

## NOTICE OF MEETING

### SHEBOYGAN COUNTY FINANCE COMMITTEE

**November 8 2023 - 3:30 PM**

Administration Building - Conference Room 302  
508 New York Avenue Sheboygan, WI 53081  
Finance Department is inviting you to a scheduled Zoom meeting.

Topic: Finance Department's Zoom Meeting  
Time: Nov 8, 2023 03:30 PM Central Time (US and Canada)

Join Zoom Meeting  
<https://us06web.zoom.us/j/81793273008?pwd=jfcMldw9edUGpAps3c4tefjYvTWiEx.1>

Meeting ID: 817 9327 3008  
Passcode: 576222

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

#### **\*Amended Agenda\***

Call to Order

Certification of Compliance with Open Meeting Law

3:30 PM Awarding Bid(s) on Tax Foreclosed Property

Consideration of Awarding Bid(s) on Tax Foreclosed Property

Approval of Minutes

Finance Committee – Special Meeting November 2, 2023 – 2:00 PM

Correspondence – None at the time of posting

County Administrator Report

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

Finance Director Report

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

Information Technology Director Report

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

Transportation Director

Consideration of Sponsor – Only Memo for Airport Aerial Survey

Finance Director

September Financials

3<sup>rd</sup> Quarter Variances

Investment Statements

Approval of Vouchers

Approval of Attendance at Other Meetings or Functions

Adjournment

Next Scheduled Meeting – November 22, 3:30 PM, Administration Building

Prepared by:

Stacie Kuck  
Recording Secretary

Roger Te Stroete  
Committee Chairperson

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

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

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

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

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

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

## SHEBOYGAN COUNTY FINANCE COMMITTEE MINUTES

Administration Building  
508 New York Avenue  
Sheboygan WI 53081

**November 2, 2023**

**Called to Order: 2:00 P.M.**

**Adjourned: 2:32 P.M.**

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

**MEMBERS ABSENT:**

**ALSO PRESENT:** **In Person:** Vernon Koch, Edward Procek, Alayne Krause, Steve Hatton, Stacie Kuck, Jeremy Fetterer, Stefanie Albrecht, Jon Dolson, Monica Mentink, Brenda Hanson, Gerald Jorgenson

**Remote:** Jacob Verhelst, Aaron Ries

Chairperson Te Stroete called the meeting to order at 2:00 P.M.

The Chairperson certified compliance with the open meeting law. The notice was posted at 10:00 am November 1, 2023.

Supervisor Goehring moved to approve the minutes of October 11, 2023. Motion seconded by Supervisor Wegner. Motion Carried.

Supervisor Goehring moved to approve the minutes of October 24, 2023. Motion seconded by Supervisor Wegner. Motion Carried.

Correspondence – None

County Administrator, Alayne Krause, started with a thank you to the Finance Committee and the Finance Department on the work done to complete the 2024 Budget. She also updated the committee on the status of the Act 4, which is effective January 1, 2024 and the transition process. She followed with an update on the Personal Property Tax changes for 2024. She concluded with an update on the Wisconsin Professional Police Association (WPPA) negotiation status.

Finance Director, Steve Hatton, followed with a thank you to the Finance Committee and the Finance Department on the work done to complete the 2024 Budget. He shared the documents for the Promissory Note approved October 24, 2023. Director Hatton also gave an updated regarding the Sheboygan County staffing status. He concluded his report with a review of the current Sales Tax status.

County Clerk, Jon Dolson presented the 2023 Annual Report of Dog Listing Claims. Supervisor Wegner moved to approve the claims. Motion seconded by Supervisor Donovan. Motion Carried.

The Committee discussed Resolution No. 13 — Approving the Use of American Rescue Plan Act (ARPA) Funds (No. 8). Supervisor Goehring moved to recommend that the Resolution be adopted. Motion seconded by Supervisor Wegner. Motion Carried.

Finance Director, Steve Hatton presented a draft resolution – Approving the 2024 Budget. Supervisor Wegner moved to approve the resolution as drafted and introduce to the County Board November 7, 2023. Motion seconded by Supervisor Donovan. Motion Carried.

Finance Director, Steve Hatton presented a draft resolution – Levying and Apportioning the Tax. Supervisor Goehring moved to approve the resolution as drafted and introduce to the County Board November 7, 2023. Motion seconded by Supervisor Abler. Motion Carried.

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

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

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

The next scheduled meeting will be Wednesday, November 8, 2022 at 3:30 p.m Sheboygan County Administration Building, Room 302.

Stacie Kuck  
Recording Secretary

William Goehring  
Secretary



Sheboygan County  
Department of Transportation – *Highway Division*  
*Bryan Olson, Transportation Director*  
W5741 CTH J  
Plymouth, WI 53073

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To: Chairman Tom Wegner and Members of the Transportation Committee  
Chairman Roger Te Stroete and Members of the Finance Committee

From: Staff

Date: November 8, 2023

Re: Funding for Phase I of Runway 4/22 Reconstruction

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As part of the Sheboygan County 5-Year Capital Plan, a project has been incorporated to reconstruct Runway 4/22 at the Sheboygan County Memorial Airport. The runway is past its useful life, and unexpected concrete issues – which affect the safety of aircraft and passengers – have become more frequent in past years. Additionally, the adjacent taxiway and runway object-free areas do not meet current federal standards, which also poses challenges.

The first phase of this project involves the development of an Airport Master Plan, a very extensive and detailed set of documents that becomes the framework for all future planning and construction projects. A reputable consultant was recently selected for this project by the Wisconsin Bureau of Aeronautics (BOA) and the Airport, and the initial steps of the project, consisting of an aerial survey and data collection, are underway. As part of the Master Plan, the consultant will develop projections, which dictate parameters of the new pavement including strength of the pavement, runway width, and base depth, among other considerations.

Originally, this project was to be funded with a certain category of Federal Aviation Administration (FAA) funds, which are administered through the BOA. This category requires a 5% cost share by the sponsor, or Airport authority. Recently, the BOA has determined that funds from a different category – which do not require a 5% cost share – are available to Sheboygan County.

However, because of the State and Federal approvals needed, these funds will not be available until after invoices have been generated by the consultant for its work. The BOA is requesting that Sheboygan County commits to paying these invoices, expected to be \$100,473, with the understanding that the BOA will then reimburse Sheboygan County. The commitment is requested in the form of a sponsor-only memo, which the County has provided in the past for other FAA-funded projects.

The Transportation Department is requesting approval to submit a sponsor-only memo to BOA, which will indicate that Sheboygan County will pay for the project (Phase I Aerial Survey) and then be reimbursed by the State. These funds would be expensed from the 4/22 Runway reconstruction 5-Year Capital Plan project, which would then be recouped once the State issues checks to Sheboygan County. This will result in a cost savings of approximately \$5,000 for Sheboygan County.



WISCONSIN

# Financial Overview

September 2023

Finance Committee & County Administrator Report

# Budget Variance Summary

Preliminary Year to Date September 30, 2023

	Fund					
	General	Special Revenue	Enterprise	Internal Service	Total	Transportation
Change in Fund Balance	\$ 1,249,650	\$ 988,126	\$ 329,806	\$ (4,292,177)	\$ (1,724,595)	\$ 2,060,637
Plus: unbudgeted depreciation			565,311	1,741,121	\$ 2,306,432	
Adjusted Change in Fund Balance	<u>\$ 1,249,650</u>	<u>\$ 988,126</u>	<u>\$ 895,117</u>	<u>\$ (2,551,056)</u>	<u>\$ 581,837</u>	<u>\$ 2,060,637</u>
Budgeted Change in Fund Balance to Date	\$ (2,949,746)	\$ 358,581	\$ 29,736	\$ (5,243,021)	\$ (7,804,450)	\$ (466,542)
Variance Actual to Budget	<span style="border: 1px solid black;">\$ 4,199,396</span>	<span style="border: 1px solid black;">\$ 629,545</span>	<span style="border: 1px solid black;">\$ 865,381</span>	<span style="border: 1px solid black;">\$ 2,691,965</span>	<span style="border: 1px solid black;">\$ 8,386,287</span>	<span style="border: 1px solid black;">\$ 2,527,179</span>
Timing	\$ (695,297)	\$ (146,411)	\$ (39,323)	\$ (1,037,746)	\$ (1,918,777)	\$ -

# Department Budget Variance Summary

Preliminary Year to Date September 30, 2023

Department	Total Variance
<b>General Fund</b>	
Airport	\$ 331,906
Bldg Services	\$ 521,886
Clerk of Crts	\$ (173,604)
Corp Counsel	\$ 12,577
County Administrator	\$ 124,128
County Board	\$ 15,266
County Clerk	\$ (906)
Court Commissioner	\$ 11,058
DA	\$ 67,918
Finance	\$ 231,875
Human Resources	\$ 184,852
Medical Examiner	\$ 27,192
Nondepart'l	\$ 2,947,082
Planning & Conservation	\$ (91,507)
Register of Deeds	\$ (25,402)
Sheriff	\$ (73,887)
Tax Foreclosures	\$ 45,007
Treasurer	\$ 41,257
UW Extension	\$ 13,710
UW GB - Sheboygan Campus	\$ (33,477)
Veterans' Comm	\$ 1,655
Veterans' Service	\$ 20,810
<b>Total - General Fund</b>	<b>\$ 4,199,396</b>

Department	Total Variance
<b>Special Revenue</b>	
Community Programs	\$ (1,107,030)
Economic Support	\$ 180,398
Elder Services	\$ 328,821
HHS Administration	\$ (12,889)
Public Health Service	\$ 74,372
Social Services	\$ 1,167,578
Total HHS	\$ 631,250
Public Safety - Spec Rev	\$ (1,705)
<b>Total - Special Revenue</b>	<b>629,545</b>

Department	Total Variance
<b>Health Care Centers</b>	
Rocky Knoll	\$ 865,380
<b>Total - HCC</b>	<b>\$ 865,380</b>

Department	Total Variance
<b>Internal Services</b>	
Employee Benefits	\$ 75,438
Highway	\$ 2,575,049
Info Technology	\$ 41,478
Prop Ins	\$ -
<b>Total - Internal Servs</b>	<b>2,691,965</b>

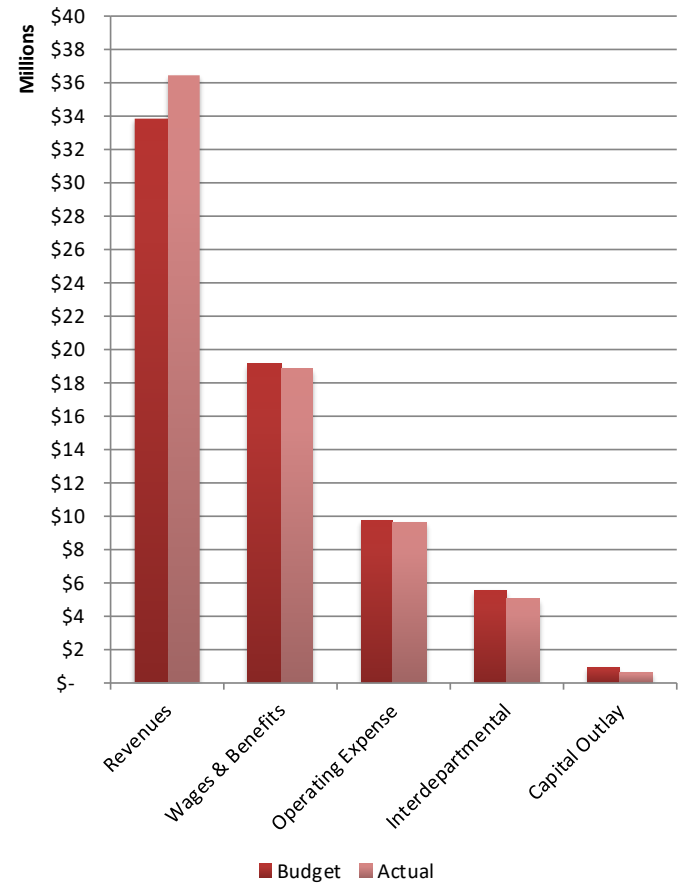
Department	Total Variance
<b>Transportation</b>	
Transportation	\$ 2,527,179
<b>Total - Transportation</b>	<b>\$ 2,527,179</b>



# General Fund (Budget to Actual)

Year to Date September 30, 2023

	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>% Actual to Budget</b>
Revenues	\$ 33,854,106	\$ 36,462,778	\$ 2,608,672	108%
Wages & Benefits	(19,179,342)	(18,808,304)	371,038	98%
Operating Expense	(9,676,398)	(9,658,514)	17,884	100%
Interdepartmental	(5,476,118)	(4,974,383)	501,735	91%
Capital Outlay	(927,604)	(598,146)	329,458	64%
<b>Total Expenses</b>	<b>(35,259,462)</b>	<b>(34,039,347)</b>	<b>1,220,115</b>	<b>97%</b>
Other Financing	(1,544,390)	(1,173,780)	370,610	76%
<b>Change in Fund Balance</b>	<b>\$ (2,949,746)</b>	<b>\$ 1,249,651</b>	<b>\$ 4,199,397</b>	<b>42%</b>



# General Fund (Variance Change)

Year to Date September 30, 2023

	<u>Prior Month</u>	<u>Variance Current Month</u>	<u>Change</u>
Revenues	\$ 2,123,341	\$ 2,608,672	\$ 485,331
Wages & Benefits	236,987	371,038	134,051
Operating Expense	107,140	17,884	(89,256)
Interdepartmental	452,888	501,735	48,847
Capital Outlay	331,853	329,458	(2,395)
Total Expenses	<u>1,128,868</u>	<u>1,220,115</u>	<u>91,247</u>
Other Financing	<u>471,667</u>	<u>370,610</u>	<u>(101,057)</u>
Change in Fund Balance	<u>\$ 3,723,876</u>	<u>\$ 4,199,397</u>	<u>\$ 475,521</u>

- Revenue is positive the current month change is due to more than budgeted interest income and recognition of LFRF revenue
- Wages & Benefits expense variance mainly due to position vacancies but more than budgeted overtime in the Sheriff's dept
- Positive Operating expense variance due to less than budgeted repairs & maintenance, travel, maintenance supplies, and furniture and computer purchases but more than budgeted advertising and office supplies
- Capital Outlay expense current month change is due to the purchase of a sign machine and duress alarm IP buttons for building services

# General Fund – Department Analysis

## Year to Date September 30, 2023

### Overall Budget

Variations

Department	Revenues	Expenditures	Other Financing	Total	% of Outflow
Airport	\$ (7,756)	\$ 339,662	\$ -	\$ 331,906	↑ 36.01%
Building Services	11,442	561,754	(51,310)	521,886	↑ 15.97%
Clerk of Courts	57,991	(231,595)	-	(173,604)	↓ -7.86%
Corporation Counsel	6,889	5,688	-	12,577	↑ 2.87%
County Administrator	(34)	196,644	(72,482)	124,128	↑ 33.59%
County Board	-	53,966	(38,700)	15,266	↑ 7.01%
County Clerk	8,362	(9,268)	-	(906)	↓ -0.36%
Court Commissioner	6,048	5,010	-	11,058	↑ 4.09%
District Attorney	(10,080)	77,998	-	67,918	↑ 8.56%
Finance	28,632	203,242	1	231,875	↑ 14.60%
Human Resources	106	214,404	(29,658)	184,852	↑ 29.85%
Medical Examiner	13,701	13,491	-	27,192	↑ 12.00%
Non-Departmental	2,608,603	(246,708)	585,187	2,947,082	↑ 145.84%
Planning & Conservation	(90,013)	(12,134)	10,640	(91,507)	↓ -4.68%
Register of Deeds	(57,626)	32,725	(501)	(25,402)	↓ -4.46%
Sheriff	(23,833)	(91,638)	41,584	(73,887)	↓ -0.41%
Tax Foreclosures	32,458	12,549	-	45,007	N/A
Treasurer	4,749	110,659	(74,151)	41,257	↑ 6.48%
UW GB - Sheboygan Campus	-	(33,477)	-	(33,477)	↓ -39.06%
UW Extension	(3,641)	17,351	-	13,710	↑ 4.23%
Veterans Commission	-	1,655	-	1,655	↑ 10.29%
Veteran's Services	22,674	(1,864)	-	20,810	↑ 8.42%
<b>Total General Fund</b>	<b>\$ 2,608,672</b>	<b>\$ 1,220,114</b>	<b>\$ 370,610</b>	<b>\$ 4,199,396</b>	<b>11.91%</b>

### Overtime

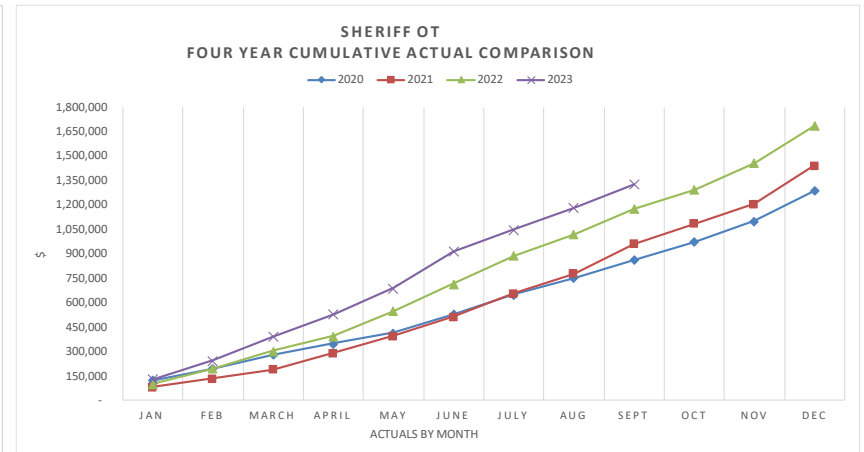
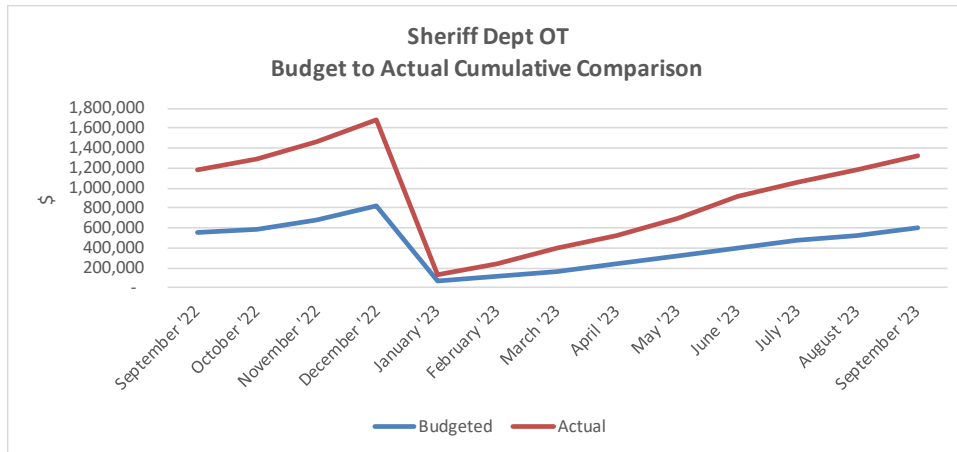
Overtime

Department	Budget	Actual	\$ Variance	% of Variance
Airport	\$ 4,000	\$ 5,580	\$ (1,580)	↓ -39.50%
Building Services	14,041	14,621	(580)	↓ -4.13%
Clerk of Courts	1,494	2,991	(1,497)	↓ 100.20%
Corporation Counsel	-	-	-	→ 0.00%
County Administrator	-	-	-	→ 0.00%
County Board	-	-	-	→ 0.00%
County Clerk	200	158	42	↑ 21.00%
Court Commissioner	-	-	-	→ 0.00%
District Attorney	-	-	-	→ 0.00%
Finance	3,751	478	3,273	↑ 87.26%
Human Resources	-	10	(10)	↓ 100.00%
Medical Examiner	-	-	-	→ 0.00%
Non-Departmental	-	-	-	→ 0.00%
Planning & Conservation	-	212	(212)	↓ 100.00%
Register of Deeds	-	-	-	→ 0.00%
Sheriff	604,226	1,327,351	(723,125)	↓ 119.68%
Tax Foreclosures	-	-	-	→ 0.00%
Treasurer	-	-	-	→ 0.00%
UW Campus	-	-	-	→ 0.00%
UW Extension	-	-	-	→ 0.00%
Veterans Commission	-	-	-	→ 0.00%
Veteran's Services	-	-	-	→ 0.00%
<b>Total General Fund</b>	<b>\$ 627,712</b>	<b>\$ 1,351,401</b>	<b>\$ (723,689)</b>	<b>↓ 115.29%</b>

- Airport – Expenditure variance due to large projects with other funding sources no longer needed and the airport broom truck not yet delivered
- Building Services – Expenditure variance due to vacancies and utility prices lower than expected along with unspent structural work and unspent contingency
- County Administrator – Expenditure variance due to vacant positions
- Finance – Expenditure variance due to vacancy savings
- Human Resources – Expenditure variance due to vacancy savings, All Employee summit planned for Fall and less than budgeted advertising
- Medical Examiner – Revenue variance due to receiving a portion of the Overdose Fatality grant; Expenditure variance due to less than anticipated autopsies and mileage
- Non Departmental – Revenue variance due to higher than budgeted investment interest and TIF district closure
- UW Campus – Expenditure variance due to more than budgeted expenses for maintenance and facility repairs
- Veterans – Revenue variance due to being awarded an ARPA supplemental grant for CVSO; Expenditure variance due to veterans rides still down since the transportation program was shut down due to covid.

