	3.4
						550000 Interdepartmental Cha						
396.00	1.2	394.92	.6	1.08	.3	551900 Insurance Charges	3,556.00	.6	3,554.24	.3	1.76	
11.00		27.76		16.76-	152.4	552000 Repairs & Maintenanc	94.00		301.23		207.23-	220.5
407.00	1.2	422.68	.6	15.68-	3.9	550000 Interdepartmental Cha	3,650.00	.6	3,855.47	.3	205.47-	5.6

County of Sheboygan
Variance Analysis by Company
As of 9/30/2018

Non-Departmental

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						560000 Capital Outlay						
						570000 Depreciation						
						580000 Debt Service						
9.00		272.13	.4	263.13-	*******	582000 Interest	75.00		718.63	.1	643.63-	858.2
9.00		272.13	.4	263.13-	*******	580000 Debt Service	75.00		718.63	.1	643.63-	858.2
						599001 Expense Budget Target						
8,204.25	25.2	54,928.44	79.9	46,724.19-	569.5	500000 Expense/Expenditure	1,563,119.75	253.4	1,616,860.87	130.7	53,741.12-	3.4
						600000 Other Financing Source						
						630000 Operat'g Transfers fr						
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
19,722.00	60.5	30,636.29	44.5	10,914.29-	55.3	721000 General Fund	177,490.00	28.8	199,417.83	16.1	21,927.83-	12.4
						723000 Debt Service Fund	1,035,406.00	167.9	1,035,406.00	83.7		
221,963.00	681.1	221,969.00	322.7	6.00-		724000 Capital Projects Fun	1,997,666.00	323.9	1,997,664.00	161.5	2.00	
241,685.00	741.6	252,605.29	367.3	10,920.29-	4.5	720000 Transfer to Other Fun	3,210,562.00	520.5	3,232,487.83	261.3	21,925.83-	.7
241,685.00	741.6	252,605.29	367.3	10,920.29-	4.5	700000 Other Financing Uses	3,210,562.00	520.5	3,232,487.83	261.3	21,925.83-	.7
282,478.25-	866.8	238,756.82-	347.1	43,721.43	15.5	Current Change in Fund Balance	4,156,886.75-	673.9	3,612,442.99-	292.1	544,443.76	13.1

VARIANCE REPORT FOR DEPARTMENT -- COUNTY PLANNING & RESOURCES
FOR THE QUARTER ENDING 09/30/2018

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Intergovernmental Revenues		
	Federal Grants	51,786.39	More revenue received for Brownfields grant due to more consulting work done.
	State Grants	(22,945.08)	DATCP Cost Share contracts are not yet fulfilled resulting in less reimbursement and portion of snowmobile grant money was expensed in 2017.
X	Grants from Local Gov'ts	(1,125.00)	Participating communities not yet invoiced.
	Licenses & Permits		
	Other Permits and Fees	11,928.16	More revenue received for boat landing, Marsh, BOA, and storm water fees.
	Public Charges for Services		
	General Government	4,693.25	More revenue received for admin costs for snowmobile program and rural numbering sales.
	Conservation and Development	47,030.13	More revenue received from tree and shrub sales. Reimbursement from Amsterdam Dunes is higher than expected which is budget neutral under the consulting expense.
	Interest and Other Revenue		
	Rent Revenue	2,050.00	Rent revenue received for SL400.
X	Other Misc. Revenue	(1,904.64)	Reimbursement not yet received due to project timing.
	Personnel Related Expenditure		
	Wages	26,345.16	Less expense due to carryover for LTE wages through land records.

Operating Expenses		
Purchased Services	(36,942.20)	More consulting expense for Brownfields which is budget neutral under Federal Grants and Amsterdam Dunes which is budget neutral under the Conservation and Development revenue.
Repairs and Maintenance	32,497.29	Expenses not paid out yet for HHW and Marsh structural account.
General Operating	(22,371.82)	More expense for advertising, rural numbering, snowmobile program, gasoline, and tree sales (tree expenses are offset by Conservation and Development revenue).
Fixed Charges	(3,249.15)	More expense because of 2017/2018 Ford lease agreement not budgeted for.
Interdepartmental Charges		
Employee Related Insurance	2,335.19	Change in employee health insurances through the year.
Repairs & Maintenance Charges	(35,123.77)	More expense for unanticipated bog removal at the Marsh, as well as, the bypass gate failure.
Capital Outlay	10,237.04	Marsh bypass engineering has not been completed, these funds were reallocated from the approved ADRC parking lot project. Expense for crane rental and delivery of new privy at the Marsh which had been budgeted in operating (budget adjustment to come at year end).
Variances Less Than Justification Threshold	**11,885.16**	
TOTAL	**77,126.11**	

County of Sheboygan
Variance Analysis by Company
As of 9/30/2018

County Planning & Resources

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
93,312.00	41.0	93,311.50	47.9	.50-		411000 Property Tax Levy	839,804.00	57.1	839,803.50	53.8	.50-	
93,312.00	41.0	93,311.50	47.9	.50-		410000 Taxes	839,804.00	57.1	839,803.50	53.8	.50-	
						420000 Intergovernmental Rev						
11,162.00	4.9	32,204.16	16.5	21,042.16	188.5	421000 Federal Grants	100,446.00	6.8	152,232.39	9.8	51,786.39	51.6
49,784.00	21.9	29,335.85	15.0	20,448.15-	41.1	423000 State Grants	128,202.00	8.7	105,256.92	6.7	22,945.08-	17.9
125.00	.1			125.00-	100.0	425000 Grants from Local Go	1,125.00	.1			1,125.00-	100.0
61,071.00	26.8	61,540.01	31.6	469.01	.8	420000 Intergovernmental Rev	229,773.00	15.6	257,489.31	16.5	27,716.31	12.1
						430000 Licenses and Permits						
9.00		3.00		6.00-	66.7	432000 Nonbusiness Licenses	75.00		81.10		6.10	8.1
31,127.00	13.7	24,205.39	12.4	6,921.61-	22.2	435000 Other Reg. Permit &	222,825.00	15.2	234,753.16	15.0	11,928.16	5.4
31,136.00	13.7	24,208.39	12.4	6,927.61-	22.2	430000 Licenses and Permits	222,900.00	15.2	234,834.26	15.0	11,934.26	5.4
						440000 Fines, Forfeits & Pen						
2,300.00	1.0	125.00	.1	2,175.00-	94.6	441000 Law & Ordinance Viol	2,300.00	.2	2,025.00	.1	275.00-	12.0
2,300.00	1.0	125.00	.1	2,175.00-	94.6	440000 Fines, Forfeits & Pen	2,300.00	.2	2,025.00	.1	275.00-	12.0
						450000 Public Charges for Se						
559.00	.2	1,050.98	.5	491.98	88.0	451000 General Government	5,027.00	.3	9,720.25	.6	4,693.25	93.4
34,000.00	14.9	6,125.00	3.1	27,875.00-	82.0	457000 Conservation and Dev	130,000.00	8.8	177,030.13	11.3	47,030.13	36.2
34,559.00	15.2	7,175.98	3.7	27,383.02-	79.2	450000 Public Charges for Se	135,027.00	9.2	186,750.38	12.0	51,723.38	38.3
						460000 Interest and Other Re						
4,040.00	1.8	4,040.00	2.1			462000 Rent Revenue	20,200.00	1.4	22,250.00	1.4	2,050.00	10.1
9.00		157.02	.1	148.02	*******	465000 Donations	75.00		442.23		367.23	489.6
1,209.00	.5	4,373.13	2.2	3,164.13	261.7	466000 Other Miscellaneous	16,975.00	1.2	15,070.36	1.0	1,904.64-	11.2
5,258.00	2.3	8,570.15	4.4	3,312.15	63.0	460000 Interest and Other Re	37,250.00	2.5	37,762.59	2.4	512.59	1.4
						470000 Interdepartmental Rev						
						476000 Other Interdepartmen	2,500.00	.2	2,275.00	.1	225.00-	9.0
						470000 Interdepartmental Rev	2,500.00	.2	2,275.00	.1	225.00-	9.0
227,636.00	100.0	194,931.03	100.0	32,704.97-	14.4	400000 Revenues	1,469,554.00	100.0	1,560,940.04	100.0	91,386.04	6.2
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
58,754.00	25.8	54,508.85	28.0	4,245.15	7.2	511000 Wages	605,689.00	41.2	579,446.55	37.1	26,242.45	4.3

County of Sheboygan
Variance Analysis by Company
As of 9/30/2018

County Planning & Resources

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
8,138.00	3.6	7,337.72	3.8	800.28	9.8	512000 Benefits	79,349.00	5.4	78,470.48	5.0	878.52	1.1
66,892.00	29.4	61,846.57	31.7	5,045.43	7.5	510000 Personnel Related Exp	685,038.00	46.6	657,917.03	42.1	27,120.97	4.0
						530000 Operating Expenses						
72,644.00	31.9	39,704.34	20.4	32,939.66	45.3	531000 Purchased Services	216,082.00	14.7	253,024.20	16.2	36,942.20-	17.1
44,470.00	19.5	3,930.60	2.0	40,539.40	91.2	532000 Repair & Maintenance	203,549.00	13.9	171,051.71	11.0	32,497.29	16.0
46,189.00	20.3	2,979.52	1.5	43,209.48	93.5	533000 General Operating	165,273.00	11.2	187,644.82	12.0	22,371.82-	13.5
559.00	.2			559.00	100.0	534000 Fixed Charges	5,825.00	.4	9,074.15	.6	3,249.15-	55.8
		50.00		50.00-		535000 Bad Debt Expense			50.00		50.00-	
163,862.00	72.0	46,664.46	23.9	117,197.54	71.5	530000 Operating Expenses	590,729.00	40.2	620,844.88	39.8	30,115.88-	5.1
						550000 Interdepartmental Cha						
21,596.00	9.5	21,176.96	10.9	419.04	1.9	551000 Employee Related Ins	145,578.00	9.9	143,242.81	9.2	2,335.19	1.6
1,004.00	.4	998.17	.5	5.83	.6	551900 Insurance Charges	8,987.00	.6	8,983.49	.6	3.51	
2,534.00	1.1	4,862.33	2.5	2,328.33-	91.9	552000 Repairs & Maintenanc	16,700.00	1.1	51,823.77	3.3	35,123.77-	210.3
8,611.00	3.8	8,458.76	4.3	152.24	1.8	553000 System Operation Cha	77,460.00	5.3	77,155.69	4.9	304.31	.4
29.00		1.34		27.66	95.4	556000 Other Interdepartmen	435.00		524.11		89.11-	20.5
33,774.00	14.8	35,497.56	18.2	1,723.56-	5.1	550000 Interdepartmental Cha	249,160.00	17.0	281,729.87	18.0	32,569.87-	13.1
						560000 Capital Outlay						
						561000 Land			2,582.96	.2	2,582.96-	
						563000 Building			10,450.00	.7	10,450.00-	
						564500 Other Improvements	25,000.00	1.7			25,000.00	100.0
						567000 Vehicles	60,000.00	4.1	61,730.00	4.0	1,730.00-	2.9
						560000 Capital Outlay	85,000.00	5.8	74,762.96	4.8	10,237.04	12.0
						570000 Depreciation						
264,528.00	116.2	144,008.59	73.9	120,519.41	45.6	500000 Expense/Expenditure	1,609,927.00	109.6	1,635,254.74	104.8	25,327.74-	1.6
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
2,646.00	1.2	1,449.75	.7	1,196.25	45.2	631500 Land Records Usage	23,808.00	1.6	34,875.81	2.2	11,067.81-	46.5
2,646.00	1.2	1,449.75	.7	1,196.25	45.2	630000 Opt'g Transfers from	23,808.00	1.6	34,875.81	2.2	11,067.81-	46.5
2,646.00	1.2	1,449.75	.7	1,196.25	45.2	600000 Other Financing Source	23,808.00	1.6	34,875.81	2.2	11,067.81-	46.5
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
34,246.00-	15.0	52,372.19	26.9	86,618.19	252.9	Current Change in Fund Balance	116,565.00-	7.9	39,438.89-	2.5	77,126.11	66.2

VARIANCE REPORT FOR DEPARTMENT -- REGISTER OF DEEDS
FOR THE QUARTER ENDING 09/30/2018

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Public Charges for Services		
	General Government	95,109.56	Positive variance; revenue fluctuates due to real estate and encumbrance activity which is based upon the local, state and national economy.
	Personnel Related Expenditure		
	Wages	(3,164.19)	Employee was incorrectly budgeted to work 7.5 hour days when they actually work 8 hour days.
	Operating Expenses		
X	Purchased Services	(13,378.90)	Large payout was due at the beginning of the year but is being spread over a 12 month period, this will even out as the year progresses. Expense is reimbursed by Land Records.
	General Operating	5,388.13	Postage is down slightly, office supplies have not been ordered. Have not had to place second order for Vital Records paper from State.
	Variances Less Than Justification Threshold	**11,227.27**	
	TOTAL	**95,181.87**	