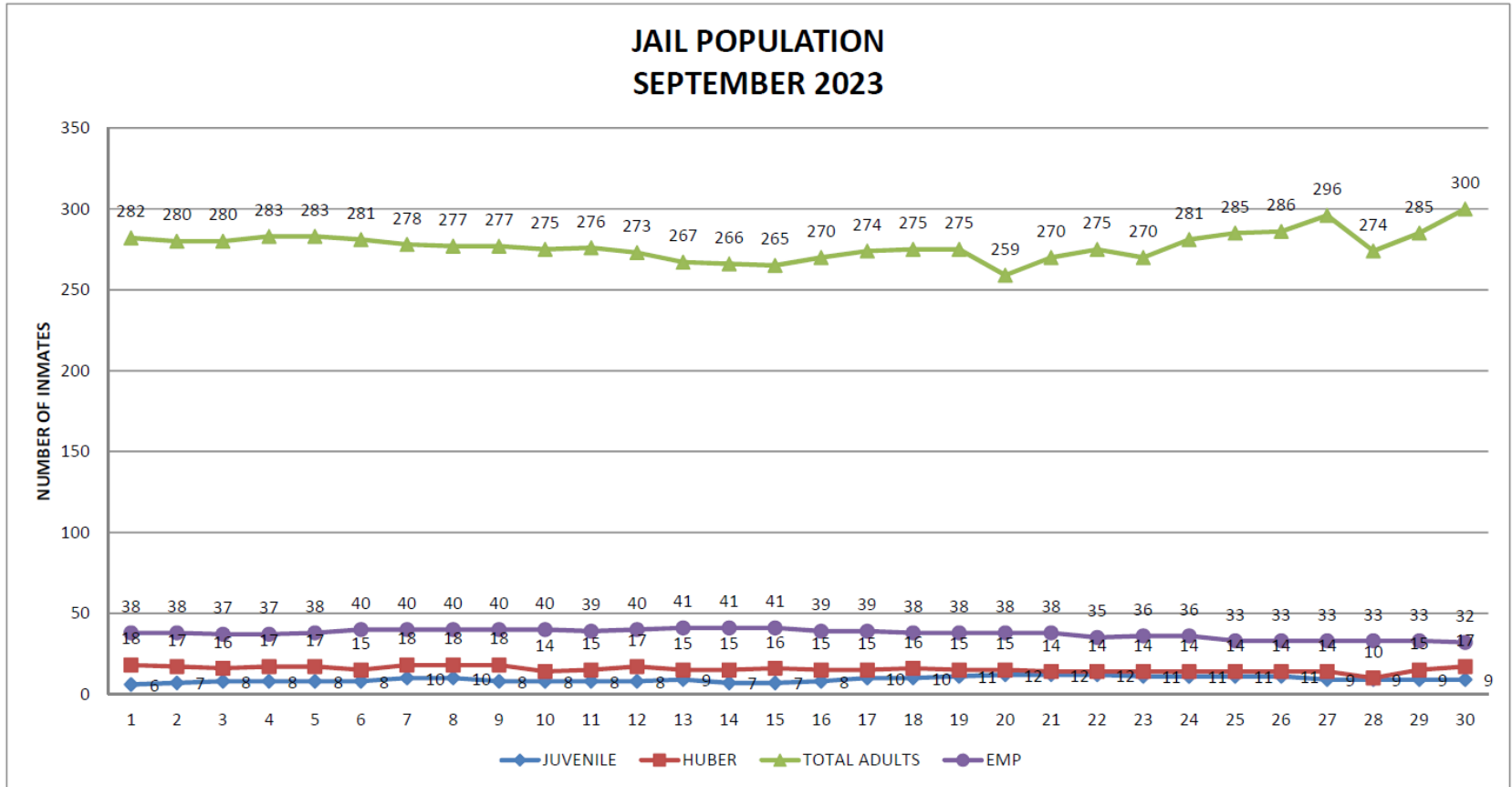
# General Fund – Sheriff’s Department OT

## As of September 30, 2023



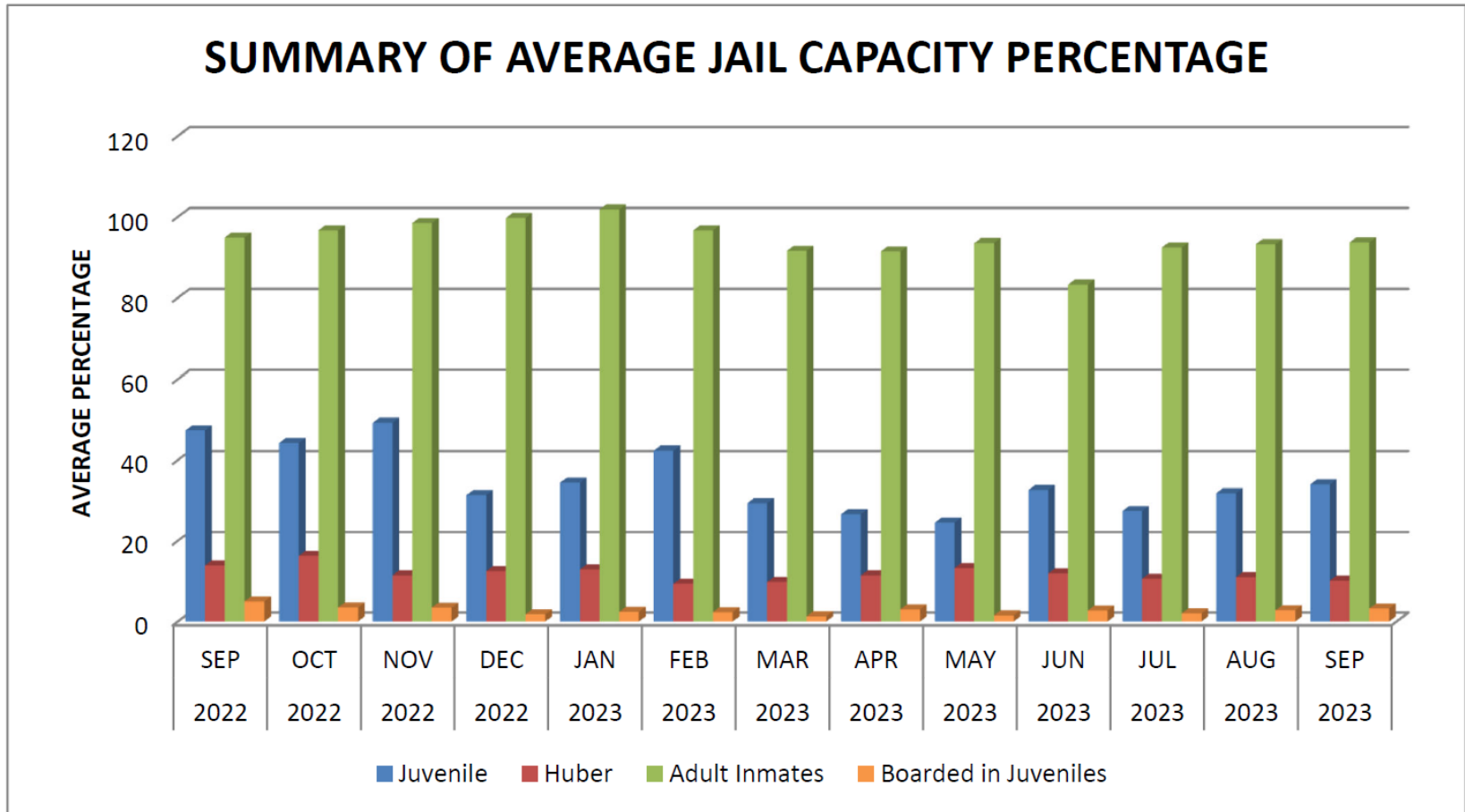
# General Fund – Sheriff’s Department

## September 30, 2023



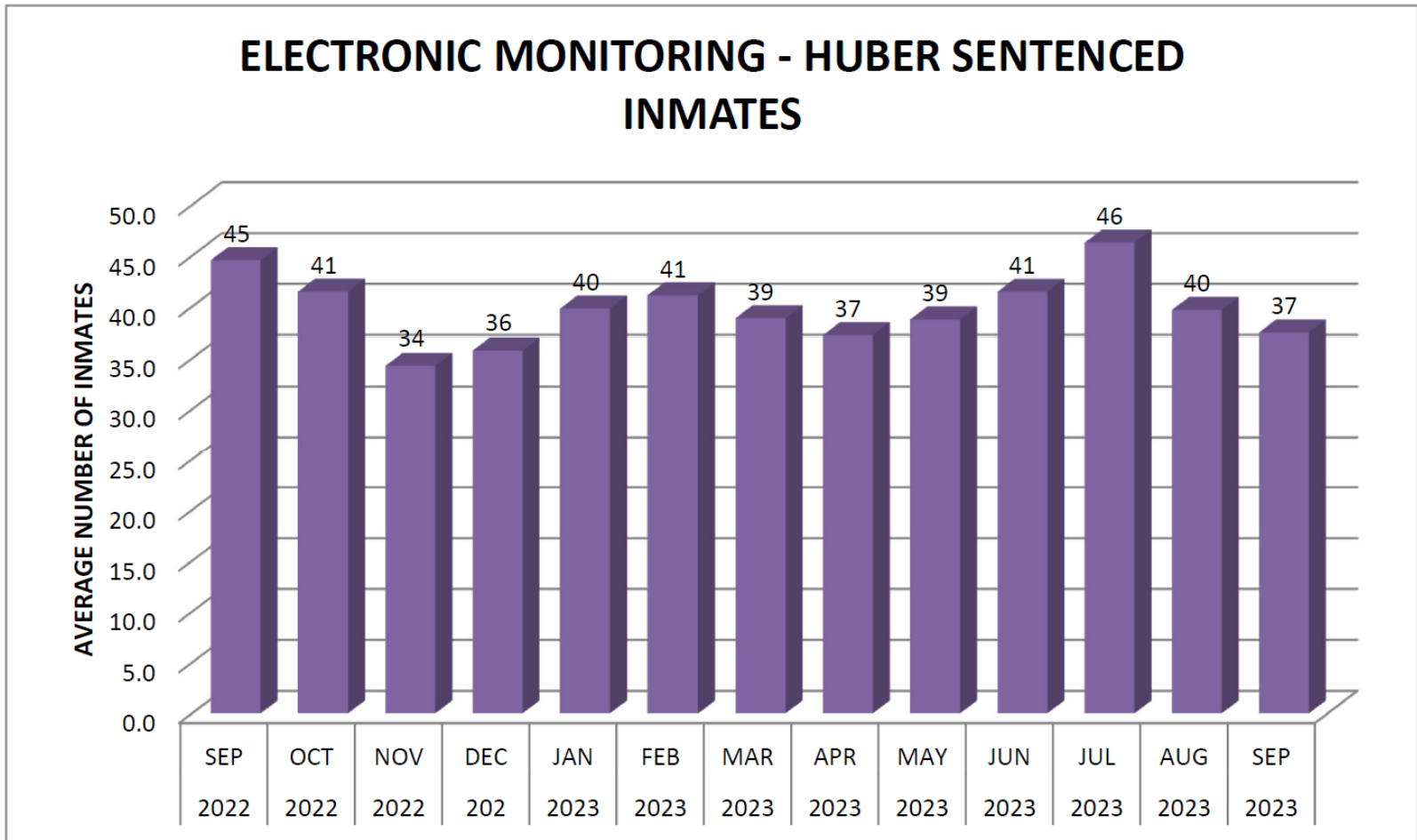
# General Fund – Sheriff’s Department

## September 30, 2023 (12 Month History)



# General Fund – Sheriff’s Department

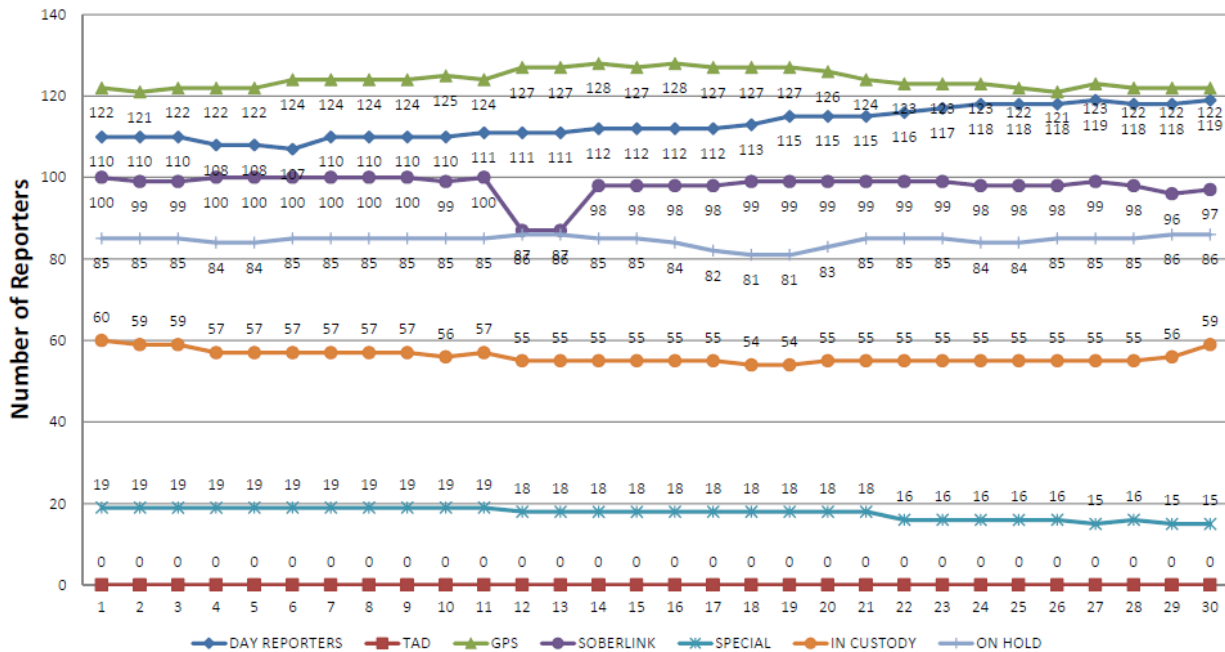
## September 30, 2023 (12 Month History)



# General Fund – Sheriff’s Department

## September 30, 2023

Alternative to Incarceration Day Reporting Population - By Category  
September

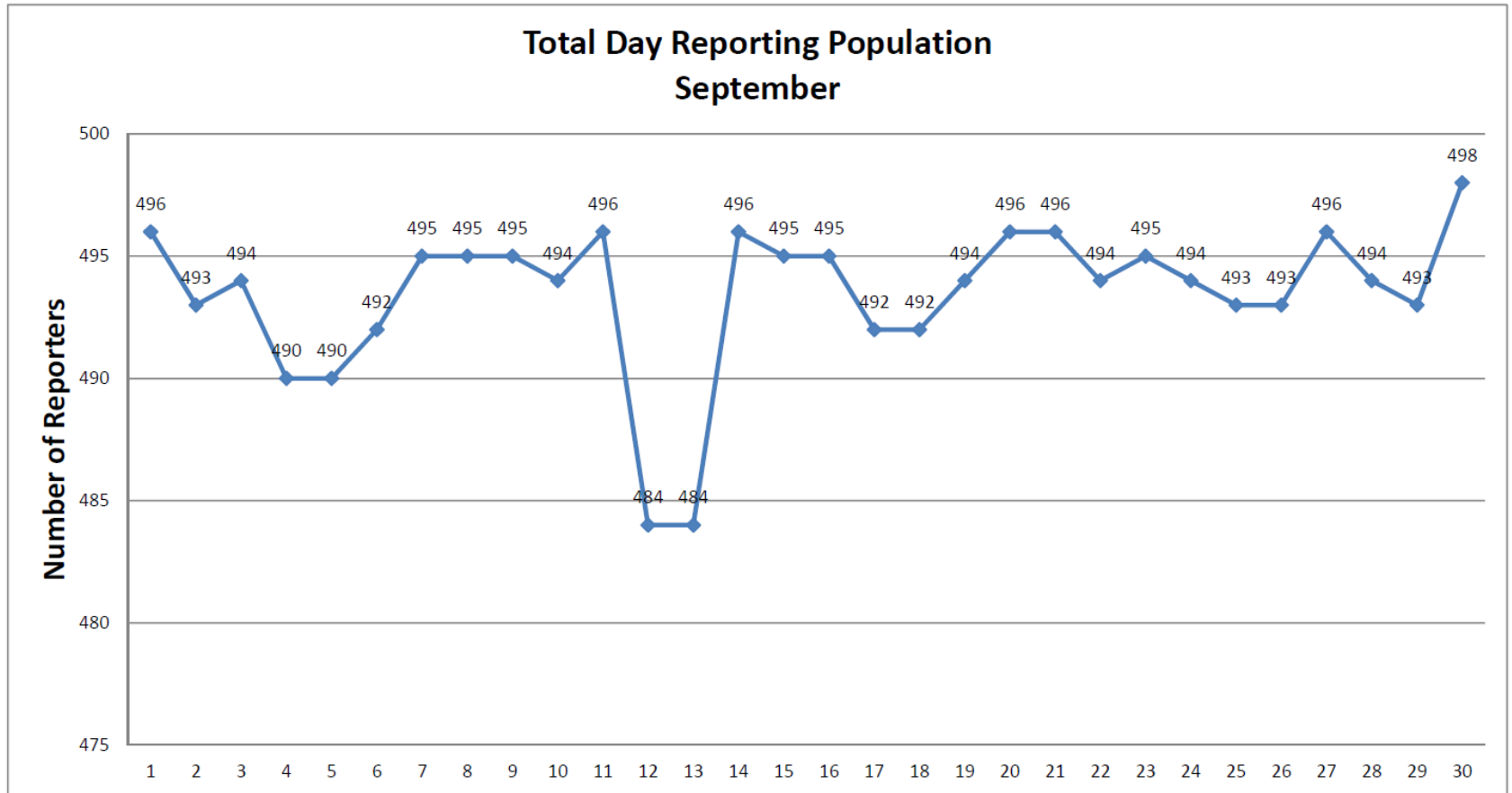


- DAY REPORTERS** NOT ON EQUIPMENT - CHECKING IN & GIVEN A DRUG TEST OR PBT
- TAD** ALCOHOL BRACELET - RARLEY USED
- GPS** GPS BRACELET
- SOBERLINK** HAND HELD ALCOHOL DEVICE
- SPECIAL** THESE ARE DRUG COURT, VETERN COURT CLIENTS, OR SPECIAL MONITORING REQUESTED BY THE COUNTY
- IN CUSTODY** CLIENTS THAT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

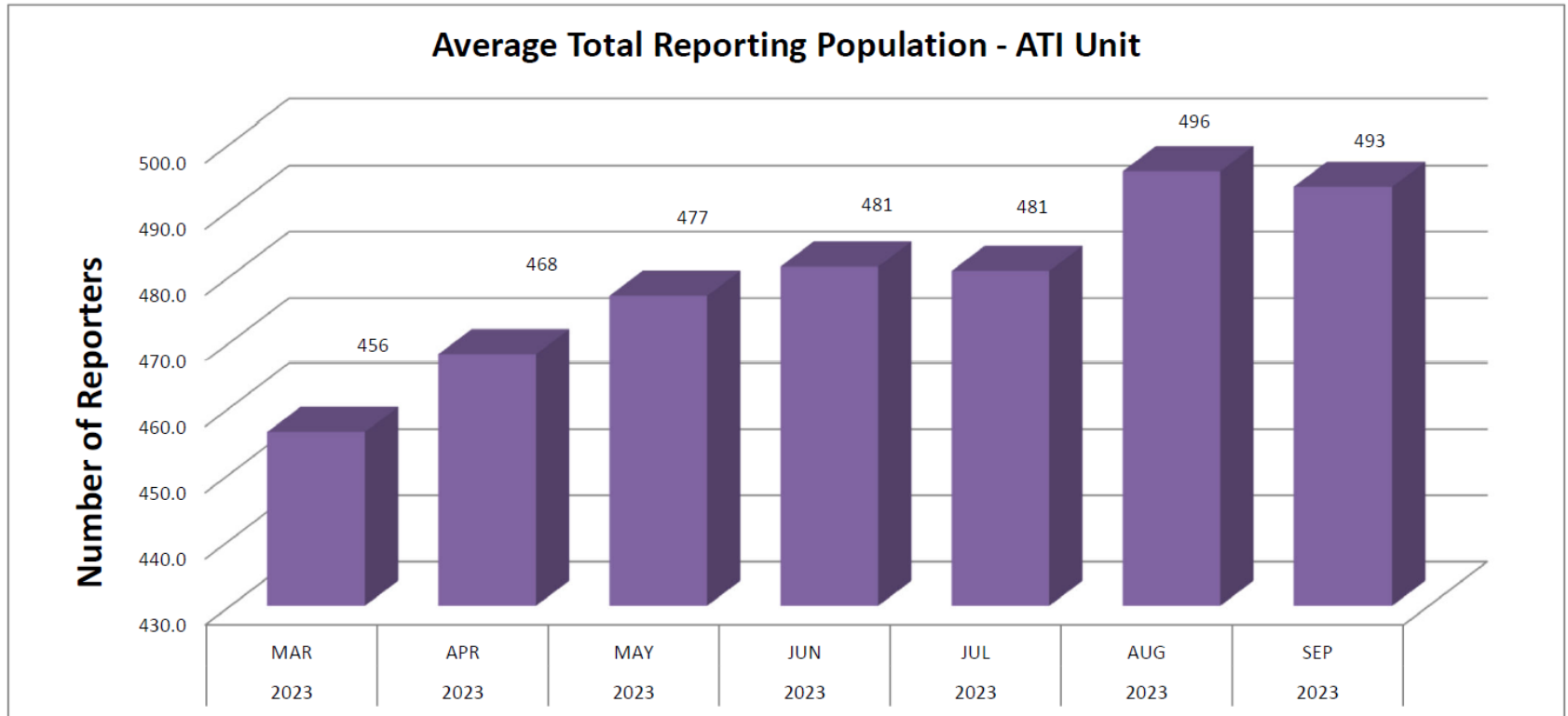


# General Fund – Sheriff’s Department

## September 30, 2023



# General Fund – Sheriff’s Department September 30, 2023 (7 Month History)



# Airport

## 2023 – 3rd Quarter Financial Report

### General Operating (3rd Quarter - 2023)

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 532,667	\$ 524,911	\$ (7,756)	98.54%
Wages & Benefits	(187,699)	(214,658)	(26,959)	114.36%
Operating Expense	(613,150)	(288,417)	324,733	47.04%
Interdepartmental	(62,386)	(79,075)	(16,689)	126.75%
Capital Outlay	(58,577)	-	58,577	0.00%
Total Expenses	(921,812)	(582,150)	339,662	63.15%
Other Financing	-	-	-	N/A
Change in Fund Balance	\$ (389,145)	\$ (57,239)	\$ 331,906	14.71%
Required Operating Levy	\$ 231,271 Annual			



### Debt Service (Annual Costs - 2023)

	Principal	Interest	Total	% of Total
2015 GO Bond	\$ -	\$ -	\$ -	
2017 GO Bond	17,413	2,170	19,583	1.75%
2018 GO Bond	9,801	1,586	11,387	1.05%
2020 GO Bond	120,768	25,950	146,718	31.37%
2020 Refunding	40,800	180	40,980	2.00%
2022 GO Bond	9,263	5,617	14,880	2.15%
	-	-	-	
Total Debt Service	\$ 198,045	\$ 35,503	\$ 233,548	
Required Debt Levy	\$ 233,548 Annual			

### Total Annual Levy

**\$ 464,819**

### 5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
Reconstruction Taxiway B Center Lane (20, 23)	2,481,250	23,051	2,458,199	 1%
Airport Tractor (22)	155,000	89,711	65,289	 58%
			-	
			-	
Total	\$ 2,636,250	\$ 112,762	\$ 2,523,488	

# Building Services

## 2023 – 3rd Quarter Financial Report










### General Operating (3rd Quarter - 2023)

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 2,767,879	\$ 2,779,321	\$ 11,442	100.41%
Wages & Benefits	(1,330,223)	(1,194,734)	135,489	89.81%
Operating Expense	(1,254,276)	(897,363)	356,913	71.54%
Interdepartmental	(470,930)	(440,241)	30,689	93.48%
Capital Outlay	(212,963)	(174,301)	38,662	81.85%
Total Expenses	(3,268,392)	(2,706,639)	561,753	82.81%
Other Financing	73,310	22,000	(51,310)	30.01%
Change in Fund Balance	\$ (427,203)	\$ 94,682	\$ 521,885	22.16%
Required Operating Levy	\$ 3,024,642 Annual			

### Debt Service (Annual Costs - 2023)

	Principal	Interest	Total	% of Total
2015 GO Bond	\$ 197,600	\$ 15,372	\$ 212,972	16.00%
2017 GO Bond	149,250	18,596	167,846	15.00%
2018 GO Bond	103,251	16,704	119,955	16.01%
2020 GO Bond	70,125	15,068	85,193	18.21%
2020 Refunding	142,800	628	143,428	7.00%
2022 GO Bond	76,142	46,172	122,314	17.71%
	-	-	-	
Total Debt Service	\$ 739,168	\$ 112,540	\$ 851,708	
Required Debt Levy	\$ 851,708 Annual			
<b>Total Annual Levy</b>	<b>\$ 3,876,350</b>			

### 5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
Key Card Upgrade (15-18)	296,000	295,116	\$ 884	 100%
HVAC Upgrade (15-20, 23)	1,990,200	1,903,511	86,689	 96%
Fire Alarm System Upgrade (16-19)	536,000	488,036	47,964	 91%
Roof Replacement (18, 20, 21, 22, 23)	1,588,500	1,374,906	213,594	 87%
Elevator Upgrade (20, 21, 22)	659,208	543,460	115,748	 82%
Courthouse Tuck Pointing (21)	220,000	14,740	205,260	 7%
ADRC Office (22)	84,000	82,240	1,760	 98%
HHS Offices and remodel (22, 23)	209,000	320	208,680	 0%
Taylor House Exterior Restoration (22)	102,127	53,810	48,317	 53%
			-	
Total	\$ 5,685,035	\$ 4,756,139	\$ 928,896	

# Clerk of Courts

## 2023 – 3rd Quarter Financial Report

### General Operating (3rd Quarter - 2023)




	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 2,221,168	\$ 2,279,159	\$ 57,991	102.61%
Wages & Benefits	(1,049,052)	(970,425)	78,627	92.50%
Operating Expense	(716,411)	(1,134,524)	(418,113)	158.36%
Interdepartmental	(443,138)	(335,247)	107,891	75.65%
Capital Outlay	-	-	-	N/A
Total Expenses	(2,208,601)	(2,440,196)	(231,595)	110.49%
Other Financing	-	-	-	N/A
Change in Fund Balance	\$ 12,567	\$ (161,037)	\$ (173,604)	1281.43%
Required Operating Levy	\$ 1,406,621 Annual			

### Debt Service (Annual Costs - 2023)

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

**Total Annual Levy** \$ 1,406,621

### 5 Year Plan Status

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

# Corporation Counsel

## 2023 – 3rd Quarter Financial Report

### General Operating (3rd Quarter - 2023)

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 438,152	\$ 445,041	\$ 6,889	101.57%
Wages & Benefits	(95,049)	(98,744)	(3,695)	103.89%
Operating Expense	(329,861)	(329,172)	689	99.79%
Interdepartmental	(13,976)	(5,282)	8,694	37.79%
Capital Outlay	-	-	-	N/A
Total Expenses	(438,886)	(433,198)	5,688	98.70%
Other Financing	-	-	-	N/A
Change in Fund Balance	\$ (734)	\$ 11,843	\$ 12,577	1613.49%
Required Operating Levy	\$ 313,655 Annual			




### Debt Service (Annual Costs - 2023)

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

### Total Annual Levy

**\$ 313,655**

### 5 Year Plan Status

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

# County Administrator

## 2023 – 3rd Quarter Financial Report

### General Operating (3rd Quarter - 2023)

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 296,837	\$ 296,803	\$ (34)	99.99%
Wages & Benefits	(302,041)	(152,844)	149,197	50.60%
Operating Expense	(11,999)	(2,621)	9,378	21.84%
Interdepartmental	(55,542)	(17,473)	38,069	31.46%
Capital Outlay	-	-	-	N/A
Total Expenses	<u>(369,582)</u>	<u>(172,938)</u>	<u>196,644</u>	<u>46.79%</u>
Other Financing	<u>72,482</u>	<u>-</u>	<u>(72,482)</u>	<u>0.00%</u>
Change in Fund Balance	<u>\$ (263)</u>	<u>\$ 123,865</u>	<u>\$ 124,128</u>	<u>47096.96%</u>
Required Operating Levy	<u>\$ 395,738 Annual</u>			




### Debt Service (Annual Costs - 2023)

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

### Total Annual Levy

**\$ 395,738**

### 5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
Project 1	\$ -	\$ -	\$ -	 0%
Project 2	-	-	-	 0%
Project 3	-	-	-	 0%
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

# County Board

## 2023 – 3rd Quarter Financial Report

### General Operating (3rd Quarter - 2023)




	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 172,710	\$ 172,710	\$ -	100.00%
Wages & Benefits	(110,125)	(103,156)	6,969	93.67%
Operating Expense	(80,039)	(33,146)	46,893	41.41%
Interdepartmental	(27,541)	(27,438)	103	99.63%
Capital Outlay	-	-	-	N/A
Total Expenses	(217,705)	(163,740)	53,965	75.21%
Other Financing	38,700	-	(38,700)	0.00%
Change in Fund Balance	\$ (6,295)	\$ 8,970	\$ 15,265	142.49%
Required Operating Levy	\$ 230,280 Annual			

### Debt Service (Annual Costs - 2023)

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

**Total Annual Levy** **\$ 230,280**

### 5 Year Plan Status

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



# County Clerk

## 2023 – 3rd Quarter Financial Report

### General Operating (3rd Quarter - 2023)

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 300,017	\$ 308,379	\$ 8,362	102.79%
Wages & Benefits	(147,141)	(167,102)	(19,961)	113.57%
Operating Expense	(28,758)	(39,763)	(11,005)	138.27%
Interdepartmental	(79,167)	(57,469)	21,698	72.59%
Capital Outlay	-	-	-	N/A
Total Expenses	<u>(255,066)</u>	<u>(264,334)</u>	<u>(9,268)</u>	<u>103.63%</u>
Other Financing	<u>-</u>	<u>-</u>	<u>-</u>	<u>N/A</u>
Change in Fund Balance	<u>\$ 44,951</u>	<u>\$ 44,045</u>	<u>\$ (906)</u>	<u>97.98%</u>
Required Operating Levy	<u>\$ 244,375 Annual</u>			




### Debt Service (Annual Costs - 2023)

	Principal	Interest	Total	% of Total
2015 GO Bond	-	-	-	
2017 GO Bond	49,750	6,199	55,949	5.00%
2018 GO Bond	-	-	-	
2020 GO Bond	-	-	-	
2020 Refunding	-	-	-	
2022 GO Bond	-	-	-	
	<u>-</u>	<u>-</u>	<u>-</u>	
Total Debt Service	<u>\$ 49,750</u>	<u>\$ 6,199</u>	<u>\$ 55,949</u>	
Required Debt Levy	<u>\$ 55,949 Annual</u>			

### Total Annual Levy

**\$ 300,324**

### 5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
Project 1	\$ -	\$ -	\$ -	 0%
Project 2	-	-	-	 0%
Project 3	-	-	-	 0%
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

# Court Commissioner

## 2023 – 3rd Quarter Financial Report

### General Operating (3rd Quarter - 2023)




	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 272,502	\$ 278,550	\$ 6,048	102.22%
Wages & Benefits	(211,396)	(213,191)	(1,795)	100.85%
Operating Expense	(24,984)	(19,083)	5,901	76.38%
Interdepartmental	(34,029)	(33,124)	905	97.34%
Capital Outlay	-	-	-	N/A
Total Expenses	(270,409)	(265,398)	5,011	98.15%
Other Financing	-	-	-	N/A
Change in Fund Balance	<u>\$ 2,093</u>	<u>\$ 13,152</u>	<u>\$ 11,059</u>	<u>628.38%</u>
Required Operating Levy	<u>\$ 317,758 Annual</u>			

### Debt Service (Annual Costs - 2023)

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

**Total Annual Levy** **\$ 317,758**

### 5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
Project 1	\$ -	\$ -	\$ -	 0%
Project 2	-	-	-	 0%
Project 3	-	-	-	 0%
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

# District Attorney

## 2023 – 3rd Quarter Financial Report

### General Operating (3rd Quarter - 2023)




	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 751,623	\$ 741,543	\$ (10,080)	98.66%
Wages & Benefits	(580,401)	(530,957)	49,444	91.48%
Operating Expense	(76,841)	(60,713)	16,128	79.01%
Interdepartmental	(135,986)	(123,560)	12,426	90.86%
Capital Outlay	-	-	-	N/A
Total Expenses	(793,228)	(715,230)	77,998	90.17%
Other Financing	-	-	-	N/A
Change in Fund Balance	\$ (41,605)	\$ 26,313	\$ 67,918	63.24%
Required Operating Levy	\$ 856,901 Annual			

### Debt Service (Annual Costs - 2023)

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

**Total Annual Levy** **\$ 856,901**

### 5 Year Plan Status

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

# Finance

## 2023 – 3rd Quarter Financial Report

### General Operating (3rd Quarter - 2023)

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 1,451,322	\$ 1,479,954	\$ 28,632	101.97%
Wages & Benefits	(1,247,492)	(987,985)	259,507	79.20%
Operating Expense	(70,618)	(192,874)	(122,256)	273.12%
Interdepartmental	(269,699)	(203,708)	65,991	75.53%
Capital Outlay	-	-	-	N/A
Total Expenses	(1,587,809)	(1,384,567)	203,242	87.20%
Other Financing	110,860	110,861	1	100.00%
Change in Fund Balance	\$ (25,627)	\$ 206,248	\$ 231,875	804.81%
Required Operating Levy	\$ 1,265,882 Annual			




### Debt Service (Annual Costs - 2023)

	Principal	Interest	Total	% of Total
2015 GO Bond	-	-	-	
2017 GO Bond	-	-	-	
2018 GO Bond	-	-	-	
2020 GO Bond	93,211	20,028	113,239	24.21%
2020 Refunding	-	-	-	0.00%
2022 GO Bond	-	-	-	
Total Debt Service	\$ 93,211	\$ 20,028	\$ 113,239	
Required Debt Levy	\$ 113,239 Annual			

### Total Annual Levy

**\$ 1,379,121**

### 5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
New Financial System	\$ 1,156,239	\$ 686,674	\$ 469,565	 59%
Project 2	-	-	-	 0%
Project 3	-	-	-	 0%
Total	\$ 1,156,239	\$ 686,674	\$ 469,565	

# Human Resources

## 2023 – 3rd Quarter Financial Report

### General Operating (3rd Quarter - 2023)

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 531,979	\$ 532,085	\$ 106	100.02%
Wages & Benefits	(375,310)	(249,195)	126,115	66.40%
Operating Expense	(138,458)	(80,294)	58,164	57.99%
Interdepartmental	(105,462)	(75,338)	30,124	71.44%
Capital Outlay	-	-	-	N/A
Total Expenses	(619,230)	(404,827)	214,403	65.38%
Other Financing	74,447	44,789	(29,658)	60.16%
Change in Fund Balance	<u>\$ (12,804)</u>	<u>\$ 172,047</u>	<u>\$ 184,851</u>	<u>1343.70%</u>
Required Operating Levy	<u>\$ 637,885 Annual</u>			




### Debt Service (Annual Costs - 2023)

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

### Total Annual Levy

**\$ 637,885**

### 5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
Project 1	\$ -	\$ -	\$ -	 0%
Project 2	-	-	-	 0%
Project 3	-	-	-	 0%
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

# Medical Examiner

## 2023 – 3rd Quarter Financial Report

### General Operating (3rd Quarter - 2023)




	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 228,367	\$ 242,068	\$ 13,701	106.00%
Wages & Benefits	(110,420)	(107,680)	2,740	97.52%
Operating Expense	(96,994)	(81,862)	15,132	84.40%
Interdepartmental	(19,124)	(23,504)	(4,380)	122.90%
Capital Outlay	-	-	-	N/A
Total Expenses	(226,538)	(213,046)	13,492	94.04%
Other Financing	-	-	-	N/A
Change in Fund Balance	\$ 1,829	\$ 29,022	\$ 27,193	1586.77%
Required Operating Levy	\$ 129,268 Annual			

### Debt Service (Annual Costs - 2023)

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

**Total Annual Levy** **\$ 129,268**

### 5 Year Plan Status

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

# Non-Departmental

## 2023 – 3rd Quarter Financial Report

### General Operating (3rd Quarter - 2023)

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 2,515,543	\$ 5,124,146	\$ 2,608,603	203.70%
Wages & Benefits	-	-	-	N/A
Operating Expense	(2,018,129)	(2,261,629)	(243,500)	112.07%
Interdepartmental	(2,195)	(2,122)	73	96.67%
Capital Outlay	-	-	-	N/A
Debt Service	(376)	(356)	20	94.68%
Total Expenses	(2,020,700)	(2,264,107)	(243,407)	112.05%
Other Financing	(2,732,073)	(2,146,886)	585,187	78.58%
Change in Fund Balance	\$ (2,237,230)	\$ 713,153	\$ 2,950,383	31.88%
Required Operating Levy	\$ (2,426,790) Annual			




### Debt Service (Annual Costs - 2023)

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

### Total Annual Levy

**\$ (2,426,790)**

### 5 Year Plan Status

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

# Planning & Conservation

## 2023 – 3rd Quarter Financial Report






### General Operating (3rd Quarter - 2023)

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 1,833,634	\$ 1,743,621	\$ (90,013)	95.09%
Wages & Benefits	(840,186)	(821,144)	19,042	97.73%
Operating Expense	(730,042)	(736,185)	(6,143)	100.84%
Interdepartmental	(304,109)	(319,857)	(15,748)	105.18%
Capital Outlay	<u>(82,000)</u>	<u>(91,284)</u>	<u>(9,284)</u>	<u>111.32%</u>
Total Expenses	(1,956,337)	(1,968,470)	(12,133)	100.62%
Other Financing	<u>11,708</u>	<u>22,348</u>	<u>10,640</u>	<u>190.88%</u>
Change in Fund Balance	<u>\$ (110,995)</u>	<u>\$ (202,501)</u>	<u>\$ (91,506)</u>	<u>182.44%</u>
Required Operating Levy	<u>\$ 1,266,292 Annual</u>			

### Debt Service (Annual Costs - 2023)

	Principal	Interest	Total	% of Total
2015 GO Bond	\$ 12,350	\$ 961	\$ 13,311	1.00%
2017 GO Bond	9,950	1,240	11,190	1.00%
2018 GO Bond	6,759	1,093	7,852	1.05%
2020 GO Bond	19,898	4,276	24,174	5.17%
2020 Refunding	-	-	-	0.00%
2022 GO Bond	19,930	12,086	32,016	4.63%
	<u>-</u>	<u>-</u>	<u>-</u>	
Total Debt Service	<u>\$ 68,887</u>	<u>\$ 19,656</u>	<u>\$ 88,543</u>	
Required Debt Levy	<u>\$ 88,543 Annual</u>			
<b>Total Annual Levy</b>	<b><u>\$ 1,354,835</u></b>			

### 5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
Amsterdam Dunes (15-19)	1,062,400	379,681	682,719	 36%
Marsh Campground Upgrade - South Area (15-16)	192,000	65,991	126,009	 34%
Marsh Multi-Purpose Building & Storage Facilities (16-19)	350,000	349,159	841	 100%
Marsh Bypass & Dam Reconstruction (17, 19, 22, 23)	2,590,500	1,164,025	1,426,475	 45%
OPRT new construction from GrnBsh to FDL Cty Line (21)	<u>350,000</u>	<u>354,608</u>	<u>(4,608)</u>	 101%
Total	<u>\$ 4,544,900</u>	<u>\$ 2,313,464</u>	<u>\$ 2,231,436</u>	



# Register of Deeds

## 2023 – 3rd Quarter Financial Report

### General Operating (3rd Quarter - 2023)

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 523,562	\$ 465,936	\$ (57,626)	88.99%
Wages & Benefits	(310,590)	(299,753)	10,837	96.51%
Operating Expense	(113,766)	(88,622)	25,144	77.90%
Interdepartmental	(145,652)	(148,909)	(3,257)	102.24%
Capital Outlay	-	-	-	N/A
Total Expenses	(570,008)	(537,284)	32,724	94.26%
Other Financing	52,227	51,726	(501)	99.04%
Change in Fund Balance	\$ 5,781	\$ (19,622)	\$ (25,403)	339.43%
Required Operating Levy	\$ (231,346) Annual			




### Debt Service (Annual Costs - 2023)

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

### Total Annual Levy

**\$ (231,346)**

### 5 Year Plan Status

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

# Sheriff

## 2023 – 3rd Quarter Financial Report

### General Operating (3rd Quarter - 2023)

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 17,783,410	\$ 17,768,869	\$ (14,541)	99.92%
Wages & Benefits	(11,717,389)	(12,141,224)	(423,835)	103.62%
Operating Expense	(3,007,847)	(3,047,940)	(40,093)	101.33%
Interdepartmental	(3,005,173)	(2,806,213)	198,960	93.38%
Capital Outlay	(494,894)	(332,561)	162,333	67.20%
Total Expenses	(18,225,303)	(18,327,938)	(102,635)	100.56%
Other Financing	662,521	704,105	41,584	106.28%
Change in Fund Balance	\$ 220,628	\$ 145,036	\$ (75,592)	65.74%
Required Operating Levy	\$ 21,573,286 Annual			


### Debt Service (Annual Costs - 2023)

	Principal	Interest	Total	% of Total
2015 GO Bond	\$ 12,350	\$ 961	\$ 13,311	1.00%
2017 GO Bond	-	-	-	
2018 GO Bond	-	-	-	
2020 GO Bond	10,942	2,351	13,293	2.84%
2020 Refunding	1,448,400	6,373	1,454,773	71.00%
2022 GO Bond	112,340	68,123	180,463	26.13%
	-	-	-	
Total Debt Service	\$ 1,584,032	\$ 77,808	\$ 1,661,840	
Required Debt Levy	\$ 1,661,840 Annual			

### Total Annual Levy

**\$ 23,235,126**

### 5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
Jail/Detention Center Equipment replacement and remodel (22, 23)	1,613,500	356,608	1,256,892	 22%
			-	
			-	
Total	\$ 1,613,500	\$ 356,608	\$ 1,256,892	

Note this detailed tab includes  
the Public Safety Special Revenue

# Treasurer

## 2023 – 3rd Quarter Financial Report

### General Operating (3rd Quarter - 2023)

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 558,799	\$ 596,006	\$ 37,207	106.66%
Wages & Benefits	(321,622)	(316,653)	4,969	98.46%
Operating Expense	(84,743)	(71,897)	12,846	84.84%
Interdepartmental	(150,984)	(124,761)	26,223	82.63%
Capital Outlay	(79,170)	-	79,170	0.00%
Total Expenses	(636,519)	(513,311)	123,208	80.64%
Other Financing	91,428	17,277	(74,151)	18.90%
Change in Fund Balance	\$ 13,708	\$ 99,972	\$ 86,264	729.30%
Required Operating Levy	\$ 607,829 Annual			




### Debt Service (Annual Costs - 2023)

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

### Total Annual Levy

**\$ 607,829**

### 5 Year Plan Status

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

# UW - Campus

## 2023 – 3rd Quarter Financial Report

### General Operating (3rd Quarter - 2023)

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 83,708	\$ 83,708	\$ -	100.00%
Wages & Benefits	-	-	-	N/A
Operating Expense	(62,027)	(95,253)	(33,226)	153.57%
Interdepartmental	(23,682)	(23,933)	(251)	101.06%
Capital Outlay	-	-	-	N/A
Total Expenses	(85,709)	(119,186)	(33,477)	139.06%
Other Financing	-	-	-	N/A
Change in Fund Balance	<u>\$ (2,001)</u>	<u>\$ (35,478)</u>	<u>\$ (33,477)</u>	<u>1773.01%</u>
Required Operating Levy	<u>\$ 111,609 Annual</u>			


### Debt Service (Annual Costs - 2023)

	Principal	Interest	Total	% of Total
2015 GO Bond	\$ 160,550	\$ 12,490	\$ 173,040	13.00%
2017 GO Bond	-	-	-	
2018 GO Bond	-	-	-	
2020 GO Bond	-	-	-	
2020 Refunding	-	-	-	
2022 GO Bond	15,797	9,579	25,376	3.67%
	-	-	-	
Total Debt Service	<u>\$ 176,347</u>	<u>\$ 22,069</u>	<u>\$ 198,416</u>	
Required Debt Levy	<u>\$ 198,416 Annual</u>			

### Total Annual Levy

**\$ 310,025**

### 5 Year Plan Status

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

# UW - Extension

## 2023 – 3rd Quarter Financial Report

### General Operating (3rd Quarter - 2023)

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 324,923	\$ 321,282	\$ (3,641)	98.88%
Wages & Benefits	(82,065)	(80,239)	1,826	97.77%
Operating Expense	(184,761)	(169,368)	15,393	91.67%
Interdepartmental	(57,528)	(57,395)	133	99.77%
Capital Outlay	-	-	-	N/A
Total Expenses	<u>(324,354)</u>	<u>(307,002)</u>	<u>17,352</u>	<u>94.65%</u>
Other Financing	<u>-</u>	<u>-</u>	<u>-</u>	<u>N/A</u>
Change in Fund Balance	<u>\$ 569</u>	<u>\$ 14,280</u>	<u>\$ 13,711</u>	<u>2509.67%</u>
Required Operating Levy	\$ 403,299 Annual			




### Debt Service (Annual Costs - 2023)

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

### Total Annual Levy

**\$ 403,299**

### 5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
Project 1	\$ -	\$ -	\$ -	 0%
Project 2	-	-	-	 0%
Project 3	-	-	-	 0%
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

# Veterans Commission

## 2023 – 3rd Quarter Financial Report

### General Operating (3rd Quarter - 2023)




	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 15,609	\$ 15,609	\$ -	100.00%
Wages & Benefits	(1,611)	-	1,611	0.00%
Operating Expense	(14,437)	(14,393)	44	99.70%
Interdepartmental	(32)	(32)	-	100.00%
Capital Outlay	-	-	-	N/A
Total Expenses	(16,080)	(14,425)	1,655	89.71%
Other Financing	-	-	-	N/A
Change in Fund Balance	<u>\$ (471)</u>	<u>\$ 1,184</u>	<u>\$ 1,655</u>	<u>251.38%</u>
Required Operating Levy	<u>\$ 20,812 Annual</u>			

### Debt Service (Annual Costs - 2023)

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

**Total Annual Levy** **\$ 20,812**

### 5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
Project 1	\$ -	\$ -	\$ -	 0%
Project 2	-	-	-	 0%
Project 3	-	-	-	 0%
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

# Veterans Service

## 2023 – 3rd Quarter Financial Report

### General Operating (3rd Quarter - 2023)

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 249,695	\$ 272,369	\$ 22,674	109.08%
Wages & Benefits	(159,530)	(158,620)	910	99.43%
Operating Expense	(17,881)	(20,735)	(2,854)	115.96%
Interdepartmental	(69,783)	(69,702)	81	99.88%
Capital Outlay	-	-	-	N/A
Total Expenses	(247,194)	(249,057)	(1,863)	100.75%
Other Financing	-	-	-	N/A
Change in Fund Balance	\$ 2,501	\$ 23,312	\$ 20,811	932.11%
Required Operating Levy	\$ 313,860 Annual			




### Debt Service (Annual Costs - 2023)

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

### Total Annual Levy

**\$ 313,860**

### 5 Year Plan Status

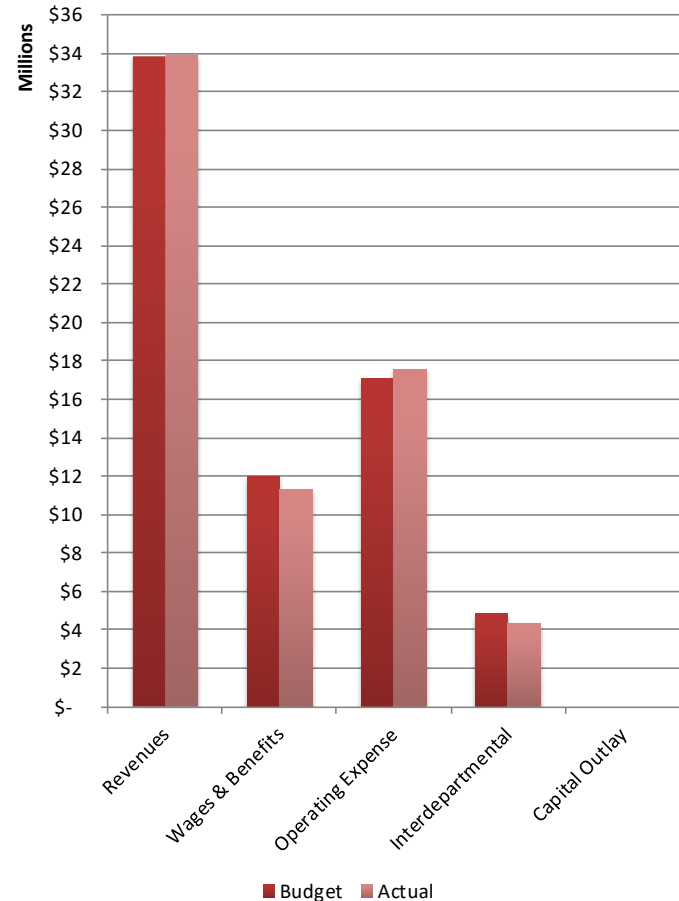
Project/Year	Budget	Spent	Remaining	Status
Project 1	\$ -	\$ -	\$ -	 0%
Project 2	-	-	-	 0%
Project 3	-	-	-	 0%
Total	\$ -	\$ -	\$ -	

# Special Revenue Fund

(Budget to Actual)

Year to Date September 30, 2023

	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>% Actual to Budget</b>
Revenues	\$33,828,868	\$33,985,776	\$ 156,908	100%
Wages & Benefits	(11,942,062)	(11,264,044)	678,018	94%
Operating Expense	(17,057,988)	(17,543,659)	(485,671)	103%
Interdepartmental	(4,878,403)	(4,318,972)	559,431	89%
Capital Outlay	-	-	-	N/A
Total Expenses	<u>(33,878,453)</u>	<u>(33,126,675)</u>	<u>751,778</u>	<u>98%</u>
Other Financing	<u>408,166</u>	<u>129,030</u>	<u>(279,136)</u>	<u>32%</u>
Change in Fund Balance	<u>\$ 358,581</u>	<u>\$ 988,131</u>	<u>\$ 629,550</u>	<u>276%</u>



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



# Special Revenue Fund (Variance Change)

Year to Date September 30, 2023

	<u>Prior Month</u>	<u>Variance</u> <u>Current Month</u>	<u>Change</u>
Revenues	\$ 248,202	\$ 156,908	\$ (91,294)
Wages & Benefits	638,743	678,018	39,275
Operating Expense	(368,457)	(485,671)	(117,214)
Interdepartmental	491,617	559,431	67,814
Capital Outlay	-	-	-
Total Expenses	<u>761,903</u>	<u>751,778</u>	<u>(10,125)</u>
Other Financing	<u>(261,076)</u>	<u>(279,136)</u>	<u>(18,060)</u>
Change in Fund Balance	<u>\$ 749,029</u>	<u>\$ 629,550</u>	<u>\$ (119,479)</u>

- Revenues are more than budgeted. Grants continue to fluctuate based on client needs and various grants are being claimed faster than budgeted as supported by allowable expenses while others are less than anticipated as well as private pay and Medicaid for CCS are lower than expected. CLTS is no longer capped
- Positive Wage & Benefits variance due unfilled positions have resulted in wages below budget
- Operating Expense negative variance due to fluctuations based on client needs and vendor staff availability. CLTS expenditures are \$479k higher than budgeted
- Interdepartmental positive variance due to unfilled positions

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

# Special Revenue Fund – Department/Division Analysis

## Year to Date September 30, 2023

### Overall Budget

Department	Revenue	Variances		Total	% of Outflow
		Expenditures	Other Financing		
Community Programs	\$ (252,927)	\$ (730,649)	\$ (123,454)	\$ (1,107,030)	↓ -7.24%
Economic Support	40,800	139,598	-	180,398	↑ 6.04%
Elder Services	63,557	265,264	-	328,821	↑ 11.42%
HHS Administration	453	(13,342)	-	(12,889)	↓ -446.91%
Public Health Service	(183,638)	413,692	(155,682)	74,372	→ 2.44%
Social Services	479,371	688,207	-	1,167,578	↑ 12.06%
<b>Total HHS</b>	<b>\$ 147,616</b>	<b>\$ 762,770</b>	<b>\$ (279,136)</b>	<b>\$ 631,250</b>	→ 1.86%
Public Safety Sp Rev	9,292	(10,997)	-	(1,705)	→ 0.00%