County of Sheboygan
Variance Analysis by Company
As of 9/30/2018

Register Of Deeds

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
6,501.00-	13.1	6,500.33-	11.1	.67		411000 Property Tax Levy	58,503.00-	13.1	58,503.01-	10.8	.01-	
6,501.00-	13.1	6,500.33-	11.1	.67		410000 Taxes	58,503.00-	13.1	58,503.01-	10.8	.01-	
						450000 Public Charges for Se						
56,247.00	113.1	65,276.40	111.1	9,029.40	16.1	451000 General Government	506,213.00	113.1	601,322.56	110.8	95,109.56	18.8
56,247.00	113.1	65,276.40	111.1	9,029.40	16.1	450000 Public Charges for Se	506,213.00	113.1	601,322.56	110.8	95,109.56	18.8
						460000 Interest and Other Re						
						470000 Interdepartmental Rev						
49,746.00	100.0	58,776.07	100.0	9,030.07	18.2	400000 Revenues	447,710.00	100.0	542,819.55	100.0	95,109.55	21.2
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
24,900.00	50.1	25,231.61	42.9	331.61-	1.3	511000 Wages	242,782.00	54.2	245,946.19	45.3	3,164.19-	1.3
3,511.00	7.1	3,443.34	5.9	67.66	1.9	512000 Benefits	34,234.00	7.6	33,566.97	6.2	667.03	1.9
28,411.00	57.1	28,674.95	48.8	263.95-	.9	510000 Personnel Related Exp	277,016.00	61.9	279,513.16	51.5	2,497.16-	.9
						530000 Operating Expenses						
6,631.00	13.3	4,882.36	8.3	1,748.64	26.4	531000 Purchased Services	59,675.00	13.3	73,053.90	13.5	13,378.90-	22.4
524.00	1.1	325.62	.6	198.38	37.9	532000 Repair & Maintenance	4,714.00	1.1	4,401.68	.8	312.32	6.6
1,231.00	2.5	492.40	.8	738.60	60.0	533000 General Operating	15,086.00	3.4	9,697.87	1.8	5,388.13	35.7
8,386.00	16.9	5,700.38	9.7	2,685.62	32.0	530000 Operating Expenses	79,475.00	17.8	87,153.45	16.1	7,678.45-	9.7
						550000 Interdepartmental Cha						
12,672.00	25.5	12,684.85	21.6	12.85-	.1	551000 Employee Related Ins	85,226.00	19.0	85,377.56	15.7	151.56-	.2
188.00	.4	186.83	.3	1.17	.6	551900 Insurance Charges	1,681.00	.4	1,681.51	.3	.51-	
3,826.00	7.7	3,723.72	6.3	102.28	2.7	553000 System Operation Cha	34,424.00	7.7	33,789.26	6.2	634.74	1.8
6.00		6.58		.58-	9.7	556000 Other Interdepartmen	58.00		59.26		1.26-	2.2
16,692.00	33.6	16,601.98	28.2	90.02	.5	550000 Interdepartmental Cha	121,389.00	27.1	120,907.59	22.3	481.41	.4
						560000 Capital Outlay						
						570000 Depreciation						
53,489.00	107.5	50,977.31	86.7	2,511.69	4.7	500000 Expense/Expenditure	477,880.00	106.7	487,574.20	89.8	9,694.20-	2.0

County of Sheboygan
Variance Analysis by Company
As of 9/30/2018

Register Of Deeds

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						600000 Other Financing Source						
						630000 Operat'g Transfers fr						
3,305.00	6.6	2,000.00	3.4	1,305.00	39.5	631500 Land Records Usage	29,742.00	6.6	39,508.52	7.3	9,766.52-	32.8
3,305.00	6.6	2,000.00	3.4	1,305.00	39.5	630000 Operat'g Transfers fr	29,742.00	6.6	39,508.52	7.3	9,766.52-	32.8
3,305.00	6.6	2,000.00	3.4	1,305.00	39.5	600000 Other Financing Source	29,742.00	6.6	39,508.52	7.3	9,766.52-	32.8
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
438.00-	.9	9,798.76	16.7	10,236.76	*******	Current Change in Fund Balance	428.00-	.1	94,753.87	17.5	95,181.87	*******

VARIANCE REPORT FOR DEPARTMENT -- SHERIFF
FOR THE QUARTER ENDING 09/30/2018

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Intergovernmental Revenues		
X	Federal Grants	(15,485.00)	JAG Grant budgeted in future month.
X	State Grants	4,811.01	Haz-Mat Grant budgeted in future month.
	Public Charges for Services		
	Public Safety	(66,677.13)	We've boarded in less juveniles, served fewer papers and collected less inmate fees.
	Interest and Other Revenue		
	Rent Revenue	2,510.96	Customer paid additional catch up for rental of tower space that was missed in past years.
	Other Misc. Revenue	(2,758.44)	Not all of the old vehicles have been auctioned.
	Interdepartmental Revenue		
	Public Safety Revenue	(5,126.40)	HHS has not given our detective many fraud cases to work on.
	Personnel Related Expenditure		
	Wages	103,882.93	Due to vacancies in corrections, patrol and dispatch.
	Overtime	(519,112.24)	Due to vacancies causing addition hours in corrections ($382,639 in OT), patrol ($65,335) and dispatch ($79,262). Patrol has also had to guard inmates in hospitals which causes OT.
	Benefits	(20,525.95)	Increased overtime results in increased FICA and retirement.

	Operating Expenses		
	Purchased Services	(133,740.07)	Increased jail population has caused increased costs in jail health, mental health and food costs.
X	Repairs and Maintenance	25,507.64	Have not purchased the budgeted tires or used the budgeted amount for equipment maintenance.
	General Operating	12,840.96	Some items will not be purchased due to budget constraints.
	Fixed Charges	(35,931.33)	Increased use of our electronic monitoring system and rental of additional tower space.
	Interdepartmental Charges		
	Employee Related Insurance	84,184.98	Due to vacancies in corrections, patrol and dispatch.
	Capital Outlay	(13,502.31)	For the first time in several years, Ford did not allow agencies to lock in at last years price as had occurred in previous years.
	Variances Less Than Justification Threshold	**(122.48)**	
	TOTAL	**(579,242.87)**	

County of Sheboygan
Variance Analysis by Company
As of 9/30/2018

Sheriff

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
1,513,341.00	89.8	1,513,340.75	89.3	.25-		411000 Property Tax Levy	13,620,068.00	88.9	13,620,066.75	89.4	1.25-	
1,513,341.00	89.8	1,513,340.75	89.3	.25-		410000 Taxes	13,620,068.00	88.9	13,620,066.75	89.4	1.25-	
						420000 Intergovernmental Rev						
						421000 Federal Grants	15,485.00	.1			15,485.00-	100.0
18,819.00	1.1	18,360.86	1.1	458.14-	2.4	423000 State Grants	162,819.00	1.1	167,630.01	1.1	4,811.01	3.0
18,819.00	1.1	18,360.86	1.1	458.14-	2.4	420000 Intergovernmental Rev	178,304.00	1.2	167,630.01	1.1	10,673.99-	6.0
						440000 Fines, Forfeits & Pen						
						441000 Law & Ordinance Viol			245.00		245.00	
						440000 Fines, Forfeits & Pen			245.00		245.00	
						450000 Public Charges for Se						
930.00	.1	992.50	.1	62.50	6.7	451000 General Government	8,364.00	.1	7,685.49	.1	678.51-	8.1
123,266.00	7.3	119,581.95	7.1	3,684.05-	3.0	452000 Public Safety	1,205,762.00	7.9	1,139,084.87	7.5	66,677.13-	5.5
125.00		133.71		8.71	7.0	454000 Health Care Services	1,125.00		907.85		217.15-	19.3
124,321.00	7.4	120,708.16	7.1	3,612.84-	2.9	450000 Public Charges for Se	1,215,251.00	7.9	1,147,678.21	7.5	67,572.79-	5.6
						460000 Interest and Other Re						
5,469.00	.3	5,495.43	.3	26.43	.5	462000 Rent Revenue	49,215.00	.3	51,725.96	.3	2,510.96	5.1
2,445.00	.1	2,444.32	.1	.68-		465000 Donations	21,999.00	.1	21,998.88	.1	.12-	
19,162.00	1.1	32,919.70	1.9	13,757.70	71.8	466000 Other Miscellaneous	230,402.00	1.5	227,643.56	1.5	2,758.44-	1.2
27,076.00	1.6	40,859.45	2.4	13,783.45	50.9	460000 Interest and Other Re	301,616.00	2.0	301,368.40	2.0	247.60-	.1
						470000 Interdepartmental Rev						
111.00		55.52		55.48-	50.0	472000 Repairs & Maintenanc	994.00		708.55		285.45-	28.7
750.00		648.38		101.62-	13.5	474000 Public Safety Revenu	6,750.00		1,623.60		5,126.40-	75.9
134.00		302.02		168.02	125.4	476000 Other Interdepartmen	1,200.00		2,025.13		825.13	68.8
995.00	.1	1,005.92	.1	10.92	1.1	470000 Interdepartmental Rev	8,944.00	.1	4,357.28		4,586.72-	51.3
1,684,552.00	100.0	1,694,275.14	100.0	9,723.14	.6	400000 Revenues	15,324,183.00	100.0	15,241,345.65	100.0	82,837.35-	.5
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
958,538.00	56.9	946,292.52	55.9	12,245.48	1.3	511000 Wages	8,542,754.00	55.7	8,957,983.31	58.8	415,229.31-	4.9
149,696.00	8.9	148,134.98	8.7	1,561.02	1.0	512000 Benefits	1,362,331.00	8.9	1,382,856.95	9.1	20,525.95-	1.5
1,108,234.00	65.8	1,094,427.50	64.6	13,806.50	1.2	510000 Personnel Related Exp	9,905,085.00	64.6	10,340,840.26	67.8	435,755.26-	4.4

County of Sheboygan
Variance Analysis by Company
As of 9/30/2018

Sheriff

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						530000 Operating Expenses						
181,759.00	10.8	201,551.48	11.9	19,792.48-	10.9	531000 Purchased Services	1,641,487.00	10.7	1,775,227.07	11.6	133,740.07-	8.1
8,524.00	.5	7,522.82	.4	1,001.18	11.7	532000 Repair & Maintenance	91,498.00	.6	65,990.36	.4	25,507.64	27.9
53,259.00	3.2	65,917.97	3.9	12,658.97-	23.8	533000 General Operating	535,524.00	3.5	522,683.04	3.4	12,840.96	2.4
23,548.00	1.4	42,295.28	2.5	18,747.28-	79.6	534000 Fixed Charges	255,502.00	1.7	291,433.33	1.9	35,931.33-	14.1
267,090.00	15.9	317,287.55	18.7	50,197.55-	18.8	530000 Operating Expenses	2,524,011.00	16.5	2,655,333.80	17.4	131,322.80-	5.2
						540000 Capital Projects						
						550000 Interdepartmental Cha						
345,368.00	20.5	317,740.71	18.8	27,627.29	8.0	551000 Employee Related Ins	2,311,001.00	15.1	2,226,816.02	14.6	84,184.98	3.6
8,918.00	.5	8,915.59	.5	2.41		551900 Insurance Charges	80,241.00	.5	80,240.23	.5	.77	
209.00				209.00	100.0	552000 Repairs & Maintenanc	1,875.00		1,542.02		332.98	17.8
29,377.00	1.7	28,240.74	1.7	1,136.26	3.9	553000 System Operation Cha	264,349.00	1.7	265,197.71	1.7	848.71-	.3
						554000 Public Safety Charge	150.00				150.00	100.0
8,123.00	.5	8,091.36	.5	31.64	.4	556000 Other Interdepartmen	73,098.00	.5	72,884.98	.5	213.02	.3
391,995.00	23.3	362,988.40	21.4	29,006.60	7.4	550000 Interdepartmental Cha	2,730,714.00	17.8	2,646,680.96	17.4	84,033.04	3.1
						560000 Capital Outlay						
						565000 Machinery & Equipmen	78,111.00	.5	79,969.81	.5	1,858.81-	2.4
						567000 Vehicles	258,748.00	1.7	270,391.50	1.8	11,643.50-	4.5
						560000 Capital Outlay	336,859.00	2.2	350,361.31	2.3	13,502.31-	4.0
						570000 Depreciation						
						580000 Debt Service						
						599001 Expense Budget Target						
1,767,319.00	104.9	1,774,703.45	104.7	7,384.45-	.4	500000 Expense/Expenditure	15,496,669.00	101.1	15,993,216.33	104.9	496,547.33-	3.2
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
25,000.00	1.5	25,000.00	1.5			631000 General Fund	75,000.00	.5	75,000.00	.5		
						631500 Land Records Usage	13,111.00	.1	13,252.81	.1	141.81-	1.1
25,000.00	1.5	25,000.00	1.5			630000 Opt'g Transfers from	88,111.00	.6	88,252.81	.6	141.81-	.2
25,000.00	1.5	25,000.00	1.5			600000 Other Financing Source	88,111.00	.6	88,252.81	.6	141.81-	.2

County of Sheboygan
Variance Analysis by Company
As of 9/30/2018

Sheriff

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
57,767.00-	3.4	55,428.31-	3.3	2,338.69	4.0	Current Change in Fund Balance	84,375.00-	.6	663,617.87-	4.4	579,242.87-	686.5

VARIANCE REPORT FOR DEPARTMENT -- TREASURER
FOR THE QUARTER ENDING 09/30/2018

TIMING / G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
Taxes		
Property Tax Levy	8,764.42	Omitted taxes received from T Greenbush, being a one-time item of $1700 and change in MFL settlement formula.
Sales and Use Tax	21,280.17	Lost 119.342 acres of agriculture use land in 2017 that was invoiced in 2018, being a larger number of acres than anticipated.
Intergovernmental Revenues		
State Gov't Pay't Lieu Tax	1,646.12	Received higher than anticipated PILT payment.
Interest and Other Revenue		
Other Misc. Revenue	135,239.56	Year-to-date revenue on the sale of tax foreclosed properties. As properties are procured and sold throughout the year this number will vary from quarter to quarter.
Personnel Related Expenditure		
Wages	8,212.25	Total budgeted rate per hour vs. actual, $735; spread for tax collection LTE's is for 12 months, $1040; team member with unpaid leave, $4970; special project LTE wage for budgeting purposes stated higher than actual, $890; and special project LTE worked less hours than budgeted, $500.
Benefits	2,826.23	Reasons stated in Wages has direct effect on positive variance for Benefits for full time employees.

Operating Expenses		
Purchased Services	22,377.63	Budget spread for cash audit was keyed in the wrong month, $8K; unexpended In Rem fees due to smaller group this year, $10,074; banking fees for Sept not received until after month end close as well as doing better than budget, $2300; and fewer properties with improvements incurring utility expenses, $2K.
General Operating	10,013.07	The following items were less than anticipated for the third quarter - advertising, $1500; travel and meals, $700; In Rem filing fees, $700; and postage, $2600. Storage/conference furniture and carpet a work-in-progress, $3K. Waiting on IT to respond with regard to camera install, $1500.
Interdepartmental Charges		
Employee Related Insurance	11,621.42	HRA differences between budget and actual, $711; lower than projected increase in health and dental costs, $11,096; and all other insurances higher than anticipated, $186.
Capital Outlay	(82,655.78)	Land Information Council projects that are offset by 168.631500, Land Records Usage, $13,300; and In Rem costs offset by 167.466135, Gain/Loss on Sale of Asset, $69,300.
Variances Less Than Justification Threshold	**(2,822.39)**	
TOTAL	**136,502.70**	

County of Sheboygan
Variance Analysis by Company
As of 9/30/2018

Treasurer

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
50,972.00	90.7	51,020.05	100.4	48.05	.1	411000 Property Tax Levy	462,242.00	85.4	471,006.42	66.5	8,764.42	1.9
5,010.00	8.9	285.78-	.6	5,295.78-	105.7	412000 Sales and Use	5,090.00	.9	26,370.17	3.7	21,280.17	418.1
						414000 In Rem Fees	1,875.00	.3	2,175.00	.3	300.00	16.0
55,982.00	99.6	50,734.27	99.9	5,247.73-	9.4	410000 Taxes	469,207.00	86.6	499,551.59	70.5	30,344.59	6.5
						420000 Intergovernmental Rev						
						421000 Federal Grants	1,330.00	.2	1,238.04	.2	91.96-	6.9
						423000 State Grants			101.22		101.22	
						424900 State Gov't Payt Lie	69,000.00	12.7	70,646.12	10.0	1,646.12	2.4
						420000 Intergovernmental Rev	70,330.00	13.0	71,985.38	10.2	1,655.38	2.4
						430000 Licenses and Permits						
						450000 Public Charges for Se						
213.00	.4	66.25	.1	146.75-	68.9	451000 General Government	1,913.00	.4	1,380.34	.2	532.66-	27.8
213.00	.4	66.25	.1	146.75-	68.9	450000 Public Charges for Se	1,913.00	.4	1,380.34	.2	532.66-	27.8
						460000 Interest and Other Re						
13.00		3.79		9.21-	70.8	466000 Other Miscellaneous	113.00		135,352.56	19.1	135,239.56*******	
13.00		3.79		9.21-	70.8	460000 Interest and Other Re	113.00		135,352.56	19.1	135,239.56*******	
						470000 Interdepartmental Rev						
2.00				2.00-	100.0	473000 System Operation Rev	18.00				18.00-	100.0
2.00				2.00-	100.0	470000 Interdepartmental Rev	18.00				18.00-	100.0
56,210.00	100.0	50,804.31	100.0	5,405.69-	9.6	400000 Revenues	541,581.00	100.0	708,269.87	100.0	166,688.87	30.8
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
30,490.00	54.2	27,596.54	54.3	2,893.46	9.5	511000 Wages	274,410.00	50.7	266,197.75	37.6	8,212.25	3.0
4,353.00	7.7	3,819.33	7.5	533.67	12.3	512000 Benefits	39,168.00	7.2	36,341.77	5.1	2,826.23	7.2
34,843.00	62.0	31,415.87	61.8	3,427.13	9.8	510000 Personnel Related Exp	313,578.00	57.9	302,539.52	42.7	11,038.48	3.5
						530000 Operating Expenses						
2,985.00	5.3	2,212.98-	4.4	5,197.98	174.1	531000 Purchased Services	56,076.00	10.4	33,698.37	4.8	22,377.63	39.9
570.00	1.0	2,814.22	5.5	2,244.22-	393.7	532000 Repair & Maintenance	6,795.00	1.3	7,066.05	1.0	271.05-	4.0
3,607.00	6.4	7,626.07	15.0	4,019.07-	111.4	533000 General Operating	46,563.00	8.6	36,549.93	5.2	10,013.07	21.5
120.00	.2	117.82	.2	2.18	1.8	534000 Fixed Charges	1,080.00	.2	1,060.38	.1	19.62	1.8

County of Sheboygan
Variance Analysis by Company
As of 9/30/2018

Treasurer

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
19.00		169.37	.3	150.37-	791.4	535000 Bad Debt Expense	166.00		156.94		9.06	5.5
7,301.00	13.0	8,514.50	16.8	1,213.50-	16.6	530000 Operating Expenses	110,680.00	20.4	78,531.67	11.1	32,148.33	29.0
						550000 Interdepartmental Cha						
9,748.00	17.3	11,266.68	22.2	1,518.68-	15.6	551000 Employee Related Ins	87,720.00	16.2	76,098.58	10.7	11,621.42	13.2
193.00	.3	191.83	.4	1.17	.6	551900 Insurance Charges	1,727.00	.3	1,726.51	.2	.49	
92.00	.2			92.00	100.0	552000 Repairs & Maintenanc	826.00	.2			826.00	100.0
6,778.00	12.1	6,679.42	13.1	98.58	1.5	553000 System Operation Cha	60,994.00	11.3	61,282.80	8.7	288.80-	.5
131.00	.2	131.00	.3			556000 Other Interdepartmen	1,179.00	.2	1,179.00	.2		
16,942.00	30.1	18,268.93	36.0	1,326.93-	7.8	550000 Interdepartmental Cha	152,446.00	28.1	140,286.89	19.8	12,159.11	8.0
						560000 Capital Outlay						
		69,354.61	136.5	69,354.61-		561000 Land			69,354.61	9.8	69,354.61-	
						566200 Computer Equipment			13,301.17	1.9	13,301.17-	
		69,354.61	136.5	69,354.61-		560000 Capital Outlay			82,655.78	11.7	82,655.78-	
						570000 Depreciation						
						580000 Debt Service						
						599001 Expense Budget Target						
59,086.00	105.1	127,553.91	251.1	68,467.91-	115.9	500000 Expense/Expenditure	576,704.00	106.5	604,013.86	85.3	27,309.86-	4.7
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
4,160.00	7.4	2,186.54	4.3	1,973.46	47.4	631500 Land Records Usage	39,657.00	7.3	36,780.69	5.2	2,876.31	7.3
4,160.00	7.4	2,186.54	4.3	1,973.46	47.4	630000 Opt'g Transfers from	39,657.00	7.3	36,780.69	5.2	2,876.31	7.3
4,160.00	7.4	2,186.54	4.3	1,973.46	47.4	600000 Other Financing Source	39,657.00	7.3	36,780.69	5.2	2,876.31	7.3
1,284.00	2.3	74,563.06-	146.8	75,847.06	*******	Current Change in Fund Balance	4,534.00	.8	141,036.70	19.9	136,502.70	*******

VARIANCE REPORT FOR DEPARTMENT -- UW-EXTENSION
FOR THE QUARTER ENDING 09/30/2018

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Public Charges for Services		
	General Government	1,701.74	Master Gardener registration was higher than anticipated.
	Interest and Other Revenue		
	Other Misc. Revenue	(1,366.17)	Less shipping reimbursements than anticipated.
	Operating Expenses		
X	Purchased Services	1,504.05	Telephone expense is under budget due to timing of invoice from UW-Sheboygan. Lab Analysis expenses have not yet been paid out due the water testing program starting at a later date.
X	General Operating	7,084.73	Mileage less than budgeted due to timing of programs put on by educators. Postage is less than budgeted due to timing of invoice received from UW-Sheboygan and programming supplies less than budgeted due to large order at the end of 2017.
	Variances Less Than Justification Threshold	**674.29**	
	TOTAL	**9,598.64**	

County of Sheboygan
Variance Analysis by Company
As of 9/30/2018

UW Extension

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
35,995.00	98.3	35,994.67	89.0	.33-		411000 Property Tax Levy	323,953.00	92.2	323,951.99	92.1	1.01-	
35,995.00	98.3	35,994.67	89.0	.33-		410000 Taxes	323,953.00	92.2	323,951.99	92.1	1.01-	
						420000 Intergovernmental Rev						
						450000 Public Charges for Se						
542.00	1.5	3,721.40	9.2	3,179.40	586.6	451000 General Government	13,876.00	3.9	15,577.74	4.4	1,701.74	12.3
75.00	.2	170.00	.4	95.00	126.7	457000 Conservation and Dev	500.00	.1	474.00	.1	26.00-	5.2
617.00	1.7	3,891.40	9.6	3,274.40	530.7	450000 Public Charges for Se	14,376.00	4.1	16,051.74	4.6	1,675.74	11.7
						460000 Interest and Other Re						
9.00		46.19	.1	37.19	413.2	461000 Interest Income	75.00		329.51	.1	254.51	339.3
		504.10	1.2	504.10		466000 Other Miscellaneous	12,900.00	3.7	11,533.83	3.3	1,366.17-	10.6
9.00		550.29	1.4	541.29	*******	460000 Interest and Other Re	12,975.00	3.7	11,863.34	3.4	1,111.66-	8.6
						470000 Interdepartmental Rev						
36,621.00	100.0	40,436.36	100.0	3,815.36	10.4	400000 Revenues	351,304.00	100.0	351,867.07	100.0	563.07	.2
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
8,372.00	22.9	8,402.62	20.8	30.62-	.4	511000 Wages	84,622.00	24.1	84,904.70	24.1	282.70-	.3
1,181.00	3.2	1,146.35	2.8	34.65	2.9	512000 Benefits	11,731.00	3.3	11,404.59	3.2	326.41	2.8
9,553.00	26.1	9,548.97	23.6	4.03		510000 Personnel Related Exp	96,353.00	27.4	96,309.29	27.4	43.71	
						530000 Operating Expenses						
16,724.00	45.7	16,423.46	40.6	300.54	1.8	531000 Purchased Services	154,803.00	44.1	153,298.95	43.6	1,504.05	1.0
500.00	1.4			500.00	100.0	532000 Repair & Maintenance	4,500.00	1.3	5,143.05	1.5	643.05-	14.3
2,082.00	5.7	1,816.49	4.5	265.51	12.8	533000 General Operating	28,985.00	8.3	21,900.27	6.2	7,084.73	24.4
959.00	2.6	927.17	2.3	31.83	3.3	534000 Fixed Charges	8,625.00	2.5	8,344.53	2.4	280.47	3.3
20,265.00	55.3	19,167.12	47.4	1,097.88	5.4	530000 Operating Expenses	196,913.00	56.1	188,686.80	53.6	8,226.20	4.2
						550000 Interdepartmental Cha						
5,267.00	14.4	5,225.22	12.9	41.78	.8	551000 Employee Related Cha	35,136.00	10.0	35,097.68	10.0	38.32	.1
144.00	.4	142.91	.4	1.09	.8	551900 Insurance Charges	1,289.00	.4	1,286.27	.4	2.73	.2
2,623.00	7.2	2,455.92	6.1	167.08	6.4	553000 System Operation Cha	23,605.00	6.7	22,880.39	6.5	724.61	3.1
8,034.00	21.9	7,824.05	19.3	209.95	2.6	550000 Interdepartmental Cha	60,030.00	17.1	59,264.34	16.8	765.66	1.3

County of Sheboygan
Variance Analysis by Company
As of 9/30/2018

UW Extension

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						560000 Capital Outlay						
						570000 Depreciation						
37,852.00	103.4	36,540.14	90.4	1,311.86	3.5	500000 Expense/Expenditure	353,296.00	100.6	344,260.43	97.8	9,035.57	2.6
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
1,231.00-	3.4	3,896.22	9.6	5,127.22	416.5	Current Change in Fund Balance	1,992.00-	.6	7,606.64	2.2	9,598.64	481.9

VARIANCE REPORT FOR DEPARTMENT -- UW GREEN BAY - SHEBOYGAN CAMPUS
FOR THE QUARTER ENDING 09/30/2018

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Operating Expenses		
X	Repairs and Maintenance	5,476.50	Structural projects not yet completed and routine maintenance costs less than budgeted.
	Interdepartmental Charges		
	Repairs & Maintenance Charges	(1,513.45)	Parking lot snow removal done in February by the Highway Department was not budgeted for as the campus normally does their own snow removal.
	Variances Less Than Justification Threshold	**(307.74)**	
	TOTAL	**3,655.31**	

County of Sheboygan
Variance Analysis by Company
As of 9/30/2018

UW Green Bay - Sheboygan Campus

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
9,205.00	100.0	9,205.08	100.0	.08		411000 Property Tax Levy	82,845.00	100.0	82,845.76	100.0	.76	
9,205.00	100.0	9,205.08	100.0	.08		410000 Taxes	82,845.00	100.0	82,845.76	100.0	.76	
						420000 Intergovernmental Rev						
						460000 Interest and Other Re						
9,205.00	100.0	9,205.08	100.0	.08		400000 Revenues	82,845.00	100.0	82,845.76	100.0	.76	
						500000 Expense/Expenditure						
						530000 Operating Expenses						
28,606.00	310.8	10,373.36	112.7	18,232.64	63.7	532000 Repair & Maintenance	75,130.00	90.7	69,653.50	84.1	5,476.50	7.3
						533000 General Operating	600.00	.7	910.00	1.1	310.00-	51.7
28,606.00	310.8	10,373.36	112.7	18,232.64	63.7	530000 Operating Expenses	75,730.00	91.4	70,563.50	85.2	5,166.50	6.8
						550000 Interdepartmental Cha						
1,582.00	17.2	1,579.50	17.2	2.50	.2	551900 Insurance Charges	14,217.00	17.2	14,215.50	17.2	1.50	
91.00	1.0			91.00	100.0	552000 Repairs & Maintenanc	817.00	1.0	2,330.45	2.8	1,513.45-	185.2
1,673.00	18.2	1,579.50	17.2	93.50	5.6	550000 Interdepartmental Cha	15,034.00	18.1	16,545.95	20.0	1,511.95-	10.1
						560000 Capital Outlay						
						570000 Depreciation						
30,279.00	328.9	11,952.86	129.9	18,326.14	60.5	500000 Expense/Expenditure	90,764.00	109.6	87,109.45	105.1	3,654.55	4.0
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
21,074.00-	228.9	2,747.78-	29.9	18,326.22	87.0	Current Change in Fund Balance	7,919.00-	9.6	4,263.69-	5.1	3,655.31	46.2

VARIANCE REPORT FOR DEPARTMENT -- VETERANS COMMISSION
FOR THE QUARTER ENDING 09/30/2018

TIMING / G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
Personnel Related Expenditure		
Wages	1,160.00	Currently no Commissioner doing office hours.
Operating Expenses		
Purchased Services	2,470.36	Assistance requests down.
General Operating	6,419.28	Assistance requests down.
Variances Less Than Justification Threshold	**90.36**	
TOTAL	**10,140.00**	