### Overtime

Department	Budget	Overtime		% Variance
		Actual	\$ Variance	
Community Programs	\$ 14,365	\$ 28,943	\$ (14,578)	↓ -101.48%
Economic Support	1,051	14,675	(13,624)	↓ -1296.29%
Elder Services	15,791	14,242	1,549	↑ 9.81%
HHS Administration	1,126	2,180	(1,054)	↓ -93.61%
Public Health Service	-	1,463	(1,463)	↓ -100.00%
Social Services	23,552	13,592	9,960	↑ 42.29%
<b>Total</b>	<b>\$ 55,885</b>	<b>\$ 75,095</b>	<b>\$ (19,210)</b>	↓ -34.37%
Public Safety Sp Rev	-	-	-	→ 0.00%

# Health & Human Services

## 2023 – 3rd Quarter Financial Report

### General Operating (3rd Quarter - 2023)

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 33,828,868	\$ 33,976,484	\$ 147,616	100.44%
Wages & Benefits	(11,942,062)	(11,264,044)	678,018	94.32%
Operating Expense	(17,057,988)	(17,532,662)	(474,674)	102.78%
Interdepartmental	(4,878,403)	(4,318,972)	559,431	88.53%
Capital Outlay	-	-	-	N/A
Total Expenses	<u>(33,878,453)</u>	<u>(33,115,678)</u>	<u>762,775</u>	<u>97.75%</u>
Other Financing	<u>408,166</u>	<u>129,030</u>	<u>(279,136)</u>	<u>31.61%</u>
Change in Fund Balance	<u>\$ 358,581</u>	<u>\$ 989,836</u>	<u>\$ 631,255</u>	<u>276.04%</u>
Required Operating Levy	<u>\$ 14,259,204</u>		Annual	




### Debt Service (Annual Costs - 2023)

	Principal	Interest	Total	% of Total
2015 GO Bond	\$ -	\$ -	\$ -	
2017 GO Bond	-	-	-	
2018 GO Bond	-	-	-	
2020 GO Bond	18,237	3,919	22,156	4.74%
2020 Refunding	-	-	-	
2022 GO Bond	47,118	28,572	75,690	10.96%
	-	-	-	
Total Debt Service	<u>\$ 65,355</u>	<u>\$ 32,491</u>	<u>\$ 97,846</u>	
Required Debt Levy	<u>\$ 97,846</u>		Annual	

### Total Annual Levy

**\$ 14,357,050**

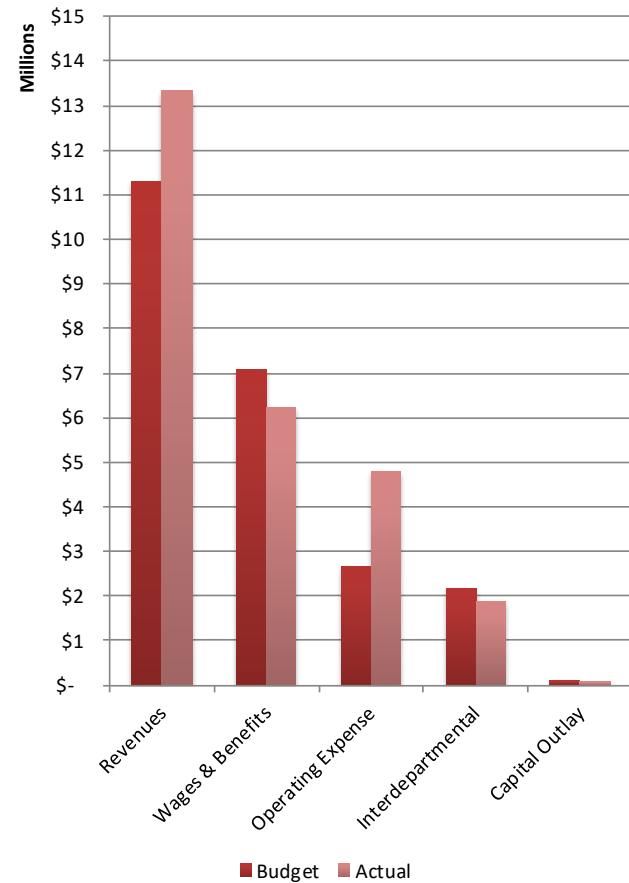
### 5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
HHS Software Upgrade (21)	1,181,595	892,979	\$ 288,616	 76%
Project 2	-	-	-	 0%
Project 3	-	-	-	 0%
Total	<u>\$ 1,181,595</u>	<u>\$ 892,979</u>	<u>\$ 288,616</u>	

# Enterprise Fund (Budget to Actual)

Year to Date September 30, 2023

	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>% Actual to Budget</b>
Revenues	\$ 11,322,577	\$ 13,346,636	\$ 2,024,059	118%
Wages & Benefits	(7,058,687)	(6,215,284)	843,403	88%
Operating Expense	(2,671,910)	(4,772,019)	(2,100,109)	179%
Interdepartmental	(2,185,637)	(1,897,529)	288,108	87%
Capital Outlay	(96,335)	(75,251)	21,084	78%
<b>Total Expenses</b>	<b>(12,012,569)</b>	<b>(12,960,083)</b>	<b>(947,514)</b>	<b>108%</b>
Other Financing	719,728	508,563	(211,165)	71%
<b>Change in Fund Balance</b>	<b>\$ 29,736</b>	<b>\$ 895,116</b>	<b>\$ 865,380</b>	<b>3010%</b>



Enterprise Fund includes Rocky Knoll

# Enterprise Fund (Variance Change)

Year to Date September 30, 2023

	<u>Prior Month</u>	<u>Variance</u> <u>Current Month</u>	<u>Change</u>
Revenues	\$ 1,692,240	\$ 2,024,059	\$ 331,819
Wages & Benefits	780,216	843,403	63,187
Operating Expense	(1,682,615)	(2,100,109)	(417,494)
Interdepartmental	260,897	288,108	27,211
Capital Outlay	21,084	21,084	-
Total Expenses	<u>(620,418)</u>	<u>(947,514)</u>	<u>(327,096)</u>
Other Financing	<u>719,728</u>	<u>(211,165)</u>	<u>(930,893)</u>
Change in Fund Balance	<u>\$ 1,791,550</u>	<u>\$ 865,380</u>	<u>\$ (926,170)</u>

- Revenue variance is due to DHS change in supplemental payment calculation plus an additional 11% increase in the private pay and Medicare Part A census. Budgeted census for September was 116.00, average census for September was 116.77
- Positive Wages & Benefits expense due to staff vacancies
- Operating Expense variance is due to higher usage of agency staffing due to staffing vacancies
- Positive Interdepartmental expenses variance are a result of vacancies in the nursing department
- Capital Outlay budget of dietary equipment came in under budget

# Enterprise Fund – Department Analysis




Year to Date September 30, 2023

## Overall Budget

Department	Revenue	Variances			% of Outflow
		Expenditures	Other Financing	Total	
Rocky Knoll	\$ 2,024,059	\$ (947,514)	\$ (211,165)	\$ 865,380	↑ 7.20%
<b>Total</b>	<b>\$ 2,024,059</b>	<b>\$ (947,514)</b>	<b>\$ (211,165)</b>	<b>\$ 865,380</b>	

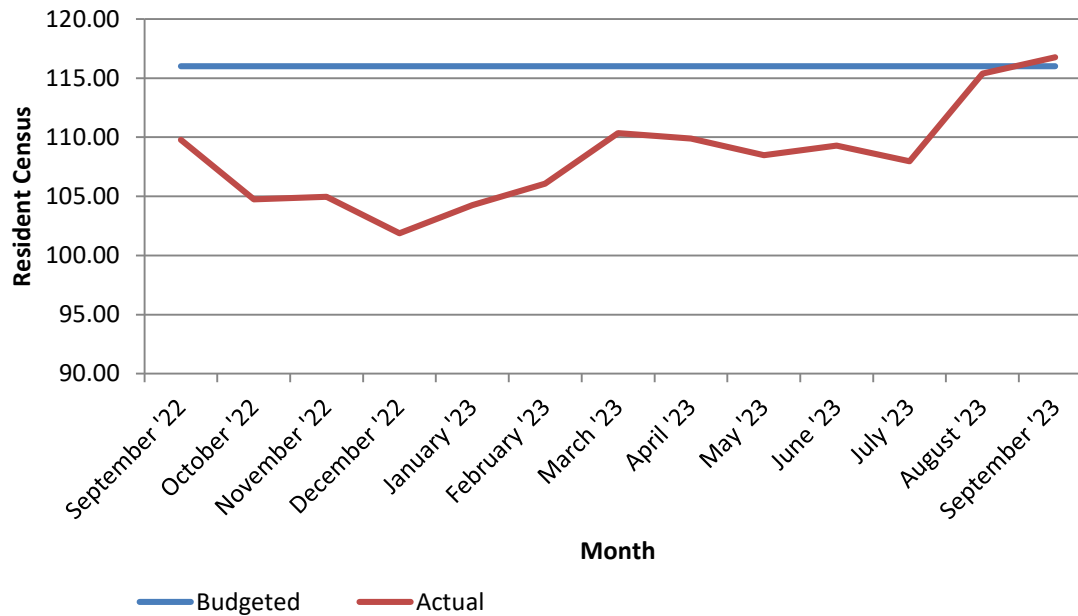
## Overtime

Department	Budget	Overtime		
		Actual	\$ Variance	% Variance
Rocky Knoll	\$323,625	\$236,246	\$ 87,379	↑ 27.00%
<b>Total</b>	<b>\$323,625</b>	<b>\$236,246</b>	<b>\$ 87,379</b>	

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

# Enterprise Fund (Budget to Actual Census)

September 30, 2023 (12 Month History)



# Rocky Knoll

## 2023 – 3rd Quarter Financial Report

### General Operating (3rd Quarter - 2023)





	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 11,322,577	\$ 13,346,636	\$ 2,024,059	117.88%
Wages & Benefits	(7,058,687)	(6,215,284)	843,403	88.05%
Operating Expense	(2,671,910)	(4,772,019)	(2,100,109)	178.60%
Interdepartmental	(2,185,637)	(1,897,529)	288,108	86.82%
Capital Outlay	(96,335)	(75,251)	21,084	78.11%
Total Expenses	(12,012,569)	(12,960,083)	(947,514)	107.89%
Other Financing	719,728	508,563	(211,165)	70.66%
Change in Fund Balance	\$ 29,736	\$ 895,116	\$ 865,380	3010.21%
Required Operating Levy	\$ 1,164,000 Annual			

### Debt Service (Annual Costs - 2023)

	Principal	Interest	Total	% of Total
2015 GO Bond	\$ 37,050	\$ 2,882	\$ 39,932	3.00%
2017 GO Bond	14,925	1,860	16,785	1.50%
2018 GO Bond	10,621	1,718	12,339	1.65%
2020 GO Bond	28,651	6,156	34,807	7.44%
2020 Refunding	-	-	-	
2022 GO Bond	-	-	-	
	-	-	-	
Total Debt Service	\$ 91,247	\$ 12,616	\$ 103,863	
Required Debt Levy	\$ 103,863 Annual			

**Total Annual Levy** **\$ 1,267,863**

### 5 Year Plan Status

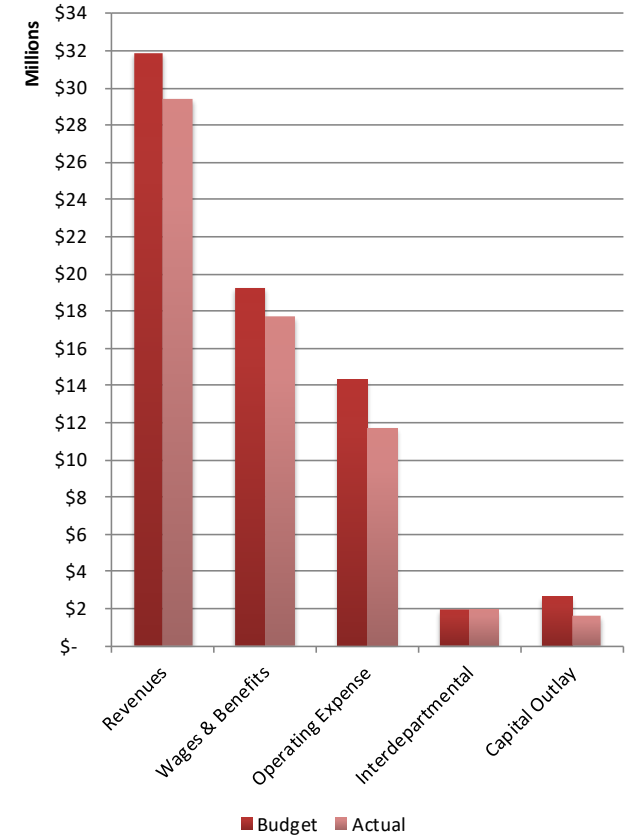
Project/Year	Budget	Spent	Remaining	Status
A&B Building Ground Floor Hallway Remodel	234,117	23,160	210,957	 10%
WV Resident & Bathroom Floor Replacement	143,227		143,227	 0%
WV Dining Room Area & Ground FI Activity Room	184,446		184,446	 0%
WV Roofing Insulation and Ventilation	142,000		142,000	 0%
Total	\$ 703,790	\$ 23,160	\$ 680,630	



# Internal Services (Budget to Actual)

Year to Date September 30, 2023

	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>% Actual to Budget</b>
Revenues	\$ 31,860,460	\$ 29,415,106	\$ (2,445,354)	92%
Wages & Benefits	(19,210,400)	(17,735,277)	1,475,123	92%
Operating Expense	(14,289,977)	(11,721,541)	2,568,436	82%
Interdepartmental	(1,985,140)	(1,943,368)	41,772	98%
Capital Outlay	(2,618,443)	(1,580,697)	1,037,746	60%
<b>Total Expenses</b>	<b>(38,103,960)</b>	<b>(32,980,883)</b>	<b>5,123,077</b>	<b>87%</b>
Other Financing	1,000,479	1,014,722	14,243	101%
<b>Change in Fund Balance</b>	<b>\$ (5,243,021)</b>	<b>\$ (2,551,055)</b>	<b>\$ 2,691,966</b>	<b>49%</b>



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

# Internal Services (Variance Change)

Year to Date September 30, 2023

	<u>Prior Month</u>	<u>Variance</u> <u>Current Month</u>	<u>Change</u>
Revenues	\$ (2,213,833)	\$ (2,445,354)	\$ (231,521)
Wages & Benefits	1,297,182	1,475,123	177,941
Operating Expense	1,911,837	2,568,436	656,599
Interdepartmental	33,612	41,772	8,160
Capital Outlay	<u>1,436,444</u>	<u>1,037,746</u>	<u>(398,698)</u>
Total Expenses	4,679,075	5,123,077	444,002
Other Financing	<u>13,038</u>	<u>14,243</u>	<u>1,205</u>
Change in Fund Balance	<u>\$ 2,478,280</u>	<u>\$ 2,691,966</u>	<u>\$ 213,686</u>

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

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

# Internal Service Fund – Department Analysis

## Year to Date September 30, 2023

### Overall Budget

Department	Revenue	Variances		Total	% of Outflow
		Expenditures	Other Financing		
Employee Benefits & Insurance	\$ (1,550,127)	\$ 1,625,565	\$ -	\$ 75,438	⇒ 0.56%
Highway	(864,114)	3,422,521	16,642	2,575,049	↑ 11.74%
Information Technology	(31,109)	74,986	(2,399)	41,478	⇒ 1.92%
Insurance	(4)	4	-	-	⇒ 0.00%
<b>Total</b>	<b>\$ (2,445,354)</b>	<b>\$ 5,123,076</b>	<b>\$ 14,243</b>	<b>\$ 2,691,965</b>	

### Overtime

Department	Overtime			
	Budget	Actual	\$ Variance	% Variance
Employee Benefits & Insurance	\$ -	\$ -	\$ -	⇒ 0.00%
Highway	450,000	560,376	(110,376)	↓ -24.53%
Information Systems	-	-	-	⇒ 0.00%
Insurance	-	-	-	⇒ 0.00%
<b>Total</b>	<b>\$ 450,000</b>	<b>\$ 560,376</b>	<b>\$ (110,376)</b>	<b>↓ -24.53%</b>

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

# Employee Benefits & Insurance

2023 – 3rd Quarter Financial Report

## General Operating (3rd Quarter - 2023)

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 12,966,686	\$ 11,416,559	\$ (1,550,127)	88.05%
Wages & Benefits	(13,300,485)	(11,671,140)	1,629,345	87.75%
Operating Expense	(112,317)	(116,099)	(3,782)	103.37%
Interdepartmental	(53,567)	(53,565)	2	100.00%
Capital Outlay	-	-	-	N/A
Total Expenses	(13,466,369)	(11,840,804)	1,625,565	87.93%
Other Financing	-	-	-	N/A
Change in Fund Balance	<u>\$ (499,683)</u>	<u>\$ (424,245)</u>	<u>\$ 75,438</u>	<u>84.90%</u>
Required Operating Levy	\$ - Annual			




## Debt Service (Annual Costs - 2023)

	Principal	Interest	Total	% of Total
2015 GO Bond	-	-	-	
2017 GO Bond	-	-	-	
2018 GO Bond	-	-	-	
2020 GO Bond	-	-	-	
2020 Refunding	-	-	-	
2022 GO Bond	-	-	-	
	-	-	-	
Total Debt Service	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
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	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

# Highway

## 2023 – 3rd Quarter Financial Report

### General Operating (3rd Quarter - 2023)

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 16,341,416	\$ 15,477,302	\$ (864,114)	94.71%
Wages & Benefits	(5,373,743)	(5,491,854)	(118,111)	102.20%
Operating Expense	(12,140,922)	(9,674,826)	2,466,096	79.69%
Interdepartmental	(1,811,669)	(1,774,879)	36,790	97.97%
Capital Outlay	(2,602,853)	(1,565,107)	1,037,746	60.13%
Total Expenses	(21,929,187)	(18,506,666)	3,422,521	84.39%
Other Financing	894,591	911,233	16,642	101.86%
Change in Fund Balance	\$ (4,693,180)	\$ (2,118,131)	\$ 2,575,049	45.13%
Required Operating Levy	\$ 1,422,055 Annual			


### Debt Service (Annual Costs - 2023)

	Principal	Interest	Total	% of Total
2015 GO Bond	\$ 716,300	\$ 55,724	\$ 772,024	58.00%
2017 GO Bond	723,863	90,192	814,055	72.75%
2018 GO Bond	514,568	83,248	597,816	79.78%
2020 GO Bond	-	-	-	
2020 Refunding	408,000	1,795	409,795	20.00%
2022 GO Bond	149,409	90,601	240,010	34.75%
	-	-	-	
Total Debt Service	\$ 2,512,140	\$ 321,560	\$ 2,833,700	
Required Debt Levy	\$ 2,833,700 Annual			

### Total Annual Levy

**\$ 4,255,755**

### 5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
Asphalt Plant Replacement (22)	5,300,000	5,211,684	88,316	 98%
North side shed expand & impr (23)	2,121,346	58,184	2,063,162	
Project 3			-	
Total	\$ 7,421,346	\$ 5,269,868	\$ 2,151,478	

# Information Technology

## 2023 – 3rd Quarter Financial Report

### General Operating (3rd Quarter - 2023)



	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 2,009,890	\$ 1,978,781	\$ (31,109)	98.45%
Wages & Benefits	(536,172)	(572,283)	(36,111)	106.73%
Operating Expense	(1,494,270)	(1,388,152)	106,118	92.90%
Interdepartmental	(119,904)	(114,924)	4,980	95.85%
Capital Outlay	(15,590)	(15,590)	-	100.00%
Total Expenses	(2,165,936)	(2,090,949)	74,987	96.54%
Other Financing	105,888	103,489	(2,399)	97.73%
Change in Fund Balance	\$ (50,158)	\$ (8,679)	\$ 41,479	17.30%
Required Operating Levy	\$ - Annual			

### Debt Service (Annual Costs - 2023)

	Principal	Interest	Total	% of Total
2015 GO Bond	\$ 98,800	\$ 7,686	\$ 106,486	8.00%
2017 GO Bond	29,850	3,719	33,569	3.00%
2018 GO Bond	-	-	-	
2020 GO Bond	23,168	4,978	28,146	6.02%
2020 Refunding	-	-	-	
2022 GO Bond	-	-	-	
	-	-	-	
Total Debt Service	\$ 151,818	\$ 16,383	\$ 168,201	
Required Debt Levy	\$ 168,201 Annual			

**Total Annual Levy** \$ 168,201

### 5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
Replace Redundant Firewalls (21)	140,639	143,129	\$ (2,490)	 102%
Replace Network Infrastructure (22)	77,764	68,474	9,290	 88%
Rocky Knoll infrastructure refresh (23)	97,854	66,100	31,754	
Total	\$ 316,257	\$ 277,703	\$ 38,554	

# Insurance

## 2023 – 3rd Quarter Financial Report

### General Operating (3rd Quarter - 2023)

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 542,468	\$ 542,464	\$ (4)	100.00%
Wages & Benefits	-	-	-	N/A
Operating Expense	(542,468)	(542,464)	4	100.00%
Interdepartmental	-	-	-	N/A
Capital Outlay	-	-	-	N/A
Total Expenses	(542,468)	(542,464)	4	100.00%
Other Financing	-	-	-	N/A
Change in Fund Balance	\$ -	\$ -	\$ -	N/A
Required Operating Levy	\$ - Annual			




### Debt Service (Annual Costs - 2023)

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

### Total Annual Levy

**\$ -**

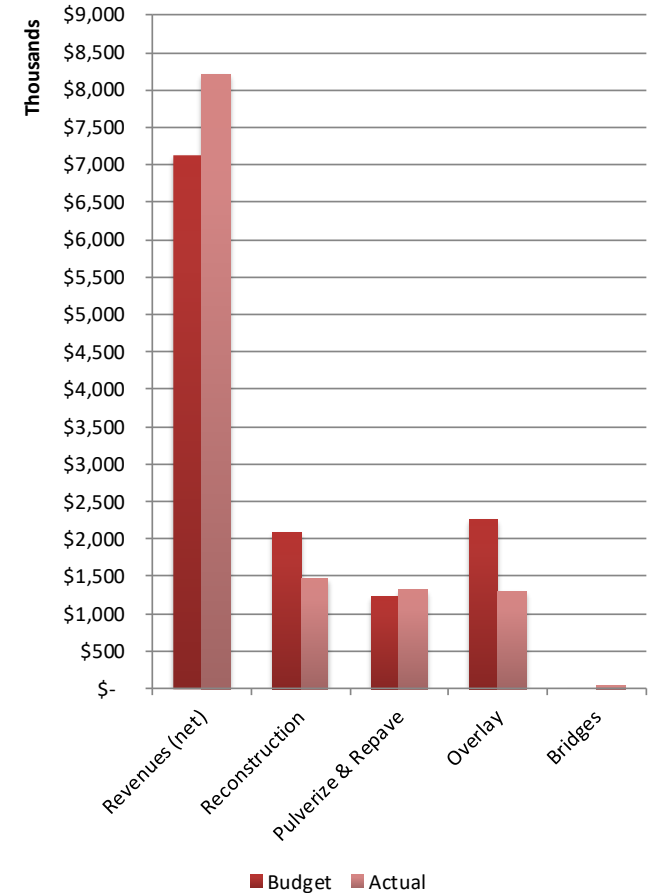
### 5 Year Plan Status

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

# Transportation Fund (Budget to Actual)

Year to Date September 30, 2023

	Budget	Actual	Variance	% Actual to Budget
County Sales Tax	\$ 9,125,522	\$ 10,202,728	\$ 1,077,206	112%
Sales Tax Distribution	(1,997,448)	(1,997,448)	-	100%
<b>Total Revenues</b>	<b>7,128,074</b>	<b>8,205,280</b>	<b>1,077,206</b>	<b>115%</b>
Reconstruction	(2,083,744)	(1,476,692)	607,052	71%
Pulverize & Repave	(1,237,810)	(1,328,861)	(91,051)	107%
Overlay	(2,256,062)	(1,296,326)	959,736	57%
Bridges	-	(25,764)	(25,764)	N/A
Sealcoating	-	-	-	N/A
<b>Total Expenses</b>	<b>(5,577,616)</b>	<b>(4,127,643)</b>	<b>1,449,973</b>	<b>74%</b>
Other Financing	(2,017,000)	(2,017,000)	-	100%
<b>Change in Fund Balance</b>	<b>\$ (466,542)</b>	<b>\$ 2,060,637</b>	<b>\$ 2,527,179</b>	<b>442%</b>





# Transportation Fund (Variance Change)

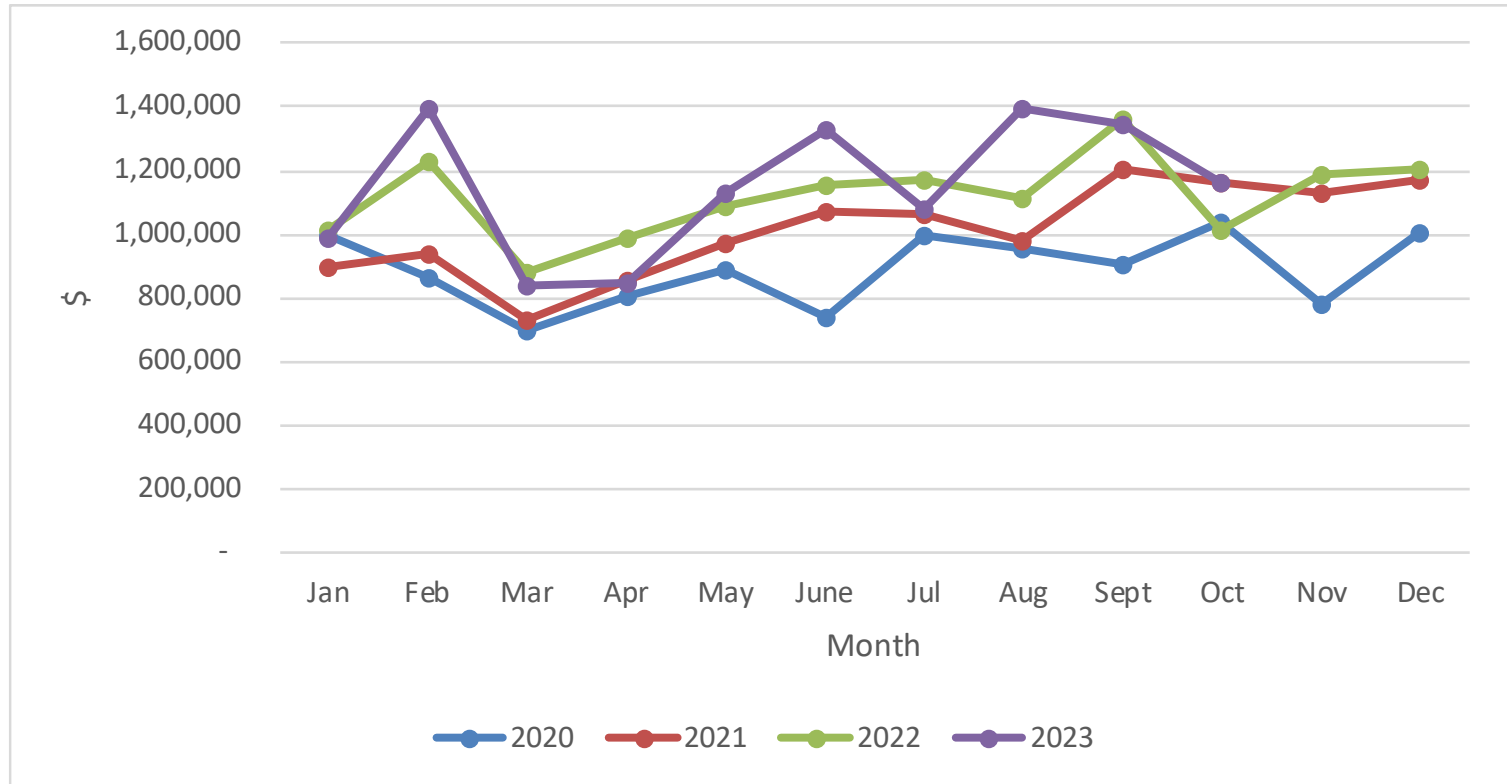
## Year to Date September 30, 2023

	<b>Variance</b>		
	<u>Prior Month</u>	<u>Current Month</u>	<u>Change</u>
County Sales Tax	\$ 1,147,940	\$ 1,077,206	\$ (70,734)
Sales Tax Distribution	(6)	\$ -	6
<b>Total Revenues</b>	<u>1,147,934</u>	<u>1,077,206</u>	<u>(70,728)</u>
Reconstruction	228,399	607,052	378,653
Pulverize & Repave	527,756	(91,051)	(618,807)
Overlay	678,958	959,736	280,778
Bridges	(25,764)	(25,764)	(0)
Sealcoating	-	-	-
<b>Total Expenses</b>	<u>1,409,349</u>	<u>1,449,973</u>	<u>40,624</u>
Other Financing	-	-	-
<b>Change in Fund Balance</b>	<u>\$ 2,557,283</u>	<u>\$ 2,527,179</u>	<u>\$ (30,104)</u>

- Sales tax revenue overall is more than budgeted
- Expenses are less than budgeted based on timing of projects

# Transportation Fund

(Actual County Sales Tax Received by Month)



Questions...

# **3<sup>rd</sup> Quarter Variances**

## **Ending**

### **September 30, 2023**

**QUARTERLY VARIANCE INDEX**

<b><u>GENERAL FUND</u></b>	<b><u>TOTAL VARIANCE</u></b>	<b><u>PAGE</u></b>
Airport.....	331,906.00	62 - 64
Building Services.....	521,885.76	65 - 67
Clerk of Courts.....	(173,603.41)	68 - 70
Corporation Counsel.....	12,577.44	71 - 73
County Administrator.....	124,127.74	74 - 76
County Board.....	15,265.77	77 - 79
County Clerk.....	(905.67)	80 - 82
Court Commissioner.....	11,058.08	83 - 85
District Attorney.....	67,918.41	86 - 88
Finance.....	231,874.12	89 - 91
Human Resources.....	184,851.76	92 - 94
Medical Examiner.....	27,192.62	95 - 97
Non-Departmental.....	2,947,081.86	98 - 100
Planning & Resources.....	(91,506.74)	101 - 104
Register of Deeds.....	(25,401.48)	105 - 107
Sheriff.....	(73,887.09)	108 - 111
Treasurer.....	86,264.57	112 - 114
UW Extension	13,709.63	115 - 117
UW Green Bay - Sheboygan Campus.....	(33,477.27)	118 - 119
Veterans Commission.....	1,655.25	120 - 121
Veterans Service.....	20,810.21	122 - 124
<b><u>H&amp;HS FUND</u></b>		
Health & Human Services Fund.....	631,250.83	125 - 129
<b><u>ENTERPRISE FUND</u></b>		
Rocky Knoll Health Care Center.....	300,069.55	130 - 134
<b><u>INTERNAL SERVICE FUND</u></b>		
Employee Benefits & Insurance.....	75,437.93	135 - 136
Highway.....	1,014,460.13	137 - 141
Information Technology.....	(139,054.14)	142 - 145
Insurance.....	0.03	146 - 147

\*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 09/30/2023**

<b>TIMING</b>	<b>G/L CATEGORY</b>	<b>VARIANCE FROM BUDGET</b>	<b>EXPLANATION OF VARIANCE</b>
	<b>Public Charges for Services</b>		
X	Public Works	(2,499.64)	Fuel flowage fee payment for September was not yet received
	<b>Interest and Other Revenue</b>		
X	Other Misc. Revenue	(5,256.61)	Reimbursement from Kohler for Customs inspections not yet received
	<b>Personnel Related Expenditure</b>		
	Wages	(24,162.54)	Old sick bank and vacation payouts
	Overtime	(1,580.32)	OT was related to winter storms
	Benefits	(1,216.01)	Benefits related to OT
	<b>Operating Expenses</b>		
	Purchased Services	19,298.24	More Customs inspections than budgeted
	Repairs and Maintenance	271,270.13	Large projects with other funding sources no longer needed and BIL funding originally budgeted for will not impact the Department budget
	General Operating	33,022.60	Brine/de-ice mix has not yet been ordered; decision made to forgo some commercial travel, seminars, and advertising to offset higher than expected equipment repairs
	Fixed Charges	1,142.28	FAA closed out a 2020 project where costs came in lower than expected and refunded BOA its share of the overpayment. BOA refunded County its 20% share of the overpayment.
	<b>Interdepartmental Charges</b>		
	Employee Related Insurance	2,514.06	Employee insurance selection coupled with vacancies earlier in the year
	Repairs & Maintenance Charges	(19,327.29)	Highway repairs to Airport equipment and higher than budgeted electrician charges
X	<b>Capital Outlay</b>	58,577.00	Airport broom truck not yet delivered
	<b>Variances Less Than Justification Threshold</b>	<b>124.10</b>	
	<b>TOTAL</b>	<b>331,906.00</b>	<b>Positive</b>

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						
19,273.00	30.8	19,273.00	23.5			411000 Property Tax Levy	173,454.00	32.6	173,454.00	33.0		
19,273.00	30.8	19,273.00	23.5			410000 Taxes	173,454.00	32.6	173,454.00	33.0		
						420000 Intergovernmental Rev						
						450000 Public Charges for Se						
25,197.00	40.3	15,160.06	18.5	10,036.94-	39.8	453000 Public Works	196,735.00	36.9	194,235.36	37.0	2,499.64-	1.3
25,197.00	40.3	15,160.06	18.5	10,036.94-	39.8	450000 Public Charges for Se	196,735.00	36.9	194,235.36	37.0	2,499.64-	1.3
						460000 Interest and Other Re						
17,834.00	28.5	47,368.42	57.8	29,534.42	165.6	466000 Other Miscellaneous	160,498.00	30.1	155,241.39	29.6	5,256.61-	3.3
17,834.00	28.5	47,368.42	57.8	29,534.42	165.6	460000 Interest and Other Re	160,498.00	30.1	155,241.39	29.6	5,256.61-	3.3
						470000 Interdepartmental Rev						
220.00	.4	220.00	.3			476000 Other Interdepartmen	1,980.00	.4	1,980.00	.4		
220.00	.4	220.00	.3			470000 Interdepartmental Rev	1,980.00	.4	1,980.00	.4		
62,524.00	100.0	82,021.48	100.0	19,497.48	31.2	400000 Revenues	532,667.00	100.0	524,910.75	100.0	7,756.25-	1.5
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
17,349.00	27.7	12,169.43	14.8	5,179.57	29.9	511000 Wages	165,100.00	31.0	190,842.86	36.4	25,742.86-	15.6
2,434.00	3.9	1,774.84	2.2	659.16	27.1	512000 Benefits	22,599.00	4.2	23,815.01	4.5	1,216.01-	5.4
19,783.00	31.6	13,944.27	17.0	5,838.73	29.5	510000 Personnel Related Exp	187,699.00	35.2	214,657.87	40.9	26,958.87-	14.4
						530000 Operating Expenses						
23,113.00	37.0	52,240.33	63.7	29,127.33-	126.0	531000 Purchased Services	210,738.00	39.6	191,439.76	36.5	19,298.24	9.2
13,724.00	21.9	22,958.36	28.0	9,234.36-	67.3	532000 Repair & Maintenance	332,567.00	62.4	61,296.87	11.7	271,270.13	81.6
3,599.00	5.8	1,698.91	2.1	1,900.09	52.8	533000 General Operating	69,345.00	13.0	36,322.40	6.9	33,022.60	47.6
						534000 Fixed Charges	500.00	.1	642.28-	.1	1,142.28	228.5
40,436.00	64.7	76,897.60	93.8	36,461.60-	90.2	530000 Operating Expenses	613,150.00	115.1	288,416.75	54.9	324,733.25	53.0
						550000 Interdepartmental Cha						
2,453.00	3.9	790.29	1.0	1,662.71	67.8	551000 Employee Related Cha	22,225.00	4.2	19,710.94	3.8	2,514.06	11.3
1,360.00	2.2	1,357.83	1.7	2.17	.2	551900 Insurance Charges	12,221.00	2.3	12,220.51	2.3	.49	
834.00	1.3	4,579.12	5.6	3,745.12-	449.1	552000 Repairs & Maintenanc	13,500.00	2.5	32,827.29	6.3	19,327.29-	143.2
883.00	1.4	882.38	1.1	.62	.1	553000 System Operation Cha	8,065.00	1.5	7,941.42	1.5	123.58	1.5
709.00	1.1	708.33	.9	.67	.1	556000 Other Interdepartmen	6,375.00	1.2	6,374.97	1.2	.03	

County Airport

Budget	%	Actual	%	Variance	%	Description	Budget	%	Actual	%	Variance	%
Current Period		Current Period		Current Period			Year to Date		Year to Date		Year-to-Date	
6,239.00	10.0	8,317.95	10.1	2,078.95-	33.3	550000 Interdepartmental Cha	62,386.00	11.7	79,075.13	15.1	16,689.13-	26.8
						560000 Capital Outlay						
						565000 Machinery & Equipmen	58,577.00	11.0			58,577.00	100.0
						560000 Capital Outlay	58,577.00	11.0			58,577.00	100.0
						570000 Depreciation						
66,458.00	106.3	99,159.82	120.9	32,701.82-	49.2	500000 Expense/Expenditure	921,812.00	173.1	582,149.75	110.9	339,662.25	36.8
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
<u>3,934.00-</u>	<u>6.3</u>	<u>17,138.34-</u>	<u>20.9</u>	<u>13,204.34-</u>	<u>335.6</u>	Current Change in Fund Balance	<u>389,145.00-</u>	<u>73.1</u>	<u>57,239.00-</u>	<u>10.9</u>	<u>331,906.00</u>	<u>85.3</u>



**VARIANCE REPORT FOR DEPARTMENT -- BUILDING SERVICES  
FOR THE QUARTER ENDING 09/30/2023**

<b>TIMING</b>	<b>G/L CATEGORY</b>	<b>VARIANCE FROM BUDGET</b>	<b>EXPLANATION OF VARIANCE</b>
	<b>Interest and Other Revenue</b>		
	Rent Revenue	2,853.64	Taylor Park rental reservations higher than expected.
	<b>Interdepartmental Revenue</b>		
	Repairs & Maintenance Services	19,030.31	Electrician repairs for Transportation & Rocky Knoll.
	Other Interdept'l Revenue	(11,192.04)	Electrician time not charged to capital project yet.
	<b>Personnel Related Expenditure</b>		
	Wages	115,970.81	13% under. Assistant Electrician, Assistant Director and 1 maintenance worker vacancies most of YTD, plus others.
	Benefits	20,098.73	Vacant positions 12% less.
	<b>Operating Expenses</b>		
	Purchased Services	45,544.50	Natural gas 26% under budget due to 12% reduced use and 27% lower prices than expected, partially offset by increase in electricity price.
	Repairs and Maintenance	133,210.92	\$134,056 unspent structural related work; mostly carpet to be bid out.
	General Operating	178,157.37	\$164,188 unspent contingency funds. A third has been allocated, but not yet completed or not invoiced.
	<b>Interdepartmental Charges</b>		
	Employee Related Insurance	43,630.22	Vacant positions 11% less.
	Repairs & Maintenance Charges	(12,914.15)	Use of Transportation Department for snow removal higher than budgeted and booked slab at Detention Center to operating rather than capital project.
	<b>Capital Outlay</b>	38,662.45	20% under budget YTD. Electrician van \$16,700 over & Kubota tractor \$3,800 over. Other items ordered. \$29,756 remaining of the \$66,905 carryover for the Health & Human Services generator.
	<b>Variances Less Than Justification Threshold</b>	<b>(51,167.00)</b>	
	<b>TOTAL</b>	<b>521,885.76</b>	<b>Positive</b>

Building Services

Budget	%	Actual	%	Variance	%	Description	Budget	%	Actual	%	Variance	%
Current Period		Current Period		Current Period			Year to Date		Year to Date		Year-to-Date	
						400000 Revenues						
						410000 Taxes						
252,054.00	88.4	252,054.00	82.6			411000 Property Tax Levy	2,268,482.00	82.0	2,268,482.00	81.6		
252,054.00	88.4	252,054.00	82.6			410000 Taxes	2,268,482.00	82.0	2,268,482.00	81.6		
						420000 Intergovernmental Rev						
						450000 Public Charges for Se						
						460000 Interest and Other Re						
		175.00	.1	175.00		462000 Rent Revenue	3,360.00	.1	6,213.64	.2	2,853.64	84.9
21,825.00-	7.7	293.73	.1	22,118.73	101.3	466000 Other Miscellaneous	1,567.00	.1	2,317.09	.1	750.09	47.9
21,825.00-	7.7	468.73	.2	22,293.73	102.1	460000 Interest and Other Re	4,927.00	.2	8,530.73	.3	3,603.73	73.1
						470000 Interdepartmental Rev						
1,992.00	.7	7,416.79	2.4	5,424.79	272.3	472000 Repairs & Maintenanc	17,926.00	.6	36,956.31	1.3	19,030.31	106.2
52,951.00	18.6	45,357.61	14.9	7,593.39-	14.3	476000 Other Interdepartmen	476,544.00	17.2	465,351.96	16.7	11,192.04-	2.3
54,943.00	19.3	52,774.40	17.3	2,168.60-	3.9	470000 Interdepartmental Rev	494,470.00	17.9	502,308.27	18.1	7,838.27	1.6
285,172.00	100.0	305,297.13	100.0	20,125.13	7.1	400000 Revenues	2,767,879.00	100.0	2,779,321.00	100.0	11,442.00	.4
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
125,608.00	44.0	138,272.72	45.3	12,664.72-	10.1	511000 Wages	1,166,119.00	42.1	1,050,728.32	37.8	115,390.68	9.9
17,673.00	6.2	18,948.53	6.2	1,275.53-	7.2	512000 Benefits	164,104.00	5.9	144,005.27	5.2	20,098.73	12.2
143,281.00	50.2	157,221.25	51.5	13,940.25-	9.7	510000 Personnel Related Exp	1,330,223.00	48.1	1,194,733.59	43.0	135,489.41	10.2
						530000 Operating Expenses						
40,318.00	14.1	59,068.18	19.3	18,750.18-	46.5	531000 Purchased Services	550,948.00	19.9	505,403.50	18.2	45,544.50	8.3
20,226.00	7.1	24,264.97	7.9	4,038.97-	20.0	532000 Repair & Maintenance	421,675.00	15.2	288,464.08	10.4	133,210.92	31.6
12,945.00	4.5	8,883.78	2.9	4,061.22	31.4	533000 General Operating	281,653.00	10.2	103,495.63	3.7	178,157.37	63.3
73,489.00	25.8	92,216.93	30.2	18,727.93-	25.5	530000 Operating Expenses	1,254,276.00	45.3	897,363.21	32.3	356,912.79	28.5
						550000 Interdepartmental Cha						
41,099.00	14.4	38,078.46	12.5	3,020.54	7.3	551000 Employee Related Cha	390,502.00	14.1	346,871.78	12.5	43,630.22	11.2
2,163.00	.8	2,156.82	.7	6.18	.3	551900 Insurance Charges	19,415.00	.7	19,411.54	.7	3.46	
		5,591.20	1.8	5,591.20-		552000 Repair & Maint Charg	14,200.00	.5	27,114.15	1.0	12,914.15-	90.9
5,204.00	1.8	5,226.76	1.7	22.76-	.4	553000 System Operation Cha	46,813.00	1.7	46,843.42	1.7	30.42-	.1
48,466.00	17.0	51,053.24	16.7	2,587.24-	5.3	550000 Interdepartmental Cha	470,930.00	17.0	440,240.89	15.8	30,689.11	6.5

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	17,598.00	.6			17,598.00	100.0
		26,044.80	8.5	26,044.80-		565000 Machinery & Equipmen	165,365.00	6.0	93,332.05	3.4	72,032.95	43.6
						566000 Office Furniture & E			34,000.00	1.2	34,000.00-	
						567000 Vehicles	30,000.00	1.1	46,968.50	1.7	16,968.50-	56.6
		26,044.80	8.5	26,044.80-		560000 Capital Outlay	212,963.00	7.7	174,300.55	6.3	38,662.45	18.2
						570000 Depreciation						
						580000 Debt Service						
265,236.00	93.0	326,536.22	107.0	61,300.22-	23.1	500000 Expense/Expenditure	3,268,392.00	118.1	2,706,638.24	97.4	561,753.76	17.2
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
						631000 General Fund	51,310.00	1.9			51,310.00	100.0
22,000.00	7.7	22,000.00	7.2			635000 Operat'g Trans from	22,000.00	.8	22,000.00	.8		
22,000.00	7.7	22,000.00	7.2			630000 Opt'g Transfers from	73,310.00	2.6	22,000.00	.8	51,310.00	70.0
22,000.00	7.7	22,000.00	7.2			600000 Other Financing Source	73,310.00	2.6	22,000.00	.8	51,310.00	70.0
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
41,936.00	14.7	760.91	.2	41,175.09-	98.2	Current Change in Fund Balance	427,203.00-	15.4	94,682.76	3.4	521,885.76	122.2

**VARIANCE REPORT FOR DEPARTMENT -- CLERK OF COURTS  
FOR THE QUARTER ENDING 09/30/2023**

<b>TIMING</b>	<b>G/L CATEGORY</b>	<b>VARIANCE FROM BUDGET</b>	<b>EXPLANATION OF VARIANCE</b>
	<b>Intergovernmental Revenues</b>		
	State Grants	22,126.95	Received more than the anticipated for GAL and the Circuit Court Support payment from the State
	<b>Public Charges for Services</b>		
	General Government	40,419.00	Use of state tax refund intercept program, state debt collection, and daily collection efforts caused a positive variance for court and probation fees.
	<b>Interdepartmental Revenue</b>		
	Other Interdept'l Revenue	(4,312.66)	Less IV-D cases heard by the court
	<b>Personnel Related Expenditure</b>		
	Wages	67,497.34	Due to vacancies in the office.
	Overtime	(1,497.38)	Due to court running late or through lunch hours
	Benefits	12,627.19	Due to vacancies in the office.
	<b>Operating Expenses</b>		
	Purchased Services	(407,780.20)	Greater than budgeted costs for court appointed attorney's and guardian ad litem appointments.
	General Operating	(12,194.06)	Office supplies and transcript costs increase
	Fixed Charges	1,345.09	Less than budgeted rental of equipment
	<b>Interdepartmental Charges</b>		
	Employee Related Insurance	106,106.89	Due to vacancies in the office.
	System Operation Charges	1,780.24	Reduction in printing as a result of in court processing
	<b>Variances Less Than Justification Threshold</b>	<b>278.19</b>	
	<b>TOTAL</b>	<b>(173,603.41)</b>	<b>Negative</b>

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						
117,219.00	47.5	117,219.00	47.1			411000 Property Tax Levy	1,054,966.00	47.5	1,054,966.00	46.3		
117,219.00	47.5	117,219.00	47.1			410000 Taxes	1,054,966.00	47.5	1,054,966.00	46.3		
						420000 Intergovernmental Rev						
45,791.00	18.6	46,177.99	18.6	386.99	.8	423000 State Grants	412,104.00	18.6	434,230.95	19.1	22,126.95	5.4
45,791.00	18.6	46,177.99	18.6	386.99	.8	420000 Intergovernmental Rev	412,104.00	18.6	434,230.95	19.1	22,126.95	5.4
						440000 Fines, Forfeits and P						
27,250.00	11.0	25,879.12	10.4	1,370.88-	5.0	441000 Law and Ordinance Vi	245,250.00	11.0	245,008.17	10.7	241.83-	.1
27,250.00	11.0	25,879.12	10.4	1,370.88-	5.0	440000 Fines, Forfeits and P	245,250.00	11.0	245,008.17	10.7	241.83-	.1
						450000 Public Charges for Se						
53,010.00	21.5	56,467.61	22.7	3,457.61	6.5	451000 General Government	477,078.00	21.5	517,497.00	22.7	40,419.00	8.5
53,010.00	21.5	56,467.61	22.7	3,457.61	6.5	450000 Public Charges for Se	477,078.00	21.5	517,497.00	22.7	40,419.00	8.5
						460000 Interest and Other Re						
						470000 Interdepartmental Rev						
3,530.00	1.4	3,100.16	1.2	429.84-	12.2	476000 Other Interdepartmen	31,770.00	1.4	27,457.34	1.2	4,312.66-	13.6
3,530.00	1.4	3,100.16	1.2	429.84-	12.2	470000 Interdepartmental Rev	31,770.00	1.4	27,457.34	1.2	4,312.66-	13.6
246,800.00	100.0	248,843.88	100.0	2,043.88	.8	400000 Revenues	2,221,168.00	100.0	2,279,159.46	100.0	57,991.46	2.6
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
103,712.00	42.0	91,452.70	36.8	12,259.30	11.8	511000 Wages	919,327.00	41.4	853,327.04	37.4	65,999.96	7.2
14,634.00	5.9	12,544.10	5.0	2,089.90	14.3	512000 Benefits	129,725.00	5.8	117,097.81	5.1	12,627.19	9.7
118,346.00	48.0	103,996.80	41.8	14,349.20	12.1	510000 Personnel Related Exp	1,049,052.00	47.2	970,424.85	42.6	78,627.15	7.5
						530000 Operating Expenses						
73,906.00	29.9	108,712.65	43.7	34,806.65-	47.1	531000 Purchased Services	670,526.00	30.2	1,078,306.20	47.3	407,780.20-	60.8
369.00	.1	754.91	.3	385.91-	104.6	532000 Repair & Maintenance	3,312.00	.1	2,786.01	.1	525.99	15.9
4,329.00	1.8	7,828.86	3.1	3,499.86-	80.8	533000 General Operating	38,030.00	1.7	50,224.06	2.2	12,194.06-	32.1
505.00	.2	77.17		427.83	84.7	534000 Fixed Charges	4,543.00	.2	3,197.91	.1	1,345.09	29.6
						535000 Bad Debt Expense			10.00		10.00-	
79,109.00	32.1	117,373.59	47.2	38,264.59-	48.4	530000 Operating Expenses	716,411.00	32.3	1,134,524.18	49.8	418,113.18-	58.4
						550000 Interdepartmental Cha						