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
1,869.00	100.0	1,869.08	100.0	.08		411000 Property Tax Levy	16,821.00	100.0	16,821.76	100.0	.76	
1,869.00	100.0	1,869.08	100.0	.08		410000 Taxes	16,821.00	100.0	16,821.76	100.0	.76	
						460000 Interest and Other Re						
1,869.00	100.0	1,869.08	100.0	.08		400000 Revenues	16,821.00	100.0	16,821.76	100.0	.76	
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
167.00	8.9			167.00	100.0	511000 Wages	1,500.00	8.9	340.00	2.0	1,160.00	77.3
12.25	.7			12.25	100.0	512000 Benefits	110.25	.7	26.01	.2	84.24	76.4
179.25	9.6			179.25	100.0	510000 Personnel Related Exp	1,610.25	9.6	366.01	2.2	1,244.24	77.3
						530000 Operating Expenses						
419.00	22.4	256.42	13.7	162.58	38.8	531000 Purchased Services	3,751.00	22.3	1,280.64	7.6	2,470.36	65.9
1,033.00	55.3			1,033.00	100.0	533000 General Operating	11,605.00	69.0	5,185.72	30.8	6,419.28	55.3
1,452.00	77.7	256.42	13.7	1,195.58	82.3	530000 Operating Expenses	15,356.00	91.3	6,466.36	38.4	8,889.64	57.9
						550000 Interdepartmental Cha						
.50				.50	100.0	551000 Employee Related Ins	4.50		.89		3.61	80.2
9.00	.5	8.67	.5	.33	3.7	551900 Insurance Charges	79.00	.5	77.99	.5	1.01	1.3
42.00	2.2	41.58	2.2	.42	1.0	553000 System Operation Cha	375.00	2.2	374.26	2.2	.74	.2
51.50	2.8	50.25	2.7	1.25	2.4	550000 Interdepartmental Cha	458.50	2.7	453.14	2.7	5.36	1.2
						560000 Capital Outlay						
						570000 Depreciation						
1,682.75	90.0	306.67	16.4	1,376.08	81.8	500000 Expense/Expenditure	17,424.75	103.6	7,285.51	43.3	10,139.24	58.2
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
186.25	10.0	1,562.41	83.6	1,376.16	738.9	Current Change in Fund Balance	603.75-	3.6	9,536.25	56.7	10,140.00	*******

VARIANCE REPORT FOR DEPARTMENT -- VETERANS SERVICES
FOR THE QUARTER ENDING 09/30/2018

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Interest and Other Revenue		
	Donations	1,230.00	Donation for Veterans and Veterans Treatment Court.
	Operating Expenses		
X	General Operating	1,471.20	Some flags still need to be ordered.
	Variances Less Than Justification Threshold	**2,607.25**	
	TOTAL	**5,308.45**	

County of Sheboygan
Variance Analysis by Company
As of 9/30/2018

Veterans Services

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
21,143.00	100.0	21,142.58	100.0	.42-		411000 Property Tax Levy	190,284.00	93.6	190,283.26	93.0	.74-	
21,143.00	100.0	21,142.58	100.0	.42-		410000 Taxes	190,284.00	93.6	190,283.26	93.0	.74-	
						420000 Intergovernmental Rev						
						423000 State Grants	13,000.00	6.4	13,000.00	6.4		
						420000 Intergovernmental Rev	13,000.00	6.4	13,000.00	6.4		
						450000 Public Charges for Se						
						460000 Interest and Other Re						
						465000 Donations			1,230.00	.6	1,230.00	
						460000 Interest and Other Re			1,230.00	.6	1,230.00	
21,143.00	100.0	21,142.58	100.0	.42-		400000 Revenues	203,284.00	100.0	204,513.26	100.0	1,229.26	.6
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
12,303.00	58.2	12,350.72	58.4	47.72-	.4	511000 Wages	119,955.00	59.0	120,418.81	58.9	463.81-	.4
1,734.00	8.2	1,674.55	7.9	59.45	3.4	512000 Benefits	16,913.00	8.3	16,328.01	8.0	584.99	3.5
14,037.00	66.4	14,025.27	66.3	11.73	.1	510000 Personnel Related Exp	136,868.00	67.3	136,746.82	66.9	121.18	.1
						530000 Operating Expenses						
134.00	.6	78.61	.4	55.39	41.3	531000 Purchased Services	1,200.00	.6	708.11	.3	491.89	41.0
132.00	.6	36.86	.2	95.14	72.1	532000 Repair & Maintenance	1,186.00	.6	369.74	.2	816.26	68.8
467.00	2.2	1,650.94	7.8	1,183.94-	253.5	533000 General Operating	16,627.00	8.2	15,155.80	7.4	1,471.20	8.8
						534000 Fixed Charges	25.00		25.00			
733.00	3.5	1,766.41	8.4	1,033.41-	141.0	530000 Operating Expenses	19,038.00	9.4	16,258.65	7.9	2,779.35	14.6
						550000 Interdepartmental Cha						
5,297.00	25.1	5,242.81	24.8	54.19	1.0	551000 Employee Related Ins	35,666.00	17.5	35,335.42	17.3	330.58	.9
78.00	.4	76.83	.4	1.17	1.5	551900 Insurance Charges	693.00	.3	691.51	.3	1.49	.2
1,216.00	5.8	1,086.58	5.1	129.42	10.6	553000 System Operation Cha	10,932.00	5.4	10,085.41	4.9	846.59	7.7
6,591.00	31.2	6,406.22	30.3	184.78	2.8	550000 Interdepartmental Cha	47,291.00	23.3	46,112.34	22.5	1,178.66	2.5
						560000 Capital Outlay						
						570000 Depreciation						

County of Sheboygan
Variance Analysis by Company
As of 9/30/2018

Veterans Services

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
21,361.00	101.0	22,197.90	105.0	836.90-	3.9	500000 Expense/Expenditure	203,197.00	100.0	199,117.81	97.4	4,079.19	2.0
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
218.00-	1.0	1,055.32-	5.0	837.32-	384.1	Current Change in Fund Balance	87.00		5,395.45	2.6	5,308.45	*******

VARIANCE REPORT FOR DEPARTMENT -- HEALTH & HUMAN SERVICES FUND
FOR THE QUARTER ENDING 09/30/2018

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Intergovernmental Revenues		
X	Federal Grants	23,391.59	Grants are claimed as supported by allowable expenses.
X	State Grants	(179,693.99)	Grants are claimed as supported by allowable expenses.
	Licenses & Permits		
	Business Licenses	20,314.74	More Environmental Health inspections permits were issued.
	Public Charges for Services		
	General Government	(9,449.59)	Economic Support incentive revenues are recorded in Other Misc. Revenue below.
	Health Care Services	(1,476.17)	Child Support DNA payments received are dependent on state collection.
	H & HS Services	(109,348.23)	Client program eligibility fluctuates from year to year resulting in fluctuations in program revenue.
	Interest and Other Revenue		
X	Donations	39,270.78	Reimbursement from state for buses was budgeted later in the year.
	Other Misc. Revenue	8,559.07	Includes performance incentives for Economic Support.
	Personnel Related Expenditure		
	Wages	224,749.93	The department has had several position vacancies in the first few months which is offset by sick and vacation payouts related to retirements which are not budgeted for.
	Overtime	(8,693.38)	After hours demands have increased. Current staff working overtime to compensate for vacancies.
	Benefits	47,843.20	Relates to position vacancies.

	Operating Expenses		
	Purchased Services	219,238.34	Purchased services fluctuate based on current client needs. This variance includes savings in Child Caring Institutions and mentoring. These are offset by increased spending for placements at Winnebago, IMD, and Foster homes.
	Repairs and Maintenance	(3,749.01)	Printer maintenance contract from switching to lease program.
	General Operating	81,395.88	Includes carryover and current year budget for office furniture upgrades that are in process as well as carryover for additional building safety upgrades.
	Fixed Charges	5,182.91	Includes savings on building rent for meal sites and job center as well as savings on printer leases.
	Bad Debt Expense	(6,297.82)	Write off of uncollectible accounts which are past the statute of limitations.
	Interdepartmental Charges		
	Employee Related Insurance	125,500.01	Relates to position vacancies.
	Repairs & Maintenance Charges	31,713.77	Fluctuation in building services charges.
	System Operation Charges	10,677.68	Reduction of printing needs.
	Public Safety Charges	5,126.40	Detective Services for Economic Support Fluctuate each year.
X	**Capital Outlay**	(74,714.00)	Bus purchase payment budgeted later in the year.
	Variances Less Than Justification Threshold	**(63.59)**	
	TOTAL	**451,198.16**	

County of Sheboygan

Variance Analysis by Fund

As of 9/30/2018

Health & Human Services Fund

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
1,659,934.00	58.9	1,659,934.00	58.3			411000 Property Tax Levy	8,785,941.00	34.6	8,785,941.00	34.9		
1,659,934.00	58.9	1,659,934.00	58.3			410000 Taxes	8,785,941.00	34.6	8,785,941.00	34.9		
						420000 Intergovernmental Revenues						
96,678.00	3.4	80,092.95	2.8	16,585.05-	17.2	421000 Federal Grants	870,100.00	3.4	893,491.59	3.5	23,391.59	2.7
738,304.00	26.2	758,792.30	26.7	20,488.30	2.8	423000 State Grants	12,834,457.00	50.5	12,654,763.01	50.3	179,693.99-	1.4
834,982.00	29.6	838,885.25	29.5	3,903.25	.5	420000 Intergovernmental Revenues	13,704,557.00	54.0	13,548,254.60	53.8	156,302.40-	1.1
						430000 Licenses and Permits						
27,191.00	1.0	27,466.06	1.0	275.06	1.0	431000 Business Licenses	244,715.00	1.0	265,029.74	1.1	20,314.74	8.3
27,191.00	1.0	27,466.06	1.0	275.06	1.0	430000 Licenses and Permits	244,715.00	1.0	265,029.74	1.1	20,314.74	8.3
						440000 Fines, Forfeits & Penalties						
						450000 Public Charges for Services						
9,706.00	.3	6,173.24	.2	3,532.76-	36.4	451000 General Government	82,342.00	.3	72,892.41	.3	9,449.59-	11.5
18.00				18.00-	100.0	452000 Public Safety	150.00		98.70		51.30-	34.2
625.00		311.48		313.52-	50.2	454000 Health Care Services	5,625.00		4,148.83		1,476.17-	26.2
272,721.00	9.7	245,942.33	8.6	26,778.67-	9.8	455000 Health & Human Services	2,454,671.00	9.7	2,345,322.77	9.3	109,348.23-	4.5
283,070.00	10.0	252,427.05	8.9	30,642.95-	10.8	450000 Public Charges for Services	2,542,788.00	10.0	2,422,462.71	9.6	120,325.29-	4.7
						460000 Interest and Other Revenue						
12,062.00	.4	66,584.63	2.3	54,522.63	452.0	465000 Donations	108,552.00	.4	147,822.78	.6	39,270.78	36.2
523.00		807.24		284.24	54.3	466000 Other Miscellaneous Revenues	4,705.00		13,264.07	.1	8,559.07	181.9
12,585.00	.4	67,391.87	2.4	54,806.87	435.5	460000 Interest and Other Revenue	113,257.00	.4	161,086.85	.6	47,829.85	42.2
						470000 Interdepartmental Revenue						
17.00				17.00-	100.0	474000 Public Safety Revenue	151.00				151.00-	100.0
25.00				25.00-	100.0	476000 Other Interdepartmental Rev.	225.00		232.00		7.00	3.1
42.00				42.00-	100.0	470000 Interdepartmental Revenue	376.00		232.00		144.00-	38.3
2,817,804.00	100.0	2,846,104.23	100.0	28,300.23	1.0	400000 Revenues	25,391,634.00	100.0	25,183,006.90	100.0	208,627.10-	.8
						500000 Expense/Expenditure						
						510000 Personnel Related Expenditures						
844,278.00	30.0	817,807.80	28.7	26,470.20	3.1	511000 Wages	8,221,871.00	32.4	8,005,814.45	31.8	216,056.55	2.6
117,943.00	4.2	112,860.28	4.0	5,082.72	4.3	512000 Benefits	1,149,370.00	4.5	1,101,526.80	4.4	47,843.20	4.2
962,221.00	34.1	930,668.08	32.7	31,552.92	3.3	510000 Personnel Related Expenditures	9,371,241.00	36.9	9,107,341.25	36.2	263,899.75	2.8

County of Sheboygan

Variance Analysis by Fund

As of 9/30/2018

Health & Human Services Fund

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						530000 Operating Expenses						
1,224,957.00	43.5	1,233,079.55	43.3	8,122.55-	.7	531000 Purchased Services	11,195,186.00	44.1	10,975,947.66	43.6	219,238.34	2.0
612.00		2,705.97	.1	2,093.97-	342.2	532000 Repair & Maintenance	26,490.00	.1	30,239.01	.1	3,749.01-	14.2
120,449.00	4.3	133,916.51	4.7	13,467.51-	11.2	533000 General Operating	1,256,351.00	4.9	1,174,955.12	4.7	81,395.88	6.5
10,214.00	.4	1,895.21	.1	8,318.79	81.4	534000 Fixed Charges	91,903.00	.4	86,720.09	.3	5,182.91	5.6
		3,031.82	.1	3,031.82-		535000 Bad Debt Expense			6,297.82		6,297.82-	
1,356,232.00	48.1	1,374,629.06	48.3	18,397.06-	1.4	530000 Operating Expenses	12,569,930.00	49.5	12,274,159.70	48.7	295,770.30	2.4
						540000 Capital Projects						
						550000 Interdepartmental Charges						
340,520.00	12.1	320,466.99	11.3	20,053.01	5.9	551000 Employee Related Insurance	2,295,196.00	9.0	2,169,695.99	8.6	125,500.01	5.5
6,902.00	.2	6,841.57	.2	60.43	.9	551900 Insurance Charges	61,626.00	.2	61,574.29	.2	51.71	.1
44,759.00	1.6	50,080.96	1.8	5,321.96-	11.9	552000 Repairs & Maintenance Charges	402,673.00	1.6	370,959.23	1.5	31,713.77	7.9
79,765.00	2.8	74,629.43	2.6	5,135.57	6.4	553000 System Operation Charges	717,223.00	2.8	706,545.32	2.8	10,677.68	1.5
750.00		648.38		101.62	13.5	554000 Public Safety Charges	6,750.00		1,623.60		5,126.40	75.9
76.00				76.00	100.0	555000 Health & Human Services Chrgs	80.00				80.00	100.0
19,047.00	.7	18,337.97	.6	709.03	3.7	556000 Other Interdepartmental Chrgs	171,404.00	.7	169,684.36	.7	1,719.64	1.0
491,819.00	17.5	471,005.30	16.5	20,813.70	4.2	550000 Interdepartmental Charges	3,654,952.00	14.4	3,480,082.79	13.8	174,869.21	4.8
						560000 Capital Outlay						
		74,714.00	2.6	74,714.00-		567000 Vehicles			74,714.00	.3	74,714.00-	
		74,714.00	2.6	74,714.00-		560000 Capital Outlay			74,714.00	.3	74,714.00-	
						570000 Depreciation						
						580000 Debt Service						
						599001 Expense Budget Target						
2,810,272.00	99.7	2,851,016.44	100.2	40,744.44-	1.4	500000 Expense/Expenditure	25,596,123.00	100.8	24,936,297.74	99.0	659,825.26	2.6
						600000 Other Financing Sources						
						630000 Opt'g Transfers from Funds						
						700000 Other Financing Uses						
						720000 Transfer to Other Fund						
7,532.00	.3	4,912.21-	.2	12,444.21-	165.2	Current Change in Fund Balance	204,489.00-	.8	246,709.16	1.0	451,198.16	220.6

VARIANCE REPORT FOR DEPARTMENT -- ROCKY KNOLL HCC
FOR THE QUARTER ENDING 09/30/2018

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Intergovernmental Revenues		
	Charges to State of Wisconsin	45,463.00	WI actual SFY18 SP payments rate was higher than Budgeted.
	Public Charges for Services		
	Health Care Services	(201,426.07)	Due to lower Census (Daily Avg 123.5) during the 2nd & 3rd Qtr.; YTD Daily Avg 126.4.
	Interest and Other Revenue		
	Other Misc. Revenue	18,137.95	Recovered-unclaimed property from the State of WI and Focus on Energy Credits were higher the budgeted.
	Interdepartmental Revenue		
	Other Interdept'l Revenue	(34,953.91)	Minimal ESW staffing was needed during the first 3 Qtrs. to clean the New Highway Department Buildings.
	Personnel Related Expenditure		
	Wages	301,138.57	PM & Night nursing shifts are being staffed at min levels, do to staffing shortages on those shifts.
	Overtime	(31,106.07)	Overtime due to staffing shortages.
	Benefits	59,323.43	Benefits calculation is based off of wages and reflects the lower wages.
	Operating Expenses		
	Repairs and Maintenance	(18,501.42)	The Boiler House Floor/Ceiling Repair was more extensive then original budgeted for; projects slated for the 2nd half of 2018 have been pushed back to 2019.
X	General Operating	20,063.91	Purchase for General Supplies will be made later this year.
	Fixed Charges	7,228.54	Reduced need to rent Nursing Equipment.
	Bad Debt Expense	15,000.00	Accounts Receivable write-offs are pending with the Health Care Center Committee.