Clerk Of Courts

Budget	%	Actual	%	Variance	%	Description	Budget	%	Actual	%	Variance	%
Current Period		Current Period		Current Period			Year to Date		Year to Date		Year-to-Date	
40,108.00	16.3	29,105.62	11.7	11,002.38	27.4	551000 Employee Related Ins	381,103.00	17.2	274,996.11	12.1	106,106.89	27.8
1,405.00	.6	1,403.09	.6	1.91	.1	551900 Insurance Charges	12,631.00	.6	12,627.73	.6	3.27	
5,468.00	2.2	5,029.90	2.0	438.10	8.0	553000 System Operation Cha	49,188.00	2.2	47,407.76	2.1	1,780.24	3.6
24.00		23.92		.08	.3	556000 Other Interdepartmen	216.00		215.24		.76	.4
47,005.00	19.0	35,562.53	14.3	11,442.47	24.3	550000 Interdepartmental Cha	443,138.00	20.0	335,246.84	14.7	107,891.16	24.3
						560000 Capital Outlay						
						570000 Depreciation						
244,460.00	99.1	256,932.92	103.3	12,472.92-	5.1	500000 Expense/Expenditure	2,208,601.00	99.4	2,440,195.87	107.1	231,594.87-	10.5
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
<u>2,340.00</u>	<u>.9</u>	<u>8,089.04-</u>	<u>3.3</u>	<u>10,429.04-</u>	<u>445.7</u>	Current Change in Fund Balance	<u>12,567.00</u>	<u>.6</u>	<u>161,036.41-</u>	<u>7.1</u>	<u>173,603.41-</u>	<u>*****</u>

**VARIANCE REPORT FOR DEPARTMENT -- CORPORATION COUNSEL  
FOR THE QUARTER ENDING 09/30/2023**

<b>TIMING</b>	<b>G/L CATEGORY</b>	<b>VARIANCE FROM BUDGET</b>	<b>EXPLANATION OF VARIANCE</b>
	<b>Interdepartmental Revenue</b>		
	Other Interdept'l Revenue	6,353.24	Wages are more than anticipated which is reimbursed through revenue from HHS.
	<b>Personnel Related Expenditure</b>		
	Wages	(3,109.86)	Wages are more than anticipated which is reimbursed through revenue from HHS
	<b>Operating Expenses</b>		
	General Operating	1,211.96	Less than budgeted travel and training, membership dues, filing fees and savings on computer purchases
	<b>Interdepartmental Charges</b>		
	Employee Related Insurance	8,814.07	Actual health insurance election is less than election budgeted
	<b>Variances Less Than Justification Threshold</b>	<b>(691.97)</b>	
	<b>TOTAL</b>	<b>12,577.44</b>	<b>Positive</b>

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						
29,341.00	55.4	29,371.00	54.7	30.00	.1	411000 Property Tax Levy	225,634.00	51.5	225,724.00	50.7	90.00	
29,341.00	55.4	29,371.00	54.7	30.00	.1	410000 Taxes	225,634.00	51.5	225,724.00	50.7	90.00	
						420000 Intergovernmental Rev						
						450000 Public Charges for Se						
						460000 Interest and Other Re						
30.00	.1	95.07	.2	65.07	216.9	466000 Other Miscellaneous	262.00	.1	707.92	.2	445.92	170.2
30.00	.1	95.07	.2	65.07	216.9	460000 Interest and Other Re	262.00	.1	707.92	.2	445.92	170.2
						470000 Interdepartmental Rev						
23,585.00	44.5	24,202.21	45.1	617.21	2.6	476000 Other Interdepartmen	212,256.00	48.4	218,609.24	49.1	6,353.24	3.0
23,585.00	44.5	24,202.21	45.1	617.21	2.6	470000 Interdepartmental Rev	212,256.00	48.4	218,609.24	49.1	6,353.24	3.0
						400000 Revenues						
52,956.00	100.0	53,668.28	100.0	712.28	1.3	400000 Revenues	438,152.00	100.0	445,041.16	100.0	6,889.16	1.6
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
10,753.50	20.3	10,628.30	19.8	125.20	1.2	511000 Wages	83,229.50	19.0	86,339.36	19.4	3,109.86-	3.7
1,543.67	2.9	1,521.70	2.8	21.97	1.4	512000 Benefits	11,819.99	2.7	12,404.24	2.8	584.25-	4.9
12,297.17	23.2	12,150.00	22.6	147.17	1.2	510000 Personnel Related Exp	95,049.49	21.7	98,743.60	22.2	3,694.11-	3.9
						530000 Operating Expenses						
36,156.00	68.3	36,155.25	67.4	.75		531000 Purchased Services	325,397.00	74.3	325,920.25	73.2	523.25-	.2
163.00	.3	457.02	.9	294.02-	180.4	533000 General Operating	4,464.00	1.0	3,252.04	.7	1,211.96	27.1
36,319.00	68.6	36,612.27	68.2	293.27-	.8	530000 Operating Expenses	329,861.00	75.3	329,172.29	74.0	688.71	.2
						550000 Interdepartmental Cha						
3,768.83	7.1	830.52	1.5	2,938.31	78.0	551000 Employee Related Ins	13,011.51	3.0	4,197.44	.9	8,814.07	67.7
85.00	.2	83.34	.2	1.66	2.0	551900 Insurance Charges	749.00	.2	749.98	.2	.98-	.1
24.00		142.41	.3	118.41-	493.4	553000 System Operation Cha	215.00		334.41	.1	119.41-	55.5
3,877.83	7.3	1,056.27	2.0	2,821.56	72.8	550000 Interdepartmental Cha	13,975.51	3.2	5,281.83	1.2	8,693.68	62.2
						560000 Capital Outlay						
						570000 Depreciation						



Corporation Counsel

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
580000 Debt Service												
52,494.00	99.1	49,818.54	92.8	2,675.46	5.1	500000 Expense/Expenditure	438,886.00	100.2	433,197.72	97.3	5,688.28	1.3
600000 Other Financing Source												
462.00	.9	3,849.74	7.2	3,387.74	733.3	630000 Opt'g Transfers from Current Change in Fund Balance	734.00-	.2	11,843.44	2.7	12,577.44	*****

**VARIANCE REPORT FOR DEPARTMENT -- COUNTY ADMINISTRATOR  
FOR THE QUARTER ENDING 09/30/2023**

<b>TIMING</b>	<b>G/L CATEGORY</b>	<b>VARIANCE FROM BUDGET</b>	<b>EXPLANATION OF VARIANCE</b>
	<b>Personnel Related Expenditure</b>		
	Wages	129,655.13	Less than budgeted expenditures due to vacant positions
	Benefits	19,541.90	Less than budgeted expenditures due to vacant positions
	<b>Operating Expenses</b>		
	General Operating	8,024.63	Less than budgeted expenditures for travel/training, vehicle related expenses, and employee recognition
	<b>Interdepartmental Charges</b>		
	Employee Related Insurance	37,666.06	Less than budgeted expenditures due to vacant positions
	<b>Variances Less Than Justification Threshold</b>	<b>(70,759.98)</b>	ARPA Revenue not transferred in due to vacant position
	<b>TOTAL</b>	<b>124,127.74</b>	<b>Positive</b>

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						
32,979.00	100.0	32,979.00	100.0			411000 Property Tax Levy	296,803.00	100.0	296,803.00	100.0		
32,979.00	100.0	32,979.00	100.0			410000 Taxes	296,803.00	100.0	296,803.00	100.0		
						420000 Intergovernmental Rev						
						460000 Interest and Other Re						
						466000 Other Miscellaneous	34.00				34.00-	100.0
						460000 Interest and Other Re	34.00				34.00-	100.0
						470000 Interdepartmental Rev						
32,979.00	100.0	32,979.00	100.0			400000 Revenues	296,837.00	100.0	296,803.00	100.0	34.00-	
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
28,483.00	86.4	14,473.20	43.9	14,009.80	49.2	511000 Wages	264,484.00	89.1	134,828.87	45.4	129,655.13	49.0
4,045.00	12.3	2,099.21	6.4	1,945.79	48.1	512000 Benefits	37,557.00	12.7	18,015.10	6.1	19,541.90	52.0
32,528.00	98.6	16,572.41	50.3	15,955.59	49.1	510000 Personnel Related Exp	302,041.00	101.8	152,843.97	51.5	149,197.03	49.4
						530000 Operating Expenses						
130.00	.4	42.90	.1	87.10	67.0	531000 Purchased Services	1,162.00	.4	391.56	.1	770.44	66.3
13.00				13.00	100.0	532000 Repair & Maintenance	583.00	.2			583.00	100.0
702.00	2.1	144.00	.4	558.00	79.5	533000 General Operating	10,254.00	3.5	2,229.37	.8	8,024.63	78.3
845.00	2.6	186.90	.6	658.10	77.9	530000 Operating Expenses	11,999.00	4.0	2,620.93	.9	9,378.07	78.2
						550000 Interdepartmental Cha						
4,887.00	14.8	815.42	2.5	4,071.58	83.3	551000 Employee Related Ins	46,427.00	15.6	8,760.94	3.0	37,666.06	81.1
92.00	.3	90.33	.3	1.67	1.8	551900 Insurance Charges	814.00	.3	813.01	.3	.99	.1
						552000 Repairs & Maint Char	200.00	.1			200.00	100.0
901.00	2.7	870.83	2.6	30.17	3.3	553000 System Operation Cha	8,101.00	2.7	7,899.41	2.7	201.59	2.5
5,880.00	17.8	1,776.58	5.4	4,103.42	69.8	550000 Interdepartmental Cha	55,542.00	18.7	17,473.36	5.9	38,068.64	68.5
						570000 Depreciation						
						580000 Debt Service						
39,253.00	119.0	18,535.89	56.2	20,717.11	52.8	500000 Expense/Expenditure	369,582.00	124.5	172,938.26	58.3	196,643.74	53.2

600000 Other Financing Source

County Administrator

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						630000 Opt'g Transfers from						
8,054.00	24.4			8,054.00	100.0	631900 LFRF - General Fund	72,482.00	24.4			72,482.00	100.0
8,054.00	24.4			8,054.00	100.0	630000 Opt'g Transfers from	72,482.00	24.4			72,482.00	100.0
8,054.00	24.4			8,054.00	100.0	600000 Other Financing Source	72,482.00	24.4			72,482.00	100.0
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
<u>1,780.00</u>	<u>5.4</u>	<u>14,443.11</u>	<u>43.8</u>	<u>12,663.11</u>	<u>711.4</u>	Current Change in Fund Balance	<u>263.00-</u>	<u>.1</u>	<u>123,864.74</u>	<u>41.7</u>	<u>124,127.74</u>	<u>*****</u>

**VARIANCE REPORT FOR DEPARTMENT -- COUNTY BOARD  
FOR THE QUARTER ENDING 09/30/2023**

<b>TIMING</b>	<b>G/L CATEGORY</b>	<b>VARIANCE FROM BUDGET</b>	<b>EXPLANATION OF VARIANCE</b>
	<b>Personnel Related Expenditure</b>		
	Wages	6,209.31	Less than budgeted per diems
	<b>Operating Expenses</b>		
	General Operating	46,893.01	Optional year 2 of Discover WI Contract not executed. Positive variance will continue forward throughout year. Less than budgeted expenses for travel and training.
	<b>Variances Less Than Justification Threshold</b>	<b>(37,836.55)</b>	Optional year 2 of Discover WI Contract not executed so ARPA revenue was not transferred. Negative variance will continue forward throughout year.
	<b>TOTAL</b>	<b>15,265.77</b>	<b>Positive</b>

County Board

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						
19,190.00	100.0	19,190.00	100.0			411000 Property Tax Levy	172,710.00	100.0	172,710.00	100.0		
19,190.00	100.0	19,190.00	100.0			410000 Taxes	172,710.00	100.0	172,710.00	100.0		
						460000 Interest and Other Re						
						470000 Interdepartmental Rev						
19,190.00	100.0	19,190.00	100.0			400000 Revenues	172,710.00	100.0	172,710.00	100.0		
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
11,360.00	59.2	10,553.26	55.0	806.74	7.1	511000 Wages	101,258.00	58.6	95,048.69	55.0	6,209.31	6.1
999.00	5.2	908.11	4.7	90.89	9.1	512000 Benefits	8,867.00	5.1	8,106.98	4.7	760.02	8.6
12,359.00	64.4	11,461.37	59.7	897.63	7.3	510000 Personnel Related Exp	110,125.00	63.8	103,155.67	59.7	6,969.33	6.3
						530000 Operating Expenses						
1,674.00	8.7	715.53	3.7	958.47	57.3	533000 General Operating	80,039.00	46.3	33,145.99	19.2	46,893.01	58.6
1,674.00	8.7	715.53	3.7	958.47	57.3	530000 Operating Expenses	80,039.00	46.3	33,145.99	19.2	46,893.01	58.6
						550000 Interdepartmental Cha						
14.00	.1	15.08	.1	1.08-	7.7	551000 Employee Related Ins	130.00	.1	128.50	.1	1.50	1.2
184.00	1.0	183.41	1.0	.59	.3	551900 Insurance Charges	1,650.00	1.0	1,650.77	1.0	.77-	
2,863.00	14.9	2,778.91	14.5	84.09	2.9	553000 System Operation Cha	25,761.00	14.9	25,658.30	14.9	102.70	.4
3,061.00	16.0	2,977.40	15.5	83.60	2.7	550000 Interdepartmental Cha	27,541.00	15.9	27,437.57	15.9	103.43	.4
						560000 Capital Outlay						
						570000 Depreciation						
						580000 Debt Service						
17,094.00	89.1	15,154.30	79.0	1,939.70	11.3	500000 Expense/Expenditure	217,705.00	126.1	163,739.23	94.8	53,965.77	24.8
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
						631900 LFRF - General Fund	38,700.00	22.4			38,700.00	100.0
						630000 Opt'g Transfers from	38,700.00	22.4			38,700.00	100.0
						600000 Other Financing Source	38,700.00	22.4			38,700.00	100.0

County Board

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						
<u>2,096.00</u>	<u>10.9</u>	<u>4,035.70</u>	<u>21.0</u>	<u>1,939.70</u>	<u>92.5</u>	Current Change in Fund Balance	<u>6,295.00-</u>	<u>3.6</u>	<u>8,970.77</u>	<u>5.2</u>	<u>15,265.77</u>	<u>242.5</u>

**VARIANCE REPORT FOR DEPARTMENT -- COUNTY CLERK OFFICE  
FOR THE QUARTER ENDING 09/30/2023**

<b>TIMING</b>	<b>G/L CATEGORY</b>	<b>VARIANCE FROM BUDGET</b>	<b>EXPLANATION OF VARIANCE</b>
	<b>Licenses &amp; Permits</b>		
	Non-Business Licenses	6,781.40	Passport license sales ahead of budget
	<b>Public Charges for Services</b>		
	Public Safety	1,261.40	Passport photo sales ahead of budget
	<b>Personnel Related Expenditure</b>		
	Wages	(17,865.39)	Overlap for training purposes, for unbudgeted retirement / new hire
	Benefits	(2,137.69)	Overlap for training purposes, for unbudgeted retirement / new hire
	<b>Operating Expenses</b>		
	Repairs and Maintenance	(2,066.86)	Election equipment related
	General Operating	(9,838.47)	A large portion of the increase due to advertising cost (spring elections)
	<b>Interdepartmental Charges</b>		
	Employee Related Insurance	19,266.92	Health insurance actual burden less than budgeted retirement / new hire
	System Operation Charges	2,430.99	Election related printing and duplicating (copying) less than budgeted
	<b>Variances Less Than Justification Threshold</b>	<b>1,262.03</b>	
	<b>TOTAL</b>	<b>(905.67)</b>	<b>Negative</b>



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						
20,365.00	73.1	20,365.00	66.1			411000 Property Tax Levy	183,282.00	61.1	183,282.00	59.4		
20,365.00	73.1	20,365.00	66.1			410000 Taxes	183,282.00	61.1	183,282.00	59.4		
						420000 Intergovernmental Rev						
						426000 Chges - Other Local	26,000.00	8.7	26,222.99	8.5	222.99	.9
						420000 Intergovernmental Rev	26,000.00	8.7	26,222.99	8.5	222.99	.9
						430000 Licenses and Permits						
6,550.00	23.5	9,444.10	30.6	2,894.10	44.2	432000 Nonbusiness Licenses	82,110.00	27.4	88,891.40	28.8	6,781.40	8.3
6,550.00	23.5	9,444.10	30.6	2,894.10	44.2	430000 Licenses and Permits	82,110.00	27.4	88,891.40	28.8	6,781.40	8.3
						450000 Public Charges for Se						
43.00	.2	43.00	.1			451000 General Government	380.00	.1	463.50	.2	83.50	22.0
875.00	3.1	941.31	3.1	66.31	7.6	452000 Public Safety	7,875.00	2.6	9,136.40	3.0	1,261.40	16.0
918.00	3.3	984.31	3.2	66.31	7.2	450000 Public Charges for Se	8,255.00	2.8	9,599.90	3.1	1,344.90	16.3
						460000 Interest and Other Re						
38.00	.1	28.44	.1	9.56-	25.2	466000 Other Miscellaneous	338.00	.1	259.57	.1	78.43-	23.2
38.00	.1	28.44	.1	9.56-	25.2	460000 Interest and Other Re	338.00	.1	259.57	.1	78.43-	23.2
						470000 Interdepartmental Rev						
						473000 System Operation Rev	32.00		123.25		91.25	285.2
						470000 Interdepartmental Rev	32.00		123.25		91.25	285.2
27,871.00	100.0	30,821.85	100.0	2,950.85	10.6	400000 Revenues	300,017.00	100.0	308,379.11	100.0	8,362.11	2.8
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
14,516.00	52.1	14,659.81	47.6	143.81-	1.0	511000 Wages	128,872.00	43.0	146,695.16	47.6	17,823.16-	13.8
2,061.00	7.4	2,029.31	6.6	31.69	1.5	512000 Benefits	18,269.00	6.1	20,406.69	6.6	2,137.69-	11.7
16,577.00	59.5	16,689.12	54.1	112.12-	.7	510000 Personnel Related Exp	147,141.00	49.0	167,101.85	54.2	19,960.85-	13.6
						530000 Operating Expenses						
100.00	.4			100.00	100.0	531000 Purchased Services	900.00	.3			900.00	100.0
1,722.00	6.2	1,713.10	5.6	8.90	.5	532000 Repair & Maintenance	15,491.00	5.2	17,557.86	5.7	2,066.86-	13.3
843.00	3.0	834.08	2.7	8.92	1.1	533000 General Operating	12,367.00	4.1	22,205.47	7.2	9,838.47-	79.6
2,665.00	9.6	2,547.18	8.3	117.82	4.4	530000 Operating Expenses	28,758.00	9.6	39,763.33	12.9	11,005.33-	38.3

County Clerk Office

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						550000 Interdepartmental Cha						
4,899.00	17.6	2,862.50	9.3	2,036.50	41.6	551000 Employee Related Ins	46,475.00	15.5	27,208.08	8.8	19,266.92	41.5
111.00	.4	110.50	.4	.50	.5	551900 Insurance Charges	995.00	.3	994.50	.3	.50	.1
2,015.00	7.2	1,864.81	6.1	150.19	7.5	553000 System Operation Cha	31,685.00	10.6	29,254.01	9.5	2,430.99	7.7
2.00		1.33		.67	33.5	556000 Other Interdepartmen	12.00		12.01		.01-	.1
7,027.00	25.2	4,839.14	15.7	2,187.86	31.1	550000 Interdepartmental Cha	79,167.00	26.4	57,468.60	18.6	21,698.40	27.4
						560000 Capital Outlay						
						570000 Depreciation						
26,269.00	94.3	24,075.44	78.1	2,193.56	8.4	500000 Expense/Expenditure	255,066.00	85.0	264,333.78	85.7	9,267.78-	3.6
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
1,602.00	5.7	6,746.41	21.9	5,144.41	321.1	Current Change in Fund Balance	44,951.00	15.0	44,045.33	14.3	905.67-	2.0

**VARIANCE REPORT FOR DEPARTMENT -- COURT COMMISSIONER  
FOR THE QUARTER ENDING 09/30/2023**

<b>TIMING</b>	<b>G/L CATEGORY</b>	<b>VARIANCE FROM BUDGET</b>	<b>EXPLANATION OF VARIANCE</b>
	<b>Public Charges for Services</b>		
	General Government	(1,001.00)	Court fees and charges are less than anticipated
	Health Care Services	5,993.00	Fluctuations based upon demand for mediation services.
	<b>Personnel Related Expenditure</b>		
	Wages	(1,759.66)	Paid for performance percentage was higher than budgeted.
	<b>Operating Expenses</b>		
	Purchased Services	3,991.00	Fluctuations based upon demands for mediation services.
	General Operating	1,510.45	Bad debt expense less then budgeted.
	<b>Variances Less Than Justification Threshold</b>	<b>2,324.29</b>	
	<b>TOTAL</b>	<b>11,058.08</b>	<b>Positive</b>

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						
26,480.00	87.5	26,480.00	84.5			411000 Property Tax Levy	238,320.00	87.5	238,320.00	85.6		
26,480.00	87.5	26,480.00	84.5			410000 Taxes	238,320.00	87.5	238,320.00	85.6		
						420000 Intergovernmental Rev						
						430000 Licenses and Permits						
						450000 Public Charges for Se						
275.00	.9	166.00	.5	109.00-	39.6	451000 General Government	2,475.00	.9	1,474.00	.5	1,001.00-	40.4
2,123.00	7.0	2,860.00	9.1	737.00	34.7	454000 Health Care Services	19,107.00	7.0	25,100.00	9.0	5,993.00	31.4
2,398.00	7.9	3,026.00	9.7	628.00	26.2	450000 Public Charges for Se	21,582.00	7.9	26,574.00	9.5	4,992.00	23.1
						460000 Interest and Other Re						
350.00	1.2	630.00	2.0	280.00	80.0	462000 Rent Revenue	3,150.00	1.2	3,780.00	1.4	630.00	20.0
350.00	1.2	630.00	2.0	280.00	80.0	460000 Interest and Other Re	3,150.00	1.2	3,780.00	1.4	630.00	20.0
						470000 Interdepartmental Rev						
1,050.00	3.5	1,191.90	3.8	141.90	13.5	476000 Other Interdepartmen	9,450.00	3.5	9,876.30	3.5	426.30	4.5
1,050.00	3.5	1,191.90	3.8	141.90	13.5	470000 Interdepartmental Rev	9,450.00	3.5	9,876.30	3.5	426.30	4.5
30,278.00	100.0	31,327.90	100.0	1,049.90	3.5	400000 Revenues	272,502.00	100.0	278,550.30	100.0	6,048.30	2.2
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
19,935.00	65.8	20,095.86	64.1	160.86-	.8	511000 Wages	185,111.00	67.9	186,870.66	67.1	1,759.66-	1.0
2,901.00	9.6	2,831.57	9.0	69.43	2.4	512000 Benefits	26,285.00	9.6	26,320.68	9.4	35.68-	.1
22,836.00	75.4	22,927.43	73.2	91.43-	.4	510000 Personnel Related Exp	211,396.00	77.6	213,191.34	76.5	1,795.34-	.8
						530000 Operating Expenses						
2,167.00	7.2	2,444.00	7.8	277.00-	12.8	531000 Purchased Services	19,501.00	7.2	15,510.00	5.6	3,991.00	20.5
		54.72	.2	54.72-		532000 Repair & Maintenance	858.00	.3	453.89	.2	404.11	47.1
373.00	1.2	104.01	.3	268.99	72.1	533000 General Operating	4,625.00	1.7	3,114.55	1.1	1,510.45	32.7
						535000 Bad Debt Expense			5.00		5.00-	
2,540.00	8.4	2,602.73	8.3	62.73-	2.5	530000 Operating Expenses	24,984.00	9.2	19,083.44	6.9	5,900.56	23.6
						550000 Interdepartmental Cha						
2,822.00	9.3	2,822.59	9.0	.59-		551000 Employee Related Ins	26,820.00	9.8	26,815.04	9.6	4.96	
113.00	.4	112.75	.4	.25	.2	551900 Insurance Charges	1,017.00	.4	1,014.75	.4	2.25	.2

Court Commissioner

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
690.00	2.3	659.53	2.1	30.47	4.4	553000 System Operation Cha	6,192.00	2.3	5,294.65	1.9	897.35	14.5
3,625.00	12.0	3,594.87	11.5	30.13	.8	550000 Interdepartmental Cha	34,029.00	12.5	33,124.44	11.9	904.56	2.7
						560000 Capital Outlay						
						570000 Depreciation						
29,001.00	95.8	29,125.03	93.0	124.03-	.4	500000 Expense/Expenditure	270,409.00	99.2	265,399.22	95.3	5,009.78	1.9
						600000 Other Financing Source						
1,277.00	4.2	2,202.87	7.0	925.87	72.5	630000 Opt'g Transfers from Current Change in Fund Balance	2,093.00	.8	13,151.08	4.7	11,058.08	528.3

**VARIANCE REPORT FOR DEPARTMENT -- DISTRICT ATTORNEY  
FOR THE QUARTER ENDING 09/30/2023**

<b>TIMING</b>	<b>G/L CATEGORY</b>	<b>VARIANCE FROM BUDGET</b>	<b>EXPLANATION OF VARIANCE</b>
	<b>Intergovernmental Revenues</b>		
X	State Grants	(23,719.45)	Received State Grants for first half of year in June - will receive the rest at EOY
	<b>Public Charges for Services</b>		
	General Government	13,675.70	More than budgeted duplicating revenue from State of WI and other Law offices
	<b>Personnel Related Expenditure</b>		
	Wages	43,015.08	Turnover - Vacant positions
	Benefits	6,429.27	Turnover - Vacant positions
	<b>Operating Expenses</b>		
	Purchased Services	(6,788.23)	Jury Trial(s) with out of state witnesses that needed to be flown here - costs ordered to be reimbursed by Court
	Repairs and Maintenance	2,015.88	Less than expected
X	General Operating	20,998.15	Less postage than expected and budgeted furniture and computers not yet purchased
	<b>Interdepartmental Charges</b>		
	Employee Related Insurance	11,899.40	Turnover - Vacant positions
	<b>Variances Less Than Justification Threshold</b>	<b>392.61</b>	
	<b>TOTAL</b>	<b>67,918.41</b>	<b>Positive</b>

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						
71,409.00	94.7	71,409.00	89.0			411000 Property Tax Levy	642,676.00	85.5	642,676.00	86.7		
71,409.00	94.7	71,409.00	89.0			410000 Taxes	642,676.00	85.5	642,676.00	86.7		
						420000 Intergovernmental Rev						
						423000 State Grants	72,794.00	9.7	49,074.55	6.6	23,719.45-	32.6
						420000 Intergovernmental Rev	72,794.00	9.7	49,074.55	6.6	23,719.45-	32.6
						450000 Public Charges for Se						
4,002.00	5.3	8,853.15	11.0	4,851.15	121.2	451000 General Government	36,002.00	4.8	49,677.70	6.7	13,675.70	38.0
4,002.00	5.3	8,853.15	11.0	4,851.15	121.2	450000 Public Charges for Se	36,002.00	4.8	49,677.70	6.7	13,675.70	38.0
						460000 Interest and Other Re						
						470000 Interdepartmental Rev						
17.00				17.00-	100.0	476000 Other Interdepartmen	151.00		114.75		36.25-	24.0
17.00				17.00-	100.0	470000 Interdepartmental Rev	151.00		114.75		36.25-	24.0
75,428.00	100.0	80,262.15	100.0	4,834.15	6.4	400000 Revenues	751,623.00	100.0	741,543.00	100.0	10,080.00-	1.3
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
54,814.00	72.7	49,493.58	61.7	5,320.42	9.7	511000 Wages	508,727.00	67.7	465,711.92	62.8	43,015.08	8.5
7,722.00	10.2	6,943.62	8.7	778.38	10.1	512000 Benefits	71,674.00	9.5	65,244.73	8.8	6,429.27	9.0
62,536.00	82.9	56,437.20	70.3	6,098.80	9.8	510000 Personnel Related Exp	580,401.00	77.2	530,956.65	71.6	49,444.35	8.5
						530000 Operating Expenses						
1,873.00	2.5	4,445.05	5.5	2,572.05-	137.3	531000 Purchased Services	16,839.00	2.2	23,627.23	3.2	6,788.23-	40.3
459.00	.6	260.09	.3	198.91	43.3	532000 Repair & Maintenance	4,127.00	.5	2,111.12	.3	2,015.88	48.8
3,127.00	4.1	2,927.16	3.6	199.84	6.4	533000 General Operating	55,683.00	7.4	34,684.85	4.7	20,998.15	37.7
22.00		21.31		.69	3.1	534000 Fixed Charges	192.00		289.70		97.70-	50.9
5,481.00	7.3	7,653.61	9.5	2,172.61-	39.6	530000 Operating Expenses	76,841.00	10.2	60,712.90	8.2	16,128.10	21.0
						550000 Interdepartmental Cha						
12,445.00	16.5	11,166.25	13.9	1,278.75	10.3	551000 Employee Related Ins	118,237.00	15.7	106,337.60	14.3	11,899.40	10.1
289.00	.4	287.25	.4	1.75	.6	551900 Insurance Charges	2,586.00	.3	2,585.25	.3	.75	
						552000 Repairs & Maintenanc			61.13		61.13-	
1,687.00	2.2	1,597.44	2.0	89.56	5.3	553000 System Operation Cha	15,163.00	2.0	14,576.06	2.0	586.94	3.9
14,421.00	19.1	13,050.94	16.3	1,370.06	9.5	550000 Interdepartmental Cha	135,986.00	18.1	123,560.04	16.7	12,425.96	9.1

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						
82,438.00	109.3	77,141.75	96.1	5,296.25	6.4	500000 Expense/Expenditure	793,228.00	105.5	715,229.59	96.5	77,998.41	9.8
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
<u>7,010.00-</u>	<u>9.3</u>	<u>3,120.40</u>	<u>3.9</u>	<u>10,130.40</u>	<u>144.5</u>	Current Change in Fund Balance	<u>41,605.00-</u>	<u>5.5</u>	<u>26,313.41</u>	<u>3.5</u>	<u>67,918.41</u>	<u>163.2</u>



**VARIANCE REPORT FOR DEPARTMENT -- FINANCE  
FOR THE QUARTER ENDING 09/30/2023**

<b>TIMING</b>	<b>G/L CATEGORY</b>	<b>VARIANCE FROM BUDGET</b>	<b>EXPLANATION OF VARIANCE</b>
	<b>Interest and Other Revenue</b>		
	Other Misc. Revenue	12,271.12	Misc. reimbursements and refunds
	<b>Interdepartmental Revenue</b>		
	Other Interdept'l Revenue	16,167.59	Small difference in reimbursements for Finance staff working directly with HHS, Rocky Knoll, Highway, and Sheriffs Departments
	<b>Personnel Related Expenditure</b>		
	Wages	221,920.78	Open positions
	Overtime	3,273.38	Lower than budgeted overtime due to delay in Munis project
	Benefits	34,312.45	Open positions
	<b>Operating Expenses</b>		
	Purchased Services	(127,841.83)	Reflects outsourcing cost of Rocky Knoll AR support as reviewed by Finance Committee January 11, 2023. Cost is recoverd from Rocky Knoll by offset in interdepartmental Revenue above and savings in Wages/Benefits.
	General Operating	5,245.40	Lower than budgeted Seminars & Training
	<b>Interdepartmental Charges</b>		
	Employee Related Insurance	63,599.34	Open positions
	System Operation Charges	2,391.20	Lower than budgeted printing
	<b>Variances Less Than Justification Threshold</b>	<b>534.69</b>	
	<b>TOTAL</b>	<b>231,874.12</b>	<b>Positive</b>

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						
105,491.00	66.0	105,491.00	67.6			411000 Property Tax Levy	949,411.00	65.4	949,411.00	64.2		
105,491.00	66.0	105,491.00	67.6			410000 Taxes	949,411.00	65.4	949,411.00	64.2		
						420000 Intergovernmental Rev						
5,709.00	3.6	5,729.69	3.7	20.69	.4	426000 Chges - Other Local	51,380.00	3.5	51,572.82	3.5	192.82	.4
5,709.00	3.6	5,729.69	3.7	20.69	.4	420000 Intergovernmental Rev	51,380.00	3.5	51,572.82	3.5	192.82	.4
						450000 Public Charges for Se						
						460000 Interest and Other Re						
3,578.00	2.2	4,232.57	2.7	654.57	18.3	466000 Other Miscellaneous	32,201.00	2.2	44,472.12	3.0	12,271.12	38.1
3,578.00	2.2	4,232.57	2.7	654.57	18.3	460000 Interest and Other Re	32,201.00	2.2	44,472.12	3.0	12,271.12	38.1
						470000 Interdepartmental Rev						
45,051.00	28.2	40,527.10	26.0	4,523.90-	10.0	476000 Other Interdepartmen	418,330.00	28.8	434,497.59	29.4	16,167.59	3.9
45,051.00	28.2	40,527.10	26.0	4,523.90-	10.0	470000 Interdepartmental Rev	418,330.00	28.8	434,497.59	29.4	16,167.59	3.9
159,829.00	100.0	155,980.36	100.0	3,848.64-	2.4	400000 Revenues	1,451,322.00	100.0	1,479,953.53	100.0	28,631.53	2.0
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
117,653.00	73.6	94,028.40	60.3	23,624.60	20.1	511000 Wages	1,092,374.00	75.3	867,179.84	58.6	225,194.16	20.6
16,705.00	10.5	13,161.92	8.4	3,543.08	21.2	512000 Benefits	155,118.00	10.7	120,805.55	8.2	34,312.45	22.1
134,358.00	84.1	107,190.32	68.7	27,167.68	20.2	510000 Personnel Related Exp	1,247,492.00	86.0	987,985.39	66.8	259,506.61	20.8
						530000 Operating Expenses						
4,775.25	3.0	60,663.31	38.9	55,888.06-	*****	531000 Purchased Services	41,983.75	2.9	169,825.58	11.5	127,841.83-	304.5
147.00	.1	51.72		95.28	64.8	532000 Repair & Maintenance	1,321.00	.1	635.24		685.76	51.9
2,638.00	1.7	38.49		2,599.51	98.5	533000 General Operating	25,213.00	1.7	19,967.60	1.3	5,245.40	20.8
234.00	.1	1.97		232.03	99.2	534000 Fixed Charges	2,100.00	.1	2,445.40	.2	345.40-	16.4
7,794.25	4.9	60,755.49	39.0	52,961.24-	679.5	530000 Operating Expenses	70,617.75	4.9	192,873.82	13.0	122,256.07-	173.1
						550000 Interdepartmental Cha						
22,869.00	14.3	15,815.88	10.1	7,053.12	30.8	551000 Employee Related Ins	217,301.00	15.0	153,701.66	10.4	63,599.34	29.3
375.00	.2	373.59	.2	1.41	.4	551900 Insurance Charges	3,362.00	.2	3,362.23	.2	.23-	
5,059.00	3.2	5,164.64	3.3	105.64-	2.1	553000 System Operation Cha	49,021.00	3.4	46,629.80	3.2	2,391.20	4.9
2.00		1.58		.42	21.0	556000 Other Interdepartmen	15.00		14.26		.74	4.9
28,305.00	17.7	21,355.69	13.7	6,949.31	24.6	550000 Interdepartmental Cha	269,699.00	18.6	203,707.95	13.8	65,991.05	24.5

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						
170,457.25	106.6	189,301.50	121.4	18,844.25-	11.1	500000 Expense/Expenditure	1,587,808.75	109.4	1,384,567.16	93.6	203,241.59	12.8
						600000 Other Financing Source						
						630000 Operat'g Transfers fr						
12,318.00	7.7	12,318.00	7.9			631000 General Fund	110,860.00	7.6	110,861.00	7.5	1.00-	
12,318.00	7.7	12,318.00	7.9			630000 Operat'g Transfers fr	110,860.00	7.6	110,861.00	7.5	1.00-	
12,318.00	7.7	12,318.00	7.9			600000 Other Financing Source	110,860.00	7.6	110,861.00	7.5	1.00-	
						700000 Other Financing Uses						
						720000 Oper'tg Transfer to O						
						900000 Statistical Accounts O						
						960000 GASB Statistical Data						
1,689.75	1.1	21,003.14-	13.5	22,692.89-*****		Current Change in Fund Balance	25,626.75-	1.8	206,247.37	13.9	231,874.12	904.8

**VARIANCE REPORT FOR DEPARTMENT -- HUMAN RESOURCES DEPARTMENT  
FOR THE QUARTER ENDING 09/30/2023**

<b>TIMING</b>	<b>G/L CATEGORY</b>	<b>VARIANCE FROM BUDGET</b>	<b>EXPLANATION OF VARIANCE</b>
	<b>Personnel Related Expenditure</b>		
	Wages	107,999.46	Department Vacancies
	Benefits	18,126.17	Department Vacancies
	<b>Operating Expenses</b>		
	Purchased Services	45,121.37	All Employee Summit is scheduled for November and the Manager/Supervisor Summit is scheduled for December.
	Repairs and Maintenance	1,118.55	With initiative to go paperless we have had fewer copies and less toner replacement.
	General Operating	11,923.69	Travel, exam fees, office supplies and recognition expenses are less than budgeted to date.
	<b>Interdepartmental Charges</b>		
	Employee Related Insurance	29,534.28	Department Vacancies
	<b>Variations Less Than Justification Threshold</b>	<b>(28,971.76)</b>	
	<b>TOTAL</b>	<b>184,851.76</b>	<b>Positive</b>

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						
53,157.00	89.9	53,157.00	89.9			411000 Property Tax Levy	478,413.00	89.9	478,413.00	89.9		
53,157.00	89.9	53,157.00	89.9			410000 Taxes	478,413.00	89.9	478,413.00	89.9		
						450000 Public Charges for Se						
						460000 Interest and Other Re						
						466000 Other Miscellaneous			107.02		107.02	
						460000 Interest and Other Re			107.02		107.02	
						470000 Interdepartmental Rev						
5,952.00	10.1	5,951.67	10.1	.33-		476000 Other Interdepartmen	53,566.00	10.1	53,564.99	10.1	1.01-	
5,952.00	10.1	5,951.67	10.1	.33-		470000 Interdepartmental Rev	53,566.00	10.1	53,564.99	10.1	1.01-	
59,109.00	100.0	59,108.67	100.0	.33-		400000 Revenues	531,979.00	100.0	532,085.01	100.0	106.01	
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
35,392.00	59.9	34,178.32	57.8	1,213.68	3.4	511000 Wages	328,641.00	61.8	220,651.73	41.5	107,989.27	32.9
5,026.00	8.5	4,673.01	7.9	352.99	7.0	512000 Benefits	46,669.00	8.8	28,542.83	5.4	18,126.17	38.8
40,418.00	68.4	38,851.33	65.7	1,566.67	3.9	510000 Personnel Related Exp	375,310.00	70.5	249,194.56	46.8	126,115.44	33.6
						530000 Operating Expenses						
7,417.00	12.5	4,625.29	7.8	2,791.71	37.6	531000 Purchased Services	81,751.00	15.4	36,629.63	6.9	45,121.37	55.2
416.66	.7	289.76	.5	126.90	30.5	532000 Repair & Maintenance	3,749.99	.7	2,631.44	.5	1,118.55	29.8
5,887.00	10.0	6,230.53	10.5	343.53-	5.8	533000 General Operating	52,957.00	10.0	41,033.31	7.7	11,923.69	22.5
13,720.66	23.2	11,145.58	18.9	2,575.08	18.8	530000 Operating Expenses	138,457.99	26.0	80,294.38	15.1	58,163.61	42.0
						550000 Interdepartmental Cha						
8,838.00	15.0	7,619.26	12.9	1,218.74	13.8	551000 Employee Related Ins	83,934.00	15.8	54,399.72	10.2	29,534.28	35.2
163.00	.3	162.50	.3	.50	.3	551900 Insurance Charges	1,464.00	.3	1,462.50	.3	1.50	.1
2,229.00	3.8	2,174.81	3.7	54.19	2.4	553000 System Operation Cha	20,057.00	3.8	19,469.31	3.7	587.69	2.9
1.00		.67		.33	33.0	556000 Other Interdepartmen	7.00		5.99		1.01	14.4
11,231.00	19.0	9,957.24	16.8	1,273.76	11.3	550000 Interdepartmental Cha	105,462.00	19.8	75,337.52	14.2	30,124.48	28.6
						560000 Capital Outlay						
						570000 Depreciation						
65,369.66	110.6	59,954.15	101.4	5,415.51			619,229.99	116.4	404,826.46	76.1	214,403.53	34.6

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						
8,272.00	14.0	5,978.52	10.1	2,293.48	27.7	631900 LFRF - General Fund	74,447.00	14.0	44,789.22	8.4	29,657.78	39.8
8,272.00	14.0	5,978.52	10.1	2,293.48	27.7	630000 Opt'g Transfers from	74,447.00	14.0	44,789.22	8.4	29,657.78	39.8
8,272.00	14.0	5,978.52	10.1	2,293.48	27.7	600000 Other Financing Source	74,447.00	14.0	44,789.22	8.4	29,657.78	39.8
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
<u>2,011.34</u>	<u>3.4</u>	<u>5,133.04</u>	<u>8.7</u>	<u>3,121.70</u>	<u>155.2</u>	Current Change in Fund Balance	<u>12,803.99-</u>	<u>2.4</u>	<u>172,047.77</u>	<u>32.3</u>	<u>184,851.76</u>	<u>*****</u>

**VARIANCE REPORT FOR DEPARTMENT -- MEDICAL EXAMINER  
FOR THE QUARTER ENDING 09/30/2023**

<b>TIMING</b>	<b>G/L CATEGORY</b>	<b>VARIANCE FROM BUDGET</b>	<b>EXPLANATION OF VARIANCE</b>
	<b>Interest and Other Revenue</b>		
	Other Misc. Revenue	1,201.35	More than budgeted cremation permit signings.
	<b>Interdepartmental Revenue</b>		
	Other Interdept'l Revenue	12,500.00	Received additional funds from the Overdose Fatality grant through HHS.
	<b>Personnel Related Expenditure</b>		
	Wages	2,662.56	Less than anticipated death calls.
	<b>Operating Expenses</b>		
	Purchased Services	11,338.03	Autopsies have been much lower than anticipated.
	General Operating	3,700.53	Mileage has been lower than expected due to lower death calls and autopsies.
	<b>Interdepartmental Charges</b>		
	Employee Related Insurance	(4,472.05)	An employee is now taking county insurance.
	<b>Variances Less Than Justification Threshold</b>	<b>262.20</b>	
	<b>TOTAL</b>	<b>27,192.62</b>	<b>Positive</b>

Medical Examiner

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
10,773.00	43.9	10,773.00	40.3			411000 Property Tax Levy	96,951.00	42.5	96,951.00	40.1		
10,773.00	43.9	10,773.00	40.3			410000 Taxes	96,951.00	42.5	96,951.00	40.1		
						420000 Intergovernmental Rev						
						450000 Public Charges for Se						
						460000 Interest and Other Re						
13,770.00	56.1	15,956.28	59.7	2,186.28	15.9	466000 Other Miscellaneous	123,916.00	54.3	125,117.35	51.7	1,201.35	1.0
13,770.00	56.1	15,956.28	59.7	2,186.28	15.9	460000 Interest and Other Re	123,916.00	54.3	125,117.35	51.7	1,201.35	1.0
						470000 Interdepartmental Rev						
						476000 Other Interdepartmen	7,500.00	3.3	20,000.00	8.3	12,500.00	166.7
						470000 Interdepartmental Rev	7,500.00	3.3	20,000.00	8.3	12,500.00	166.7
24,543.00	100.0	26,729.28	100.0	2,186.28	8.9	400000 Revenues	228,367.00	100.0	242,068.35	100.0	13,701.35	6.0
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
11,072.00	45.1	11,767.68	44.0	695.68-	6.3	511000 Wages	102,812.00	45.0	100,149.44	41.4	2,662.56	2.6
819.00	3.3	850.29	3.2	31.29-	3.8	512000 Benefits	7,608.00	3.3	7,530.68	3.1	77.32	1.0
11,891.00	48.4	12,617.97	47.2	726.97-	6.1	510000 Personnel Related Exp	110,420.00	48.4	107,680.12	44.5	2,739.88	2.5
						530000 Operating Expenses						
9,023.00	36.8	6,346.19	23.7	2,676.81	29.7	531000 Purchased Services	81,189.00	35.6	69,850.97	28.9	11,338.03	14.0
12.00				12.00	100.0	532000 Repair & Maintenance	93.00				93.00	100.0
1,604.00	6.5	1,272.19	4.8	331.81	20.7	533000 General Operating	15,712.00	6.9	12,011.47	5.0	3,700.53	23.6
10,639.00	43.3	7,618.38	28.5	3,020.62	28.4	530000 Operating Expenses	96,994.00	42.5	81,862.44	33.8	15,131.56	15.6
						550000 Interdepartmental Cha						
161.00	.7	2,005.55	7.5	1,844.55-	*****	551000 Employee Related Ins	1,604.00	.7	6,076.05	2.5	4,472.05-	278.8
94.00	.4	92.58	.3	1.42	1.5	551900 Insurance Charges	835.00	.4	833.26	.3	1.74	.2
1,854.00	7.6	1,839.47	6.9	14.53	.8	553000 System Operation Cha	16,685.00	7.3	16,594.86	6.9	90.14	.5
2,109.00	8.6	3,937.60	14.7	1,828.60-	86.7	550000 Interdepartmental Cha	19,124.00	8.4	23,504.17	9.7	4,380.17-	22.9
						560000 Capital Outlay						
						570000 Depreciation						



Medical Examiner

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
24,639.00	100.4	24,173.95	90.4	465.05	1.9	500000 Expense/Expenditure	226,538.00	99.2	213,046.73	88.0	13,491.27	6.0
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
<u>96.00</u>	<u>.4</u>	<u>2,555.33</u>	<u>9.6</u>	<u>2,651.33</u>	<u>*****</u>	Current Change in Fund Balance	<u>1,829.00</u>	<u>.8</u>	<u>29,021.62</u>	<u>12.0</u>	<u>27,192.62</u>	<u>*****</u>

**VARIANCE REPORT FOR DEPARTMENT -- NON-DEPARTMENTAL  
FOR THE QUARTER ENDING 09/30/2023**

<b>TIMING</b>	<b>G/L CATEGORY</b>	<b>VARIANCE FROM BUDGET</b>	<b>EXPLANATION OF VARIANCE</b>
	<b>Intergovernmental Revenues</b>		
	Federal Grants	(56,100.81)	Budgeted ARPA use in 2023 not yet utilized
	State Grants	90,758.49	Reversal of 2022 unspent LIO funds to 2023
	<b>Public Charges for Services</b>		
	General Government	(43,679.00)	Lower than budget for Land Records fees
	Public Safety	4,287.18	Higher than budget for Jail Assessment fees
	<b>Interest and Other Revenue</b>		
	Interest Income	2,426,428.09	Higher than budgeted investment interest income and interest received on notes receivable
	Interest Income - Taxes	8,476.44	Higher than budget for interest income on taxes
	Penalty - Taxes	(10,283.49)	Lower than budget for penalties on delinquent taxes
	Other Misc. Revenue	188,548.70	TIF district closure and payoff of outstanding loans
	<b>Operating Expenses</b>		
	General Operating	(243,713.45)	Unbudgeted LFRF partially offset by Grant payment lag vs. budget period for Library / County Historical Research
	<b>Interdepartmental Charges</b>		
	Interest	(3,281.18)	Interest reimbursement to Sheriff's Dept. on drug forfeiture account
	<b>TOTAL</b>	<b>2,947,081.86</b>	<b>Positive</b>