Interdepartmental Charges		
Employee Related Insurance	147,505.45	Positive variance due to open positions and staff benefit plan options selected.
Repairs & Maintenance Charges	(3,462.59)	Electrical Repairs for the Boiler House.
Capital Outlay	48,888.40	The Double Decker HydroVection Oven, Vital Sign Monitors & Stair Chairs have not been purchased.
Depreciation	(451,129.12)	By practice depreciation is not budgeted.
Variances Less Than Justification Threshold	**683.39**	
TOTAL	**(77,146.54)**	

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
55,907.00	3.0	55,907.00	5.5			411000 Property Tax Levy	503,163.00	4.6	503,163.00	4.7		
55,907.00	3.0	55,907.00	5.5			410000 Taxes	503,163.00	4.6	503,163.00	4.7		
						420000 Intergovernmental Rev						
874,605.00	46.7	114,644.00	11.2	759,961.00-	86.9	424000 Chges to State of WI	1,759,022.00	16.2	1,804,485.00	16.9	45,463.00	2.6
874,605.00	46.7	114,644.00	11.2	759,961.00-	86.9	420000 Intergovernmental Rev	1,759,022.00	16.2	1,804,485.00	16.9	45,463.00	2.6
						450000 Public Charges for Se						
20.00		31.06		11.06	55.3	451000 General Government	184.00		85.79		98.21-	53.4
		12.50		12.50		452000 Public Safety			47.50		47.50	
936,426.00	50.0	852,138.40	83.3	84,287.60-	9.0	454000 Health Care Services	8,521,769.00	78.6	8,320,342.93	78.0	201,426.07-	2.4
936,446.00	50.0	852,181.96	83.3	84,264.04-	9.0	450000 Public Charges for Se	8,521,953.00	78.6	8,320,476.22	78.0	201,476.78-	2.4
						460000 Interest and Other Re						
		99.90		99.90		461000 Interest Income			348.80		348.80	
						465000 Donations			721.78		721.78	
727.00		605.59	.1	121.41-	16.7	466000 Other Miscellaneous	17,090.00	.2	35,227.95	.3	18,137.95	106.1
727.00		705.49	.1	21.51-	3.0	460000 Interest and Other Re	17,090.00	.2	36,298.53	.3	19,208.53	112.4
						470000 Interdepartmental Rev						
4,563.00	.2			4,563.00-	100.0	476000 Other Interdepartmen	41,068.00	.4	6,114.09	.1	34,953.91-	85.1
4,563.00	.2			4,563.00-	100.0	470000 Interdepartmental Rev	41,068.00	.4	6,114.09	.1	34,953.91-	85.1
1,872,248.00	100.0	1,023,438.45	100.0	848,809.55-	45.3	400000 Revenues	10,842,296.00	100.0	10,670,536.84	100.0	171,759.16-	1.6
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
569,433.00	30.4	534,862.49	52.3	34,570.51	6.1	511000 Wages	5,104,055.00	47.1	4,834,022.50	45.3	270,032.50	5.3
77,416.00	4.1	71,604.08	7.0	5,811.92	7.5	512000 Benefits	704,414.00	6.5	645,090.57	6.0	59,323.43	8.4
646,849.00	34.5	606,466.57	59.3	40,382.43	6.2	510000 Personnel Related Exp	5,808,469.00	53.6	5,479,113.07	51.3	329,355.93	5.7
						530000 Operating Expenses						
113,170.00	6.0	119,524.40	11.7	6,354.40-	5.6	531000 Purchased Services	1,056,829.00	9.7	1,056,562.46	9.9	266.54	
79,018.00	4.2	24,232.22	2.4	54,785.78	69.3	532000 Repair & Maintenance	300,097.00	2.8	318,598.42	3.0	18,501.42-	6.2
107,198.00	5.7	99,944.72	9.8	7,253.28	6.8	533000 General Operating	1,009,954.00	9.3	989,890.09	9.3	20,063.91	2.0
3,041.00	.2	2,087.69	.2	953.31	31.3	534000 Fixed Charges	27,674.00	.3	20,445.46	.2	7,228.54	26.1
						535000 Bad Debt Expense	15,000.00	.1			15,000.00	100.0
302,427.00	16.2	245,789.03	24.0	56,637.97	18.7	530000 Operating Expenses	2,409,554.00	22.2	2,385,496.43	22.4	24,057.57	1.0

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						540000 Capital Projects						
						550000 Interdepartmental Cha						
236,005.00	12.6	210,713.61	20.6	25,291.39	10.7	551000 Employee Related Cha	1,588,151.00	14.6	1,440,645.55	13.5	147,505.45	9.3
3,735.00	.2	3,785.33	.4	50.33-	1.3	551900 Insurance Charges	33,975.00	.3	34,068.01	.3	93.01-	.3
616.00		688.42	.1	72.42-	11.8	552000 Repairs & Maintenanc	5,609.00	.1	9,071.59	.1	3,462.59-	61.7
10,877.00	.6	10,712.00	1.0	165.00	1.5	553000 System Operation Cha	98,967.00	.9	99,022.49	.9	55.49-	.1
17,877.00	1.0	18,124.28	1.8	247.28-	1.4	556000 Other Interdepartmen	162,664.00	1.5	163,118.52	1.5	454.52-	.3
269,110.00	14.4	244,023.64	23.8	25,086.36	9.3	550000 Interdepartmental Cha	1,889,366.00	17.4	1,745,926.16	16.4	143,439.84	7.6
						560000 Capital Outlay						
30,900.00	1.7	5,631.50	.6	25,268.50	81.8	565000 Machinery & Equipmen	62,400.00	.6	13,912.50	.1	48,487.50	77.7
						566200 Computer Equipment	10,500.00	.1	7,783.22	.1	2,716.78	25.9
						567000 Vehicles	34,000.00	.3	36,315.88	.3	2,315.88-	6.8
30,900.00	1.7	5,631.50	.6	25,268.50	81.8	560000 Capital Outlay	106,900.00	1.0	58,011.60	.5	48,888.40	45.7
						570000 Depreciation						
		25,093.82	2.5	25,093.82-		572000 Building			225,844.22	2.1	225,844.22-	
		10,219.67	1.0	10,219.67-		573000 Building Improvement			112,245.34	1.1	112,245.34-	
		1,703.31	.2	1,703.31-		574000 Improvements Non-Bld			15,329.84	.1	15,329.84-	
		10,235.06	1.0	10,235.06-		575000 Machinery & Equip De			97,709.72	.9	97,709.72-	
		47,251.86	4.6	47,251.86-		570000 Depreciation			451,129.12	4.2	451,129.12-	
						580000 Debt Service						
						599001 Expense Budget Target						
1,249,286.00	66.7	1,149,162.60	112.3	100,123.40	8.0	500000 Expense/Expenditure	10,214,289.00	94.2	10,119,676.38	94.8	94,612.62	.9
						600000 Other Financing Source						
						630000 Operat'g Transfers fr						
						700000 Other Financing Uses						
						720000 Oper'tg Transfer to O						
109,474.00	5.8	109,474.00	10.7			724000 Oper'tg Transf to Ca	109,474.00	1.0	109,474.00	1.0		
109,474.00	5.8	109,474.00	10.7			720000 Oper'tg Transfer to O	109,474.00	1.0	109,474.00	1.0		
109,474.00	5.8	109,474.00	10.7			700000 Other Financing Uses	109,474.00	1.0	109,474.00	1.0		

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						900000 Statistical Accounts O						
						920000 HCC Statistical Infor						
513,488.00	27.4	235,198.15-	23.0	748,686.15-	145.8	Current Change in Fund Balance	518,533.00	4.8	441,386.46	4.1	77,146.54-	14.9

VARIANCE REPORT FOR DEPARTMENT -- EMPLOYEE BENEFITS INSURANCE
FOR THE QUARTER ENDING 09/30/2018

TIMING / G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
Public Charges for Services		
Health Care Services	24,212.77	Revenues from Health & Dental are recording from the payroll system on a 26 payment cycle instead of a 12 payment cycle which would match the monthly budget calculation. Life insurance enrollment has increased.
Interest and Other Revenue		
Rent Revenue	4,422.00	Prairie States/InHealth Rent - cost decreased from 2017 to 2018.
Other Misc. Revenue	19,817.67	Some Retiree and COBRA dental premium payments received are paid in advance. Employees opted for changing coverage types. WCA GHT 2017 Wellness Grant received. Received 2015 rebate check from Caremark/CVS.
Interdepartmental Revenue		
Insurance & Employee Related	(535,464.02)	Budgeted employee enrollment for dental, health and group life were lower than actual 2018 budgeted enrollment.
Personnel Related Expenditure		
Benefits	216,922.14	Budgeted dental and health enrollment was less than anticipated. Fitness Center employee reimbursements were higher than anticipated. Worker's compensation claims were higher than anticipated.
Operating Expenses		
Purchased Services	23,237.75	Wellness reward incentives (Champion You) will be distributed at year end.
Fixed Charges	1,071.00	Prairie States/InHealth Rent - decrease in rent contract from 2017 to 2018.
Variances Less Than Justification Threshold	**382.19**	
TOTAL	**(245,398.50)**	

County of Sheboygan
Variance Analysis by Company
As of 9/30/2018

Employee Benefits Insurance

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
						450000 Public Charges for Se						
224,318.00	14.6	190,363.22	13.4	33,954.78-	15.1	454000 Health Care Services	1,887,113.00	17.6	1,911,325.77	18.7	24,212.77	1.3
224,318.00	14.6	190,363.22	13.4	33,954.78-	15.1	450000 Public Charges for Se	1,887,113.00	17.6	1,911,325.77	18.7	24,212.77	1.3
						460000 Interest and Other Re						
5,612.00	.4	10,986.00	.8	5,374.00	95.8	462000 Rent Revenue	50,508.00	.5	54,930.00	.5	4,422.00	8.8
10,046.00	.7	12,132.54	.9	2,086.54	20.8	466000 Other Misc. Revenue	90,411.00	.8	110,228.67	1.1	19,817.67	21.9
15,658.00	1.0	23,118.54	1.6	7,460.54	47.6	460000 Interest and Other Re	140,919.00	1.3	165,158.67	1.6	24,239.67	17.2
						470000 Interdepartmental Rev						
1,300,883.00	84.4	1,203,412.00	84.9	97,471.00-	7.5	471000 Insurance & Employee	8,664,682.00	81.0	8,129,217.98	79.7	535,464.02-	6.2
1,300,883.00	84.4	1,203,412.00	84.9	97,471.00-	7.5	470000 Interdepartmental Rev	8,664,682.00	81.0	8,129,217.98	79.7	535,464.02-	6.2
1,540,859.00	100.0	1,416,893.76	100.0	123,965.24-	8.0	400000 Revenues	10,692,714.00	100.0	10,205,702.42	100.0	487,011.58-	4.6
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
1,163,631.00	75.5	1,068,926.98	75.4	94,704.02	8.1	512000 Benefits	10,472,660.00	97.9	10,255,737.86	100.5	216,922.14	2.1
1,163,631.00	75.5	1,068,926.98	75.4	94,704.02	8.1	510000 Personnel Related Exp	10,472,660.00	97.9	10,255,737.86	100.5	216,922.14	2.1
						530000 Operating Expenses						
8,578.00	.6	5,915.50	.4	2,662.50	31.0	531000 Purchased Services	77,194.00	.7	53,956.25	.5	23,237.75	30.1
626.00		150.00		476.00	76.0	533000 General Operating	5,626.00	.1	5,245.06	.1	380.94	6.8
5,612.00	.4	5,493.00	.4	119.00	2.1	534000 Fixed Charges	50,508.00	.5	49,437.00	.5	1,071.00	2.1
14,816.00	1.0	11,558.50	.8	3,257.50	22.0	530000 Operating Expenses	133,328.00	1.2	108,638.31	1.1	24,689.69	18.5
						550000 Interdepartmental Cha						
4,295.00	.3	4,294.75	.3	.25		556000 Other Interdepartmen	38,654.00	.4	38,652.75	.4	1.25	
4,295.00	.3	4,294.75	.3	.25		550000 Interdepartmental Cha	38,654.00	.4	38,652.75	.4	1.25	
						570000 Depreciation						
1,182,742.00	76.8	1,084,780.23	76.6	97,961.77	8.3	500000 Expense/Expenditure	10,644,642.00	99.6	10,403,028.92	101.9	241,613.08	2.3
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
358,117.00	23.2	332,113.53	23.4	26,003.47-	7.3	Current Change in Fund Balance	48,072.00	.4	197,326.50-	1.9	245,398.50-	510.5

VARIANCE REPORT FOR DEPARTMENT -- HIGHWAY DEPARTMENT
FOR THE QUARTER ENDING 09/30/2018

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Intergovernmental Revenues		
X	State Grants	2,055.90	Timing with receipt of gas tax refunds.
	Charges to State of Wisconsin	(257,499.69)	Negative variance due to less state work completed than budgeted.
	Charges - Other Local Gov'ts	255,787.89	Increase due to sales to other outside county municipalities.
	Public Charges for Services		
	General Government	(2,646.14)	Miscellaneous fees associated with permits.
	Public Works	8,220.62	Increase in accident reports billed greater than budget.
	Interest and Other Revenue		
	Rent Revenue	5,145.16	Land rent greater than budgeted.
	Donations	6,301.00	Donations received from contractors for OPEN HOUSE of Complex.
X	Other Misc. Revenue	89,152.91	Increase due to sale of scrap metal and 23rd St building disposal timing.
	Interdepartmental Revenue		
	Repairs & Maintenance Services	6,611.60	Increase due to Inter Departmental work for Planning Department.
	Other Interdept'l Revenue	260,259.74	Capitalized expenses for Road Reconstruction from Transportation Fund.
	Personnel Related Expenditure		
	Wages	41,141.33	Positive variance due to open positions and timing of hirings.
	Overtime	(170,690.87)	Negative variance due to snow plowing, construction, and move to new building.
	Benefits	(14,507.17)	Variance due to overall increase in wages (wages and overtime) not

	Operating Expenses		
	Purchased Services	(829,798.33)	Negative variance due to higher Engineering-Architectural, and Transportation than budgeted as additional modifications to projects.
	Repairs and Maintenance	(176,675.26)	Negative variance due to Shed repairs and repair parts more than
	General Operating	1,844,851.27	Positive variance due to COGS from roadway and fuel supplies.
	Fixed Charges	3,066.67	Positive variance due to less rental equipment.
	Interdepartmental Charges		
	Employee Related Insurance	102,973.59	Positive variance due to open positions, timing of hiring and employees declining health insurance.
	System Operation Charges	(2,186.47)	Highway Open House printed booklets.
X	**Capital Outlay**	96,913.10	Timing of Capital equipment purchases.
	Depreciation	(752,338.90)	Depreciation is not a budgeted item.
	Variances Less Than Justification Threshold	**4,287.06**	
	TOTAL	**565,381.92**	

County of Sheboygan
Variance Analysis by Company
As of 9/30/2018

Highway Department

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000.L Revenue						
						410000 Taxes						
247,617.00	10.2	247,616.75	10.3	.25-		411000 Property Tax Levy	2,228,551.00	13.3	2,228,550.75	13.0	.25-	
247,617.00	10.2	247,616.75	10.3	.25-		410000 Taxes	2,228,551.00	13.3	2,228,550.75	13.0	.25-	
						420000 Intergovernmental Rev						
235,552.00	9.7	235,551.92	9.8	.08-		423000 State Grants	2,137,968.00	12.7	2,140,023.90	12.5	2,055.90	.1
144,026.00	5.9	113,095.53	4.7	30,930.47-	21.5	424000 Charges to State of	1,736,836.00	10.4	1,479,336.31	8.6	257,499.69-	14.8
735,574.00	30.3	422,660.95	17.6	312,913.05-	42.5	426000 Charges to Other Loc	2,705,749.00	16.1	2,961,536.89	17.3	255,787.89	9.5
1,115,152.00	45.9	771,308.40	32.2	343,843.60-	30.8	420000 Intergovernmental Rev	6,580,553.00	39.2	6,580,897.10	38.4	344.10	
						440000 Fines, Forfeits and P						
						443000 Judgments and Damage			152.00		152.00	
						440000 Fines, Forfeits and P			152.00		152.00	
						450000 Public Charges for Se						
1,000.00				1,000.00-	100.0	451000 General Government	9,000.00	.1	6,353.86		2,646.14-	29.4
1,000.00		15,437.18	.6	14,437.18*******		453000 Public Works	9,000.00	.1	17,220.62	.1	8,220.62	91.3
2,000.00	.1	15,437.18	.6	13,437.18	671.9	450000 Public Charges for Se	18,000.00	.1	23,574.48	.1	5,574.48	31.0
						460000 Interest and Other Re						
						462000 Rent Revenue			5,145.16		5,145.16	
						465000 Donations			6,301.00		6,301.00	
2,500.00	.1	33.15		2,466.85-	98.7	466000 Other Miscellaneous	1,412,500.00	8.4	1,501,652.91	8.8	89,152.91	6.3
2,500.00	.1	33.15		2,466.85-	98.7	460000 Interest and Other Re	1,412,500.00	8.4	1,513,099.07	8.8	100,599.07	7.1
						470000 Interdepartmental Rev						
5,431.00	.2	6,038.01	.3	607.01	11.2	472000 Repairs & Maintenanc	67,389.00	.4	74,000.60	.4	6,611.60	9.8
1,058,231.00	43.5	1,358,000.28	56.6	299,769.28	28.3	476000 Other Interdepartmen	6,463,287.00	38.5	6,723,546.74	39.2	260,259.74	4.0
1,063,662.00	43.8	1,364,038.29	56.9	300,376.29	28.2	470000 Interdepartmental Rev	6,530,676.00	38.9	6,797,547.34	39.7	266,871.34	4.1
2,430,931.00	100.0	2,398,433.77	100.0	32,497.23-	1.3	400000.L Revenue	16,770,280.00	100.0	17,143,820.74	100.0	373,540.74	2.2
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
415,325.00	17.1	427,539.47	17.8	12,214.47-	2.9	511000 Wages	3,951,262.00	23.6	4,080,811.54	23.8	129,549.54-	3.3
57,875.00	2.4	58,175.21	2.4	300.21-	.5	512000 Benefits	551,103.00	3.3	565,610.17	3.3	14,507.17-	2.6
473,200.00	19.5	485,714.68	20.3	12,514.68-	2.6	510000 Personnel Related Exp	4,502,365.00	26.8	4,646,421.71	27.1	144,056.71-	3.2
						530000 Operating Expenses						

County of Sheboygan
Variance Analysis by Company
As of 9/30/2018

Highway Department

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
175,991.00	7.2	162,748.50	6.8	13,242.50	7.5	531000 Purchased Services	1,007,152.00	6.0	1,836,950.33	10.7	829,798.33-	82.4
61,075.00	2.5	78,785.70	3.3	17,710.70-	29.0	532000 Repair & Maintenance	624,577.00	3.7	801,252.26	4.7	176,675.26-	28.3
1,273,194.00	52.4	806,901.99	33.6	466,292.01	36.6	533000 General Operation	6,892,162.00	41.1	5,047,310.73	29.4	1,844,851.27	26.8
7,500.00	.3	2,775.40	.1	4,724.60	63.0	534000 Fixed Charges	50,000.00	.3	46,933.33	.3	3,066.67	6.1
1,517,760.00	62.4	1,051,211.59	43.8	466,548.41	30.7	530000 Operating Expenses	8,573,891.00	51.1	7,732,446.65	45.1	841,444.35	9.8
						550000 Interdepartmental Cha						
178,434.00	7.3	166,350.43	6.9	12,083.57	6.8	551000 Employee Related Ins	1,200,371.00	7.2	1,097,397.41	6.4	102,973.59	8.6
21,116.00	.9	21,112.92	.9	3.08		551900 Insurance Charges	190,014.00	1.1	190,016.24	1.1	2.24-	
500.00		550.80		50.80-	10.2	552000 Repairs & Maintenanc	5,000.00		3,186.45		1,813.55	36.3
7,344.00	.3	7,327.01	.3	16.99	.2	553000 System Operation Cha	68,330.00	.4	70,516.47	.4	2,186.47-	3.2
11,501.00	.5	5,849.56	.2	5,651.44	49.1	556000 Other Interdepartmen	105,992.00	.6	61,035.09	.4	44,956.91	42.4
218,895.00	9.0	201,190.72	8.4	17,704.28	8.1	550000 Interdepartmental Cha	1,569,707.00	9.4	1,422,151.66	8.3	147,555.34	9.4
						560000 Capital Outlay						
						561000 Land	150,000.00	.9	229,355.09	1.3	79,355.09-	52.9
		3,890.00	.2	3,890.00-		565000 Machinery & Equipmen	500,000.00	3.0	332,503.00	1.9	167,497.00	33.5
		192,679.31	8.0	192,679.31-		567000 Vehicles	500,000.00	3.0	491,228.81	2.9	8,771.19	1.8
		196,569.31	8.2	196,569.31-		560000 Capital Outlay	1,150,000.00	6.9	1,053,086.90	6.1	96,913.10	8.4
						570000 Depreciation						
		3,225.68	.1	3,225.68-		572000 Building			29,640.57	.2	29,640.57-	
		721.88		721.88-		573000 Building Improvement			14,112.28	.1	14,112.28-	
		856.42		856.42-		574000 Improvements Non-Bld			8,240.91		8,240.91-	
		70,840.00	3.0	70,840.00-		575000 Machinery & Equip De			700,345.14	4.1	700,345.14-	
		75,643.98	3.2	75,643.98-		570000 Depreciation			752,338.90	4.4	752,338.90-	
2,209,855.00	90.9	2,010,330.28	83.8	199,524.72	9.0	500000 Expense/Expenditure	15,795,963.00	94.2	15,606,445.82	91.0	189,517.18	1.2
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
						724403 Fund Transfer Out	1,900,000.00	11.3	1,897,676.00	11.1	2,324.00	.1
						720000 Transfer to Other Fun	1,900,000.00	11.3	1,897,676.00	11.1	2,324.00	.1
						700000 Other Financing Uses	1,900,000.00	11.3	1,897,676.00	11.1	2,324.00	.1
221,076.00	9.1	388,103.49	16.2	167,027.49	75.6	Current Change in Fund Balance	925,683.00-	5.5	360,301.08-	2.1	565,381.92	61.1

VARIANCE REPORT FOR DEPARTMENT -- INFORMATION TECHNOLOGY
FOR THE QUARTER ENDING 09/30/2018

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Intergovernmental Revenues		
	Charges - Other Local Gov'ts	(13,500.00)	Accounting change. Revenues moved from "Charges - Other Local Gov'ts" to "General Government".
	Public Charges for Services		
	General Government	13,513.12	Accounting change. Revenues moved from "Charges - Other Local Gov'ts" to "General Government".
	Interdepartmental Revenue		
	System Operation Revenue	(7,324.96)	Lower revenues from internal print jobs while Lead Printer position was vacant.
	Personnel Related Expenditure		
	Wages	(1,543.34)	Payout of vacation and sick time upon retirement of Lead Printer. Partially offset from other vacant positions throughout the year.
	Operating Expenses		
X	Purchased Services	35,527.13	Projects started later than anticipated resulting in lower consulting fees to date.
	Repairs and Maintenance	1,429.67	Lower printing contract charges due to fewer print jobs.
	General Operating	37,328.34	Computer equipment purchases to occur in fourth quarter.
	Interdepartmental Charges		
	Employee Related Insurance	9,732.56	Vacant position(s) during the months of June, July and September. New hire for courier position waived all County insurances.
	Capital Outlay	(5,292.71)	County Board voting system more expensive than budgeted for, due to additional purchase of voting keypads.
	Depreciation	(107,885.78)	Negative variance. By practice depreciation is an unbudgeted item.
	Variances Less Than Justification Threshold	**(631.12)**	
	TOTAL	**(38,647.09)**	

County of Sheboygan
Variance Analysis by Company
As of 9/30/2018

Information Technology

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
						420000 Intergovernmental Rev						
1,500.00	.8			1,500.00-	100.0	426000 Chges - Other Local	13,500.00	.8			13,500.00-	100.0
1,500.00	.8			1,500.00-	100.0	420000 Intergovernmental Rev	13,500.00	.8			13,500.00-	100.0
						430000 Licenses and Permits						
						450000 Public Charges for Se						
1,750.00	1.0	50.21		1,699.79-	97.1	451000 General Government	15,750.00	1.0	29,263.12	1.8	13,513.12	85.8
1,750.00	1.0	50.21		1,699.79-	97.1	450000 Public Charges for Se	15,750.00	1.0	29,263.12	1.8	13,513.12	85.8
						460000 Interest and Other Re						
629.00	.4	13.16		615.84-	97.9	466000 Other Miscellaneous	1,905.00	.1	1,382.56	.1	522.44-	27.4
629.00	.4	13.16		615.84-	97.9	460000 Interest and Other Re	1,905.00	.1	1,382.56	.1	522.44-	27.4
						470000 Interdepartmental Rev						
174,583.00	97.8	165,312.72	100.0	9,270.28-	5.3	473000 System Operation Rev	1,571,238.00	98.1	1,563,913.04	98.1	7,324.96-	.5
174,583.00	97.8	165,312.72	100.0	9,270.28-	5.3	470000 Interdepartmental Rev	1,571,238.00	98.1	1,563,913.04	98.1	7,324.96-	.5
178,462.00	100.0	165,376.09	100.0	13,085.91-	7.3	400000 Revenues	1,602,393.00	100.0	1,594,558.72	100.0	7,834.28-	.5
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
40,390.00	22.6	49,792.05	30.1	9,402.05-	23.3	511000 Wages	393,806.00	24.6	395,811.04	24.8	2,005.04-	.5
5,618.00	3.1	6,110.52	3.7	492.52-	8.8	512000 Benefits	54,636.00	3.4	54,214.24	3.4	421.76	.8
46,008.00	25.8	55,902.57	33.8	9,894.57-	21.5	510000 Personnel Related Exp	448,442.00	28.0	450,025.28	28.2	1,583.28-	.4
						530000 Operating Expenses						
98,214.00	55.0	103,916.15	62.8	5,702.15-	5.8	531000 Purchased Services	955,404.00	59.6	919,876.87	57.7	35,527.13	3.7
6,272.00	3.5	6,665.82	4.0	393.82-	6.3	532000 Repair & Maintenance	50,071.00	3.1	48,641.33	3.1	1,429.67	2.9
4,084.00	2.3	2,881.43	1.7	1,202.57	29.4	533000 General Operating	82,422.00	5.1	45,093.66	2.8	37,328.34	45.3
1,598.00	.9	1,619.13	1.0	21.13-	1.3	534000 Fixed Charges	16,200.00	1.0	15,519.51	1.0	680.49	4.2
110,168.00	61.7	115,082.53	69.6	4,914.53-	4.5	530000 Operating Expenses	1,104,097.00	68.9	1,029,131.37	64.5	74,965.63	6.8
						550000 Interdepartmental Cha						
12,853.00	7.2	11,449.08	6.9	1,403.92	10.9	551000 Employee Related Cha	86,800.00	5.4	77,067.44	4.8	9,732.56	11.2
565.00	.3	562.08	.3	2.92	.5	551900 Insurance Charges	5,062.00	.3	5,058.76	.3	3.24	.1
232.00	.1	220.14	.1	11.86	5.1	553000 System Operation Cha	2,079.00	.1	2,831.97	.2	752.97-	36.2
2.00		1.50		.50	25.0	556000 Other Interdepartmen	14.00		13.50		.50	3.6

County of Sheboygan
Variance Analysis by Company
As of 9/30/2018

Information Technology

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
13,652.00	7.6	12,232.80	7.4	1,419.20	10.4	550000 Interdepartmental Cha	93,955.00	5.9	84,971.67	5.3	8,983.33	9.6
						560000 Capital Outlay						
						566200 Computer Equipment	30,710.00	1.9	36,002.71	2.3	5,292.71-	17.2
						560000 Capital Outlay	30,710.00	1.9	36,002.71	2.3	5,292.71-	17.2
						570000 Depreciation						
		964.36	.6	964.36-		573000 Building Improvement			9,662.06	.6	9,662.06-	
		10,614.00	6.4	10,614.00-		575000 Machinery & Equip De			98,223.72	6.2	98,223.72-	
		11,578.36	7.0	11,578.36-		570000 Depreciation			107,885.78	6.8	107,885.78-	
						580000 Debt Service						
						599001 Expense Budget Target						
169,828.00	95.2	194,796.26	117.8	24,968.26-	14.7	500000 Expense/Expenditure	1,677,204.00	104.7	1,708,016.81	107.1	30,812.81-	1.8
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
8,634.00	4.8	29,420.17-	17.8	38,054.17-	440.7	Current Change in Fund Balance	74,811.00-	4.7	113,458.09-	7.1	38,647.09-	51.7

VARIANCE REPORT FOR DEPARTMENT -- PROPERTY/LIABILITY INS
FOR THE QUARTER ENDING 09/30/2018

TIMING / G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
		There is no variance greater than $1,000.00
Variances Less Than Justification Threshold	2.00	
TOTAL	2.00	

County of Sheboygan
Variance Analysis by Company
As of 9/30/2018

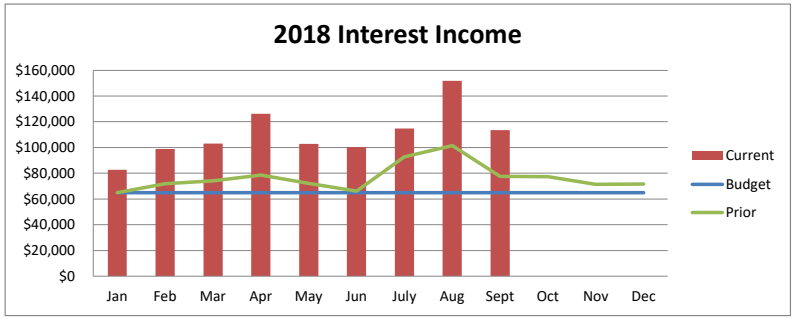
Property/Liability Ins

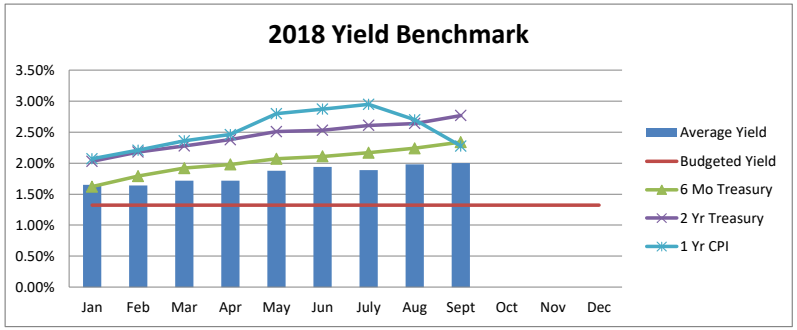
Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
						460000 Interest and Other Re						
						470000 Interdepartmental Rev						
45,676.00	91.3	45,671.65	91.3	4.35-		471000 Insurance & Employee	411,046.00	91.3	411,045.05	91.3	.95-	
4,355.00	8.7	4,354.19	8.7	.81-		476000 Other Interdepartmen	39,189.00	8.7	39,187.43	8.7	1.57-	
50,031.00	100.0	50,025.84	100.0	5.16-		470000 Interdepartmental Rev	450,235.00	100.0	450,232.48	100.0	2.52-	
50,031.00	100.0	50,025.84	100.0	5.16-		400000 Revenues	450,235.00	100.0	450,232.48	100.0	2.52-	
						500000 Expense/Expenditure						
						530000 Operating Expenses						
50,031.00	100.0	50,025.84	100.0	5.16		534000 Fixed Charges	450,237.00	100.0	450,232.48	100.0	4.52	
50,031.00	100.0	50,025.84	100.0	5.16		530000 Operating Expenses	450,237.00	100.0	450,232.48	100.0	4.52	
						550000 Interdepartmental Cha						
						560000 Capital Outlay						
						570000 Depreciation						
50,031.00	100.0	50,025.84	100.0	5.16		500000 Expense/Expenditure	450,237.00	100.0	450,232.48	100.0	4.52	
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
						Current Change in Fund Balance	2.00-				2.00	100.0

Holdings Purchase Date	Purchase Cost	Issuer	CUSIP	Ratings	Current Rate	YTC	YTM	YTW	Maturity Date	Market Value	Book MV	Unrealized Gain	Callable	Call Frequency
December 22, 2016	248,700	Federal Home Loan Bank	3130AAAY4	AA+/AAA	2.47%	2.55%	2.55%	2.55%	December 13, 2023	238,783	246,548	-7,765	October 13, 2018	Daily
April 11, 2018	750,000	Federal Home Loan Bank	3130ADR38	AA+/AAA	3.31%	3.31%	3.31%	3.31%	March 12, 2025	737,790	750,000	-12,210	March 12, 2019	Daily
May 20, 2016	499,750	Federal Home Loan Bank	3130A7M44	AA+/AAA	1.45%	1.45%	1.45%	1.45%	March 30, 2020	489,755	492,760	-3,005	October 30, 2018	Daily
April 25, 2016	750,000	Federal Home Loan Bank	3130A7RB3	AA+/AAA	1.80%	1.80%	1.80%	1.80%	October 25, 2021	725,865	734,895	-9,030	October 25, 2018	Daily
May 26, 2016	500,000	Federal Home Loan Bank	3130A7ZS7	AA+/AAA	1.75%	1.75%	1.75%	1.75%	November 26, 2021	482,600	483,600	-1,000	October 26, 2018	Daily
May 18, 2016	1,500,000	Federal Home Loan Bank	3130A7ZU2	AA+/AAA	2.05%	2.05%	2.05%	2.05%	May 18, 2023	1,425,345	1,453,560	-28,215	October 18, 2018	Daily
July 14, 2016	500,000	Federal Home Loan Bank	3130A8LT8	AA+/AAA	1.80%	1.80%	1.80%	1.80%	July 14, 2022	478,530	482,990	-4,460	October 14, 2018	Daily
July 6, 2016	500,000	Federal Home Loan Bank	3130A8M26	AA+/AAA	1.95%	1.95%	1.95%	1.95%	July 6, 2023	473,685	482,895	-9,210	October 6, 2018	Daily
July 28, 2016	500,000	Federal Home Loan Bank	3130A8RK1	AA+/AAA	1.90%	1.90%	1.90%	1.90%	July 28, 2023	473,835	481,335	-7,500	October 28, 2018	Daily
October 25, 2016	749,625	Federal Home Loan Bank	3130A8R54	AA+/AAA	1.80%	1.87%	1.81%	1.81%	July 28, 2023	707,970	723,090	-15,120	July 28, 2023	Non
September 26, 2016	1,250,000	Federal Home Loan Bank	3130A9FC0	AA+/AAA	1.83%	1.83%	1.83%	1.83%	September 22, 2023	1,179,113	1,203,963	-24,850	October 22, 2018	Daily
February 18, 2016	1,000,000	Federal Farm Credit Bank	3133EFB97	AA+/AAA	1.35%	1.35%	1.35%	1.35%	November 18, 2019	985,550	986,920	-1,370	October 18, 2018	Daily
June 1, 2016	500,000	Federal Farm Credit Bank	3133EGCR4	AA+/AAA	2.07%	2.07%	2.07%	2.07%	June 1, 2023	475,470	488,595	-13,125	October 1, 2018	Daily
June 27, 2016	850,000	Federal Farm Credit Bank	3133EGHB4	AA+/AAA	1.95%	1.95%	1.95%	1.95%	December 27, 2022	807,781	829,609	-21,828	October 27, 2018	Daily
July 6, 2016	750,000	Federal Farm Credit Bank	3133EGKA2	AA+/AAA	1.50%	1.50%	1.50%	1.50%	July 6, 2021	722,138	731,745	-9,608	October 6, 2018	Daily
July 15, 2016	500,000	Federal Farm Credit Bank	3133EGLF0	AA+/AAA	1.29%	1.29%	1.29%	1.29%	July 13, 2020	486,760	490,620	-3,860	October 13, 2018	Daily
August 3, 2016	890,000	Federal Farm Credit Bank	3133EGNE1	AA+/AAA	1.25%	1.25%	1.25%	1.25%	January 21, 2020	873,277	874,514	-1,237	October 21, 2018	Daily
August 9, 2016	750,000	Federal Farm Credit Bank	3133EGPW9	AA+/AAA	1.63%	1.63%	1.63%	1.63%	May 9, 2022	715,890	725,820	-9,930	October 9, 2018	Daily
August 15, 2016	750,000	Federal Farm Credit Bank	3133EGQA6	AA+/AAA	1.85%	1.85%	1.85%	1.85%	November 8, 2023	707,310	712,905	-5,595	October 8, 2018	Daily
August 23, 2016	750,000	Federal Farm Credit Bank	3133EGRW7	AA+/AAA	1.67%	1.67%	1.67%	1.67%	August 23, 2022	714,105	721,853	-7,748	October 23, 2018	Daily
March 20, 2017	500,000	Federal Farm Credit Bank	3133EHCQ4	AA+/AAA	2.85%	2.85%	2.85%	2.85%	March 20, 2024	488,145	500,145	-12,000	October 20, 2018	Daily
February 27, 2018	750,000	Federal Farm Credit Bank	3133EJEB1	AA+/AAA	3.36%	3.36%	3.36%	3.36%	February 27, 2025	737,303	750,000	-12,698	February 27, 2019	Daily
March 22, 2018	750,000	Federal Farm Credit Bank	3133EJHF9	AA+/AAA	3.32%	3.32%	3.32%	3.32%	March 22, 2024	739,215	750,000	-10,785	October 22, 2018	Daily
May 25, 2016	750,000	Federal Home Loan Mtg Corp	3134G9HL4	AA+/AAA	1.63%	1.63%	1.63%	1.63%	November 25, 2020	729,593	737,355	-7,763	December 25, 2018	Quarterly
June 23, 2016	500,000	Federal Home Loan Mtg Corp	3134G9UR6	AA+/AAA	1.63%	1.63%	1.63%	1.63%	June 23, 2022	476,805	478,355	-1,550	December 23, 2018	Quarterly
June 30, 2016	499,500	Federal Home Loan Mtg Corp	3134G9VD6	AA+/AAA	1.00%	1.01%	2.49%	1.01%	June 30, 2023	484,210	493,465	-9,255	December 30, 2018	Quarterly
August 23, 2016	1,000,000	Federal Home Loan Mtg Corp	3134G93X3	AA+/AAA	1.25%	1.25%	2.58%	1.25%	August 23, 2023	981,070	989,040	-7,970	October 23, 2018	Quarterly
February 3, 2016	500,000	Federal National Mtg Assoc	3135G0SK0	AA+/AAA	1.25%	1.25%	1.25%	1.25%	December 20, 2018	498,905	496,870	2,035	December 20, 2018	Quarterly
August 24, 2016	500,000	Federal National Mtg Assoc	3136G3W68	AA+/AAA	1.50%	1.50%	1.50%	1.50%	February 24, 2022	473,385	482,120	-8,735	October 1, 2018	Quarterly
October 12, 2016	1,000,000	Federal National Mtg Assoc	3136G4BW2	AA+/AAA	1.50%	1.50%	1.50%	1.50%	April 12, 2022	950,670	956,060	-5,390	October 12, 2018	Quarterly
July 5, 2013	706,177	Government National Mtg Assoc	38378TKF6	AA+/AAA	1.19%	1.41%	1.41%	1.41%	May 20, 2043	728,387	731,844	-3,457	May 20, 2043	Monthly
April 17, 2012	869,963	Racine County, WI	749845NT6	-/AA1	2.10%	2.10%	2.10%	2.10%	March 1, 2019	853,957	859,831	-5,874	March 1, 2019	Non
June 29, 2012	146,895	Marinette, WI	568508LQ6	-/A1	2.45%	2.20%	2.61%	2.20%	February 1, 2020	143,437	144,893	-1,456	October 1, 2018	Daily
June 10, 2013	195,000	Shorewood Hills, WI	825224EK0	AA+/AAA	2.50%	2.50%	2.50%	2.50%	May 1, 2023	188,666	190,275	-1,609	May 1, 2023	Non
June 10, 2013	185,000	Shorewood Hills, WI	825224EL8	AA+/AAA	2.75%	2.75%	2.75%	2.75%	May 1, 2024	179,520	181,263	-1,743	May 1, 2023	Daily
March 23, 2012	456,592	Fitchburg, WI	338158NP9	-/AA1	2.00%	1.45%	1.45%	1.45%	March 1, 2019	450,104	452,786	-2,682	March 1, 2019	Non
August 28, 2012	280,370	Oconto, WI	675685FJ5	AA/A2	4.00%	2.25%	2.25%	2.25%	April 1, 2020	256,220	258,970	-2,750	April 1, 2020	Non
August 30, 2012	511,610	Waterford, WI	941521BZ8	AA/-	2.13%	1.75%	1.75%	1.75%	April 1, 2019	498,075	498,705	-630	April 1, 2019	Non
August 21, 2012	253,925	Wauwatosa, WI	943504V49	-/AAA	2.00%	1.78%	1.78%	1.78%	June 1, 2021	250,038	252,280	-2,243	June 1, 2020	Once
August 14, 2012	448,392	Green Bay, WI	392641YC4	-/AA1	3.00%	2.14%	2.14%	2.14%	April 1, 2023	427,199	434,977	-7,778	April 1, 2021	Daily
May 22, 2013	248,714	Jefferson SD, WI	475512FM6	-/Aa3	3.10%	2.85%	2.95%	2.85%	March 1, 2025	239,037	246,769	-7,732	March 1, 2020	Daily
August 29, 2012	222,212	Wisconsin State HEDA	976904TK8	AA/Aa3	3.95%	2.03%	2.03%	2.03%	November 1, 2018	200,320	203,986	-3,666	November 1, 2018	Non
September 14, 2012	518,550	Fond Du Lac SD, WI	344496JS4	-/Aa2	2.25%	1.65%	1.65%	1.65%	April 1, 2019	499,190	499,465	-275	April 1, 2019	Non
March 13, 2013	90,000	Auburndale SD, WI	05068PCN0	AA-/-	3.10%	3.10%	3.10%	3.10%	March 1, 2026	87,770	90,680	-2,911	March 1, 2022	Daily
March 13, 2013	75,000	Auburndale SD, WI	05068PCK6	AA-/-	2.70%	2.70%	2.70%	2.70%	March 1, 2023	72,435	74,496	-2,061	March 1, 2022	Daily
March 11, 2013	559,800	State of Wisconsin	97705LA31	AA/Aa2	3.60%	2.00%	2.00%	2.00%	May 1, 2021	507,485	520,900	-13,415	May 1, 2021	Non
July 25, 2017	1,354,353	State of Wisconsin	97705MHG3	-/-	5.00%	5.00%	5.00%	5.00%	May 1, 2026	1,207,866	1,243,451	-35,585	May 1, 2022	Non
July 25, 2017	1,108,107	State of Wisconsin	97705MHM0	AA/Aa2	5.00%	5.00%	5.00%	5.00%	May 1, 2026	983,043	1,015,362	-32,319	May 1, 2022	Annually
August 30, 2018	249,000	Blc Community CD	05549CGS3	Local	3.00%	3.00%	3.00%	3.00%	February 28, 2022	247,897	249,000	-1,103	February 28, 2022	Non
June 30, 2016	249,000	Bank of Deerfield CD	061785DE8	Local	1.30%	1.30%	1.30%	1.30%	October 30, 2020	240,828	243,136	-2,308	October 30, 2020	Non
May 23, 2014	249,000	Bank of WI CD	065847CR4	Local	2.05%	2.05%	2.05%	2.05%	August 24, 2020	245,223	248,517	-3,294	August 24, 2020	Non
April 19, 2017	249,000	Bankers Bank CD	06610RAN9	Local	1.75%	1.75%	1.75%	1.75%	October 19, 2020	243,206	246,276	-3,070	October 19, 2020	Non
October 30, 2017	249,000	Choice Bank CD	17037VBF8	Local	2.20%	2.20%	2.20%	2.20%	October 30, 2023	235,591	243,734	-8,142	October 30, 2023	Non
September 30, 2015	249,000	Citizens St Bk LaCrosse	176688BS7	Local	1.35%	1.35%	1.35%	1.35%	April 30, 2019	248,522	249,269	-747	October 30, 2018	Monthly
April 28, 2015	249,000	Commerce State	20070PHB6	Local	1.30%	1.30%	1.30%	1.30%	October 28, 2019	247,162	248,522	-1,360	October 28, 2019	Non
June 28, 2016	249,000	Denmark State Bank CD	2485QAF6	Local	1.05%	1.05%	1.05%	1.05%	January 28, 2019	248,166	247,294	872	January 28, 2019	Non
September 26, 2016	249,000	First National CD	32117HAN5	Local	1.50%	1.50%	1.50%	1.50%	September 24, 2021	237,479	241,983	-4,504	October 24, 2018	Monthly
February 12, 2016	249,000	Great Midwest CD	39083PCU4	Local	1.55%	1.55%	1.55%	1.55%	February 12, 2020	245,770	247,272	-1,501	October 12, 2018	Monthly
September 30, 2015	249,000	Investors Community Bank Manitowoc	46147UQU7	Local	1.35%	1.35%	1.35%	1.35%	December 31, 2018	248,806	249,129	-324	October 30, 2018	Monthly
October 31, 2016	247,000	Jpmorgan Chase Bank CD	48126XJS5	Local	1.50%	1.50%	1.50%	1.50%	October 31, 2021	240,897	243,962	-3,065	October 31, 2021	Non
February 5, 2016	249,000	Middleton Community CD	596689EJ4	Local	1.40%	1.40%	1.40%	1.40%	August 5, 2019	246,908	247,028	-120	October 5, 2018	Quarterly
August 31, 2016	249,000	Mound City CD	620476AS0	Local	1.00%	1.00%	1.00%	1.00%	January 31, 2019	248,056	247,006	1,051	January 31, 2019	Non
June 24, 2016	249,000	Peoples State Bk CD	71231RAS1	Local	1.35%	1.35%	1.35%	1.35%	March 24, 2021	240,312	243,813	-3,501	March 24, 2021	Non
May 22, 2015	150,000	Peoples State Bk CD	712515HJ7	Local	1.55%	1.55%	1.55%	1.55%	May 22, 2020	148,110	149,679	-1,569	May 22, 2020	Non
August 30, 2016	248,000	Privatebank CD	74267GVM6	Local	1.50%	1.50%	1.50%	1.50%	August 30, 2021	236,895	241,207	-4,313	August 30, 2021	Non
April 6, 2015	249,000	Pyramax CD	747133BZ8	Local	1.85%	1.85%	1.85%	1.85%	April 6, 2021	244,451	249,334	-4,883	April 6, 2021	Non
December 23, 2016	249,000	Settlers Bank CD	81783LAQ9	Local	1.95%	1.95%	1.95%	1.95%	December 23, 2021	240,088	245,980	-5,891	December 23, 2021	Non
November 12, 2015	249,000	Wells Fargo Bank CD	9497482Q9	Local	1.40%	1.40%	1.40%	1.40%	November 13, 2018	248,903	248,945	-42	November 13, 2018	Non
Various	10,195	Oostburg State Bank - NOW	OOSTMM	Local	2.05%	2.05%	2.05%	2.05%	N/A	10,195	10,195	-	n/a	Liquid
Various	1,340	LGIP - General	LGIPGEN	State	2.05%	2.05%	2.05%	2.05%	N/A	1,340	1,340	-	n/a	Liquid
Various	1,894,899	LGIP - County Sales Tax	LGIPST	State	2.05%	2.05%	2.05%	2.05%	N/A	1,894,899	1,894,899	-	n/a	Liquid
Various	2,675,726	LGIP - Building	LGIPBLDG	State	2.05%	2.05%	2.05%	2.05%	N/A	2,675,726	2,675,726	-	n/a	Liquid
Various	0	Associated Bank - Chk/Repo	ASBKREPO1	Local	0.00%	0.00%	0.00%	0.00%	N/A	0	0	-	n/a	Liquid
Various	19,361,352	Associated Bank - Repo	ASBKREPO2	Local	1.96%	1.96%	1.96%	1.96%	N/A	19,361,352	19,361,352	-	n/a	Liquid
Various	10,028	Wisconsin Bank & Trust - MM	CBTMM1	Local	0.18%	0.18%	0.18%	0.18%	N/A	10,028	10,028	-	n/a	Liquid
Various	10,029	Cleveland State Bank	CLESTBK	Local	0.40%	0.40%	0.40%	0.40%	N/A	10,029	10,029	-	n/a	Liquid
Various	1,820,975	Associated Bank - Checking	ASBKCHK1	Local	0.00%	0.00%	0.00%	0.00%	N/A	1,820,975	1,820,975	-	n/a	Liquid
TOTALS	60,130,779									58,801,411	59,248,187	-446,776		

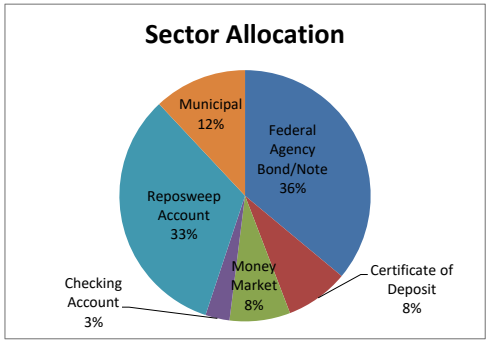
Maturities

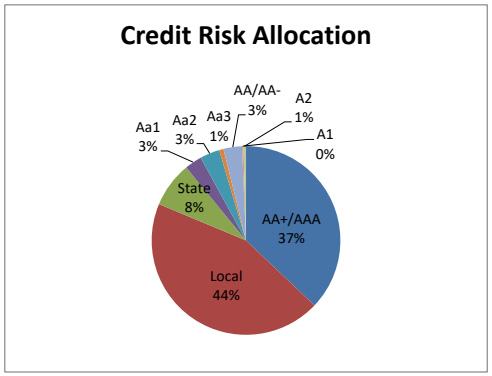
Maturity Date	Book MV	Issuer	Broker	Rating	Current Rate	Gain/Loss Sale	Sale Price
September 4, 2018	351,103	Rock County, WI	BOSC	AA/AA1	4.10%	($1,103)	350,000



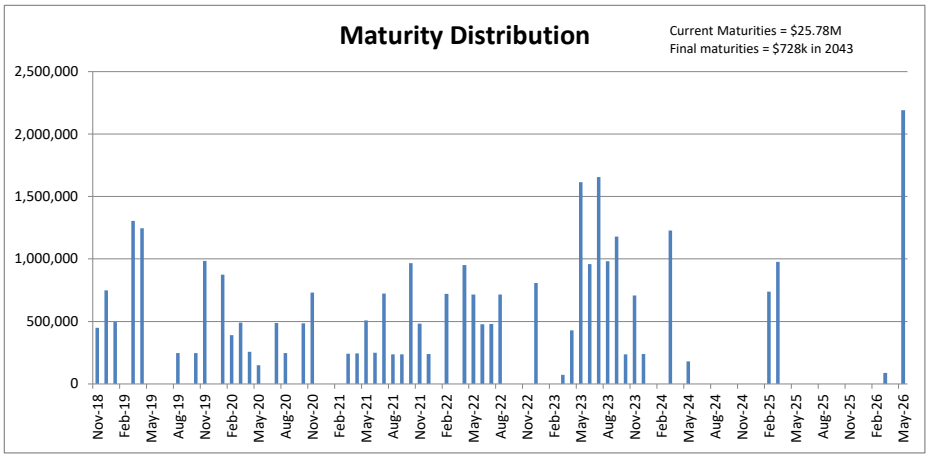


2018 Interest	
Annual Budget	$777,560
Budget to Date	$583,171
Actual to Date	$994,441
Variance	$411,270
Budgeted Yield	1.33%
Avg Weighted Yield	2.00%





Issuer	% of Portfolio
Associated Bank	36.02%
FFCB	14.38%
FHLB	12.61%
LGIP	7.78%
State of Wisconsin	4.59%
FHLMC	4.54%
FNMA	3.27%
Racine County, WI	1.45%
GNMA	1.24%
Fond du Lac SD, WI	0.85%
Waterford, WI	0.85%
Fitchburg, WI	0.77%
Green Bay, WI	0.73%
Peoples State Bk CD	0.66%
Shorewood Hills, WI	0.63%
Oconto, WI	0.44%
Wauwatosa, WI	0.43%
Wells Fargo Bank CD	0.42%
Investors Community Bank Mar	0.42%
Citizens St Bk LaCrosse	0.42%
Denmark State Bank CD	0.42%
Mound City CD	0.42%
Blc Community CD	0.42%
Commerce State	0.42%
Middleton Community CD	0.42%
Great Midwest CD	0.42%
Bank of WI CD	0.42%
Pyramax CD	0.42%
Bankers Bank CD	0.41%
Jpmorgan Chase Bank CD	0.41%
Bank of Deerfield CD	0.41%
Settlers Bank CD	0.41%
Jefferson SD, WI	0.41%
First National CD	0.40%
Privatebank CD	0.40%
Choice Bank CD	0.40%
Wisconsin State HEDA	0.34%
Auburndale SD, WI	0.27%
Marinette, WI	0.24%
Oostburg State Bank - NOW	0.02%
Cleveland State Bank	0.02%
Wisconsin Bank & Trust - MM	0.02%

Call Month	Market Value
Current	25,784,544
Oct-18	17,459,197
Nov-18	449,223
Dec-18	2,189,513
Jan-19	496,222
Feb-19	737,303
Mar-19	2,041,850
Apr-19	997,265
Oct-19	247,162
Mar-20	239,037
Apr-20	256,220
May-20	148,110
Jun-20	250,038
Aug-20	245,223
Oct-20	484,034
Mar-21	240,312
Apr-21	671,650
May-21	507,485
Aug-21	236,895
Oct-21	240,897
Dec-21	240,088
Feb-22	247,897
Mar-22	160,205
May-22	2,190,909
May-23	368,187
Jul-23	707,970
Oct-23	235,591
May-43	728,387

Maturity Month	Market Value
Current	25,784,544
Nov-18	449,223
Dec-18	747,711
Jan-19	496,222
Mar-19	1,304,060
Apr-19	1,245,787
Aug-19	246,908
Oct-19	247,162
Nov-19	985,550
Jan-20	873,277
Feb-20	389,207
Mar-20	489,755
Apr-20	256,220
May-20	148,110
Jul-20	486,760
Aug-20	245,223
Oct-20	484,034
Nov-20	729,593
Mar-21	240,312
Apr-21	244,451
May-21	507,485
Jun-21	250,038
Jul-21	722,138
Aug-21	236,895
Sep-21	237,479
Oct-21	966,762
Nov-21	482,600
Dec-21	240,088
Feb-22	721,282
May-22	715,890
Apr-22	950,670
Jun-22	476,805
Jul-22	478,530
Aug-22	714,105
Dec-22	807,781
Mar-23	72,435
Apr-23	427,199
May-23	1,614,011
Jun-23	959,680
Jul-23	1,655,490
Aug-23	981,070
Sep-23	1,179,113
Oct-23	235,591
Nov-23	707,310
Dec-23	238,783
Mar-24	1,227,360
May-24	179,520
Feb-25	737,303
Mar-25	976,827
Mar-26	87,770
May-26	2,190,909
May-43	728,387