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						
202,233.00-	70.9	202,233.00-	25.6			411000 Property Tax Levy	1,820,093.00-	72.4	1,820,093.00-	35.5		
						413000 Interest & Penalty o			167.75		167.75	
202,233.00-	70.9	202,233.00-	25.6			410000 Taxes	1,820,093.00-	72.4	1,819,925.25-	35.5	167.75	
						420000 Intergovernmental Rev						
367,959.00	129.1	669,200.00	84.8	301,241.00	81.9	421000 Federal Grants	2,092,144.00	83.2	2,036,043.19	39.7	56,100.81-	2.7
						423000 State Grants	1,169,231.00	46.5	1,259,989.49	24.6	90,758.49	7.8
367,959.00	129.1	669,200.00	84.8	301,241.00	81.9	420000 Intergovernmental Rev	3,261,375.00	129.6	3,296,032.68	64.3	34,657.68	1.1
						450000 Public Charges for Se						
13,751.00	4.8	9,568.00	1.2	4,183.00-	30.4	451000 General Government	123,751.00	4.9	80,072.00	1.6	43,679.00-	35.3
10,834.00	3.8	11,094.11	1.4	260.11	2.4	452000 Public Safety	97,500.00	3.9	101,787.18	2.0	4,287.18	4.4
24,585.00	8.6	20,662.11	2.6	3,922.89-	16.0	450000 Public Charges for Se	221,251.00	8.8	181,859.18	3.5	39,391.82-	17.8
						460000 Interest and Other Re						
37,294.00	13.1	210,887.52	26.7	173,593.52	465.5	461000 Interest Income	335,638.00	13.3	2,762,066.09	53.9	2,426,428.09	722.9
27,084.00	9.5	26,195.74	3.3	888.26-	3.3	461100 Interest Inc - Taxes	243,750.00	9.7	252,226.44	4.9	8,476.44	3.5
14,667.00	5.1	12,472.07	1.6	2,194.93-	15.0	461105 Penalty - Taxes	132,001.00	5.2	121,717.51	2.4	10,283.49-	7.8
15,737.00	5.5	52,189.14	6.6	36,452.14	231.6	466000 Other Miscellaneous	141,621.00	5.6	330,169.70	6.4	188,548.70	133.1
94,782.00	33.2	301,744.47	38.2	206,962.47	218.4	460000 Interest and Other Re	853,010.00	33.9	3,466,179.74	67.6	2,613,169.74	306.3
						470000 Interdepartmental Rev						
285,093.00	100.0	789,373.58	100.0	504,280.58	176.9	400000 Revenues	2,515,543.00	100.0	5,124,146.35	100.0	2,608,603.35	103.7
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
						530000 Operating Expenses						
84.00				84.00	100.0	532000 Repair & Maintenance	752.00		539.32		212.68	28.3
15,739.00	5.5	23,265.71	2.9	7,526.71-	47.8	533000 General Operating	2,017,376.50	80.2	2,261,089.95	44.1	243,713.45-	12.1
15,823.00	5.6	23,265.71	2.9	7,442.71-	47.0	530000 Operating Expenses	2,018,128.50	80.2	2,261,629.27	44.1	243,500.77-	12.1
						550000 Interdepartmental Cha						
231.00	.1	229.09		1.91	.8	551900 Insurance Charges	2,063.00	.1	2,061.73		1.27	.1
15.00				15.00	100.0	552000 Repairs & Maintenanc	132.00		60.00		72.00	54.5
246.00	.1	229.09		16.91	6.9	550000 Interdepartmental Cha	2,195.00	.1	2,121.73		73.27	3.3

Non-Departmental

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						570000 Depreciation						
						580000 Debt Service						
42.00		1,419.42	.2	1,377.42-	*****	582000 Interest	376.00		3,657.18	.1	3,281.18-	872.7
42.00		1,419.42	.2	1,377.42-	*****	580000 Debt Service	376.00		3,657.18	.1	3,281.18-	872.7
						599001 Expense Budget Target						
16,111.00	5.7	24,914.22	3.2	8,803.22-	54.6	500000 Expense/Expenditure	2,020,699.50	80.3	2,267,408.18	44.2	246,708.68-	12.2
						600000 Other Financing Source						
						630000 Operat'g Transfers fr						
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
44,239.00	15.5	73,556.15	9.3	29,317.15-	66.3	721000 General Fund	612,929.00	24.4	379,735.74	7.4	233,193.26	38.0
115,787.00	40.6	354,586.96	44.9	238,799.96-	206.2	721900 LFRF - General Fund	718,559.00	28.6	855,810.92	16.7	137,251.92-	19.1
45,352.00	15.9	27,292.17	3.5	18,059.83	39.8	722000 Special Revenue Fund	408,164.00	16.2	129,030.24	2.5	279,133.76	68.4
81,611.00	28.6	81,611.10	10.3	.10-		724403 Fund Transfer Out	183,805.00	7.3	183,805.14	3.6	.14-	
247,007.00	86.6	178,080.02	22.6	68,926.98	27.9	725000 Enterprise Fund	741,728.00	29.5	530,563.03	10.4	211,164.97	28.5
42,888.00	15.0	28,502.50	3.6	14,385.50	33.5	726000 Internal Services Fu	66,888.00	2.7	67,940.74	1.3	1,052.74-	1.6
576,884.00	202.3	743,628.90	94.2	166,744.90-	28.9	720000 Transfer to Other Fun	2,732,073.00	108.6	2,146,885.81	41.9	585,187.19	21.4
576,884.00	202.3	743,628.90	94.2	166,744.90-	28.9	700000 Other Financing Uses	2,732,073.00	108.6	2,146,885.81	41.9	585,187.19	21.4
						900000 Statistical Accounts O						
						920000 HCC Statistical Infor						
307,902.00-	108.0	20,830.46	2.6	328,732.46	106.8	Current Change in Fund Balance	2,237,229.50-	88.9	709,852.36	13.9	2,947,081.86	131.7

**VARIANCE REPORT FOR DEPARTMENT -- COUNTY PLANNING & RESOURCES  
FOR THE QUARTER ENDING 09/30/2023**

<b>TIMING</b>	<b>G/L CATEGORY</b>	<b>VARIANCE FROM BUDGET</b>	<b>EXPLANATION OF VARIANCE</b>
	<b>Intergovernmental Revenues</b>		
	Federal Grants	(101,835.10)	Timing of payments for Sustain Our Great Lakes/Natural Resource Damage Assessment grant expenses. Budget neutral.
	State Grants	(40,384.03)	Timing of payments for snowmobile program.
	<b>Licenses &amp; Permits</b>		
	Other Permits and Fees	(2,785.65)	Less revenue received from sanitary and shoreland permits.
	<b>Fines, Forfeits, &amp; Penalties</b>		
	Law & Ordinance Violations	1,068.00	More revenue received from boat launch and sanitary ordinance violations.
	<b>Public Charges for Services</b>		
	Conservation and Development	47,911.44	More revenue received from Tree Sale program.
	<b>Interest and Other Revenue</b>		
	Rent Revenue	(2,141.04)	Less rent for Kohler Center for Marsh Education building.
	Other Misc. Revenue	8,950.01	ATC Old Plank Road Trail easement reimbursement
	<b>Interdepartmental Revenue</b>		
X	Other Interdept'l Revenue	(2,295.00)	Timing of payment for non-metallic mining accrued from Highway department.
	<b>Personnel Related Expenditure</b>		
	Wages	15,246.31	Less expense due to full-time employee reduced hours and retirement
	Benefits	4,008.43	Less expense due to full-time employee reduced hours and retirement
	<b>Operating Expenses</b>		
X	Purchased Services	21,351.38	Timing of consulting and land and water client service expenses
	General Operating	(25,856.61)	Expense for Tree Sale program. Budget neutral.
	Fixed Charges	(1,257.10)	More expense for rental of printer due to change in vendor.

**Interdepartmental Charges**

Employee Related Insurance	8,684.63	Less expense due to full-time employee reduced hours.
Repairs & Maintenance Charges	(24,152.01)	More expense from highway department for Marsh bog removal and other activities at the Parks.
<b>Capital Outlay</b>	<b>(9,284.46)</b>	Gator reimbursement not as much as expected.
<b>Variances Less Than Justification Threshold</b>	<b>11,264.06</b>	
<b>TOTAL</b>	<b>(91,506.74)</b>	<b>Negative</b>

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						
105,525.00	40.9	105,525.00	48.9			411000 Property Tax Levy	949,719.00	51.8	949,719.00	54.5		
105,525.00	40.9	105,525.00	48.9			410000 Taxes	949,719.00	51.8	949,719.00	54.5		
						420000 Intergovernmental Rev						
18,719.00	7.3			18,719.00-	100.0	421000 Federal Grants	168,465.00	9.2	66,629.90	3.8	101,835.10-	60.4
85,271.00	33.0	75,326.89	34.9	9,944.11-	11.7	423000 State Grants	228,472.00	12.5	188,087.97	10.8	40,384.03-	17.7
103,990.00	40.3	75,326.89	34.9	28,663.11-	27.6	420000 Intergovernmental Rev	396,937.00	21.6	254,717.87	14.6	142,219.13-	35.8
						430000 Licenses and Permits						
9.00				9.00-	100.0	432000 Nonbusiness Licenses	75.00				75.00-	100.0
40,341.00	15.6	30,859.39	14.3	9,481.61-	23.5	435000 Other Reg. Permit &	268,358.00	14.6	265,572.35	15.2	2,785.65-	1.0
40,350.00	15.6	30,859.39	14.3	9,490.61-	23.5	430000 Licenses and Permits	268,433.00	14.6	265,572.35	15.2	2,860.65-	1.1
						440000 Fines, Forfeits & Pen						
1,500.00	.6	75.00-		1,575.00-	105.0	441000 Law & Ordinance Viol	1,500.00	.1	2,568.00	.1	1,068.00	71.2
1,500.00	.6	75.00-		1,575.00-	105.0	440000 Fines, Forfeits & Pen	1,500.00	.1	2,568.00	.1	1,068.00	71.2
						450000 Public Charges for Se						
447.00	.2	525.91	.2	78.91	17.7	451000 General Government	4,013.00	.2	4,872.16	.3	859.16	21.4
500.00	.2	903.00-	.4	1,403.00-	280.6	457000 Conservation and Dev	170,500.00	9.3	218,411.44	12.5	47,911.44	28.1
947.00	.4	377.09-	.2	1,324.09-	139.8	450000 Public Charges for Se	174,513.00	9.5	223,283.60	12.8	48,770.60	27.9
						460000 Interest and Other Re						
5,700.00	2.2	4,250.00	2.0	1,450.00-	25.4	462000 Rent Revenue	34,336.00	1.9	32,194.96	1.8	2,141.04-	6.2
17.00				17.00-	100.0	465000 Donations	151.00		865.22		714.22	473.0
84.00		108.68	.1	24.68	29.4	466000 Other Miscellaneous	5,750.00	.3	14,700.01	.8	8,950.01	155.7
5,801.00	2.2	4,358.68	2.0	1,442.32-	24.9	460000 Interest and Other Re	40,237.00	2.2	47,760.19	2.7	7,523.19	18.7
						470000 Interdepartmental Rev						
						476000 Other Interdepartmen	2,295.00	.1			2,295.00-	100.0
						470000 Interdepartmental Rev	2,295.00	.1			2,295.00-	100.0
258,113.00	100.0	215,617.87	100.0	42,495.13-	16.5	400000 Revenues	1,833,634.00	100.0	1,743,621.01	100.0	90,012.99-	4.9
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
79,432.00	30.8	71,327.87	33.1	8,104.13	10.2	511000 Wages	737,587.00	40.2	722,553.00	41.4	15,034.00	2.0
11,049.00	4.3	9,914.23	4.6	1,134.77	10.3	512000 Benefits 103	102,599.00	5.6	98,590.57	5.7	4,008.43	3.9

County Planning & Resources

Budget	%	Actual	%	Variance	%	Description	Budget	%	Actual	%	Variance	%
Current Period		Current Period		Current Period			Year to Date		Year to Date		Year-to-Date	
90,481.00	35.1	81,242.10	37.7	9,238.90	10.2	510000 Personnel Related Exp	840,186.00	45.8	821,143.57	47.1	19,042.43	2.3
						530000 Operating Expenses						
52,549.00	20.4	21,075.89	9.8	31,473.11	59.9	531000 Purchased Services	287,039.00	15.7	265,687.62	15.2	21,351.38	7.4
81,652.00	31.6	9,055.60	4.2	72,596.40	88.9	532000 Repair & Maintenance	223,072.00	12.2	223,443.07	12.8	371.07-	.2
41,856.00	16.2	5,888.66	2.7	35,967.34	85.9	533000 General Operating	214,155.00	11.7	240,011.61	13.8	25,856.61-	12.1
542.00	.2	373.32	.2	168.68	31.1	534000 Fixed Charges	5,776.00	.3	7,033.10	.4	1,257.10-	21.8
						535000 Bad Debt Expense			10.00		10.00-	
176,599.00	68.4	36,393.47	16.9	140,205.53	79.4	530000 Operating Expenses	730,042.00	39.8	736,185.40	42.2	6,143.40-	.8
						550000 Interdepartmental Cha						
23,203.00	9.0	20,975.56	9.7	2,227.44	9.6	551000 Employee Related Ins	220,477.00	12.0	211,792.37	12.1	8,684.63	3.9
1,250.00	.5	1,245.58	.6	4.42	.4	551900 Insurance Charges	11,214.00	.6	11,210.26	.6	3.74	
2,557.00	1.0	1,867.05	.9	689.95	27.0	552000 Repairs & Maintenanc	17,398.00	.9	41,550.01	2.4	24,152.01-	138.8
6,085.00	2.4	6,479.82	3.0	394.82-	6.5	553000 System Operation Cha	54,736.00	3.0	54,992.69	3.2	256.69-	.5
12.00		1.34		10.66	88.8	556000 Other Interdepartmen	284.00		311.98		27.98-	9.9
33,107.00	12.8	30,569.35	14.2	2,537.65	7.7	550000 Interdepartmental Cha	304,109.00	16.6	319,857.31	18.3	15,748.31-	5.2
						560000 Capital Outlay						
						565000 Machinery & Equipmen	35,000.00	1.9	26,950.00	1.5	8,050.00	23.0
						566200 Computer Equipment			64,334.46	3.7	64,334.46-	
						567000 Vehicles	47,000.00	2.6			47,000.00	100.0
						560000 Capital Outlay	82,000.00	4.5	91,284.46	5.2	9,284.46-	11.3
						570000 Depreciation						
300,187.00	116.3	148,204.92	68.7	151,982.08	50.6	500000 Expense/Expenditure	1,956,337.00	106.7	1,968,470.74	112.9	12,133.74-	.6
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
1,301.00	.5			1,301.00	100.0	631500 Land Records Usage	11,708.00	.6	22,347.99	1.3	10,639.99-	90.9
1,301.00	.5			1,301.00	100.0	630000 Opt'g Transfers from	11,708.00	.6	22,347.99	1.3	10,639.99-	90.9
1,301.00	.5			1,301.00	100.0	600000 Other Financing Source	11,708.00	.6	22,347.99	1.3	10,639.99-	90.9
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
40,773.00-	15.8	67,412.95	31.3	108,185.95	265.3	Current Change in Fund Balance	110,995.00-	6.1	202,501.74-	11.6	91,506.74-	82.4



**VARIANCE REPORT FOR DEPARTMENT -- REGISTER OF DEEDS  
FOR THE QUARTER ENDING 09/30/2023**

<b>TIMING</b>	<b>G/L CATEGORY</b>	<b>VARIANCE FROM BUDGET</b>	<b>EXPLANATION OF VARIANCE</b>
	<b>Public Charges for Services</b>		
	General Government	(57,625.73)	Revenue fluctuates due to real estate and encumbrance activity which is based upon the local, state and national economy.
	<b>Personnel Related Expenditure</b>		
	Wages	8,202.06	Savings from staffing vacancy.
	Benefits	2,635.42	Savings from staffing vacancy
	<b>Operating Expenses</b>		
	Purchased Services	12,235.08	Anticipated increases have not yet been charged.
	Repairs and Maintenance	3,015.39	Most of maintenance fees have been paid. So far not repairs have been needed.
	General Operating	9,894.16	Postage is down slightly due to more documents being e-recorded along with more documents being sent bulk, office supplies have not been ordered.
	<b>Interdepartmental Charges</b>		
	Employee Related Insurance	(4,350.12)	Change in benefit elections by staff vacancy
X	System Operation Charges	1,091.47	Have not yet ordered envelopes/birth letters or forms to be printed
	<b>Variances Less Than Justification Threshold</b>	<b>(499.21)</b>	
	<b>TOTAL</b>	<b>(25,401.48)</b>	<b>Negative</b>

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						
19,279.00-	33.1	19,279.00-	29.5			411000 Property Tax Levy	173,511.00-	33.1	173,511.00-	37.2		
19,279.00-	33.1	19,279.00-	29.5			410000 Taxes	173,511.00-	33.1	173,511.00-	37.2		
						420000 Intergovernmental Rev						
						450000 Public Charges for Se						
77,454.00	133.1	84,528.05	129.5	7,074.05	9.1	451000 General Government	697,073.00	133.1	639,447.27	137.2	57,625.73-	8.3
77,454.00	133.1	84,528.05	129.5	7,074.05	9.1	450000 Public Charges for Se	697,073.00	133.1	639,447.27	137.2	57,625.73-	8.3
						460000 Interest and Other Re						
						470000 Interdepartmental Rev						
58,175.00	100.0	65,249.05	100.0	7,074.05	12.2	400000 Revenues	523,562.00	100.0	465,936.27	100.0	57,625.73-	11.0
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
30,684.00	52.7	29,133.86	44.7	1,550.14	5.1	511000 Wages	271,971.00	51.9	263,768.94	56.6	8,202.06	3.0
4,356.00	7.5	3,973.88	6.1	382.12	8.8	512000 Benefits	38,619.00	7.4	35,983.58	7.7	2,635.42	6.8
35,040.00	60.2	33,107.74	50.7	1,932.26	5.5	510000 Personnel Related Exp	310,590.00	59.3	299,752.52	64.3	10,837.48	3.5
						530000 Operating Expenses						
5,000.00	8.6	6,179.70	9.5	1,179.70-	23.6	531000 Purchased Services	89,000.00	17.0	76,764.92	16.5	12,235.08	13.7
542.00	.9	187.93	.3	354.07	65.3	532000 Repair & Maintenance	4,864.00	.9	1,848.61	.4	3,015.39	62.0
2,172.75	3.7	669.56	1.0	1,503.19	69.2	533000 General Operating	19,902.25	3.8	10,008.09	2.1	9,894.16	49.7
7,714.75	13.3	7,037.19	10.8	677.56	8.8	530000 Operating Expenses	113,766.25	21.7	88,621.62	19.0	25,144.63	22.1
						550000 Interdepartmental Cha						
10,957.00	18.8	11,805.27	18.1	848.27-	7.7	551000 Employee Related Ins	104,115.00	19.9	108,465.12	23.3	4,350.12-	4.2
206.00	.4	205.41	.3	.59	.3	551900 Insurance Charges	1,850.00	.4	1,848.77	.4	1.23	.1
4,405.00	7.6	4,276.34	6.6	128.66	2.9	553000 System Operation Cha	39,624.00	7.6	38,532.53	8.3	1,091.47	2.8
7.00		6.92		.08	1.1	556000 Other Interdepartmen	63.00		62.24		.76	1.2
15,575.00	26.8	16,293.94	25.0	718.94-	4.6	550000 Interdepartmental Cha	145,652.00	27.8	148,908.66	32.0	3,256.66-	2.2
						560000 Capital Outlay						
						570000 Depreciation						

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	%
58,329.75	100.3	56,438.87	86.5	1,890.88	3.2	500000 Expense/Expenditure	570,008.25	108.9	537,282.80	115.3	32,725.45	5.7
						600000 Other Financing Source						
						630000 Operat'g Transfers fr						
5,942.00	10.2	3,000.00	4.6	2,942.00	49.5	631500 Land Records Usage	52,227.00	10.0	51,725.80	11.1	501.20	1.0
5,942.00	10.2	3,000.00	4.6	2,942.00	49.5	630000 Operat'g Transfers fr	52,227.00	10.0	51,725.80	11.1	501.20	1.0
5,942.00	10.2	3,000.00	4.6	2,942.00	49.5	600000 Other Financing Source	52,227.00	10.0	51,725.80	11.1	501.20	1.0
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
<u>5,787.25</u>	<u>9.9</u>	<u>11,810.18</u>	<u>18.1</u>	<u>6,022.93</u>	<u>104.1</u>	Current Change in Fund Balance	<u>5,780.75</u>	<u>1.1</u>	<u>19,620.73-</u>	<u>4.2</u>	<u>25,401.48-</u>	<u>439.4</u>

**VARIANCE REPORT FOR DEPARTMENT -- SHERIFF  
FOR THE QUARTER ENDING 09/30/2023**

<b>TIMING</b>	<b>G/L CATEGORY</b>	<b>VARIANCE FROM BUDGET</b>	<b>EXPLANATION OF VARIANCE</b>
	<b>Intergovernmental Revenues</b>		
	Federal Grants	20,146.00	Awarded the JAG grant.
	State Grants	6,147.31	Budgeted for the Seat Belt grant, but ended up not being awarded the grant. Awarded the smaller Traffic Safety grant.
	<b>Public Charges for Services</b>		
	General Government	1,997.74	Received old/unclaimed evidence.
	Public Safety	(150,136.71)	Decline in ES Sanctions, juvenile boarders, and collection of inmate fees.
	<b>Interest and Other Revenue</b>		
	Rent Revenue	1,029.58	True up caused more than budgeted tower rent revenue.
	Other Misc. Revenue	99,029.04	Provided more than anticipated security for private businesses. Due to a higher jail population and the new use of tablets in the jail, receiving higher commission on phone and tablet purchases.
	<b>Personnel Related Expenditure</b>		
	Wages	319,280.45	Due to vacancies in Corrections, Patrol and Dispatch. <b>This would be a higher positive variance, but had \$156,658 in retirement payouts and the additional 1.5% pay increase for all employees caused an additional \$112.467 in wages.</b>
	Overtime	(723,124.88)	Due to vacancies in Corrections, Patrol and Dispatch. Patrol has been guarding inmates far more than in the past. This is causing a large burden on overtime.
	Benefits	(19,990.73)	Due to vacancies in Corrections, Patrol and Dispatch.
	<b>Operating Expenses</b>		
	Purchased Services	(73,539.01)	Increased jail population has created higher than budgeted inmate meal costs. Aurora Medical was holding on to OWI blood draw invoices and finally provided them to the department for payment.

	Repairs and Maintenance	(82,448.07)	Needed to purchase more than budgeted squad parts. Many unexpected equipment repairs needed at the Detention Center and Detention Center/Jail Kitchens.
X	General Operating	91,852.08	Seeing a savings in gas at this time due to lower gas prices. Some of this is due to timing of purchasing budgeted equipment and computers.
	Fixed Charges	35,038.81	Decrease of individuals placed on electronic monitoring which creates a decreased cost in rental of equipment.
	<b>Interdepartmental Charges</b>		
	Employee Related Insurance	196,885.25	Due to vacancies in Corrections, Patrol and Dispatch.
	Repairs & Maintenance Charges	(1,193.23)	More than anticipated Highway labor needed for the department.
	System Operation Charges	4,387.30	Less than anticipated printing needs for the department.
	Other Interdepartmental	(1,123.06)	Accountant wages higher than budgeted.
X	<b>Capital Outlay</b>	162,333.40	Not all budgeted vehicles have been purchased at this time.
	<b>Variances Less Than Justification Threshold</b>	<b>39,541.64</b>	
	<b>TOTAL</b>	<b>(73,887.09)</b>	<b>Negative</b>

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						
1,797,774.00	90.7	1,797,774.00	91.5			411000 Property Tax Levy	16,179,966.00	91.0	16,179,966.00	91.1		
1,797,774.00	90.7	1,797,774.00	91.5			410000 Taxes	16,179,966.00	91.0	16,179,966.00	91.1		
						420000 Intergovernmental Rev						
		1,697.00	.1	1,697.00		421000 Federal Grants			20,146.00	.1	20,146.00	
18,032.00	.9	567.76-		18,599.76-	103.1	423000 State Grants	166,166.00	.9	172,313.31	1.0	6,147.31	3.7
18,032.00	.9	1,129.24	.1	16,902.76-	93.7	420000 Intergovernmental Rev	166,166.00	.9	192,459.31	1.1	26,293.31	15.8
						440000 Fines, Forfeits & Pen						
		95.00		95.00		441000 Law & Ordinance Viol			465.00		465.00	
		95.00		95.00		440000 Fines, Forfeits & Pen			465.00		465.00	
						450000 Public Charges for Se						
59.00		97.00		38.00	64.4	451000 General Government	527.00		2,524.74		1,997.74	379.1
138,191.00	7.0	118,567.61	6.0	19,623.39-	14.2	452000 Public Safety	1,119,225.00	6.3	969,088.29	5.5	150,136.71-	13.4
209.00		207.94		1.06-	.5	454000 Health Care Services	1,875.00		2,222.23		347.23	18.5
138,459.00	7.0	118,872.55	6.1	19,586.45-	14.1	450000 Public Charges for Se	1,121,627.00	6.3	973,835.26	5.5	147,791.74-	13.2
						460000 Interest and Other Re						
6,145.00	.3	6,290.63	.3	145.63	2.4	462000 Rent Revenue	55,298.00	.3	56,327.58	.3	1,029.58	1.9
109.00		10.00		99.00-	90.8	465000 Donations	975.00		383.01		591.99-	60.7
21,101.00	1.1	39,915.71	2.0	18,814.71	89.2	466000 Other Miscellaneous	255,796.00	1.4	354,825.04	2.0	99,029.04	38.7
27,355.00	1.4	46,216.34	2.4	18,861.34	69.0	460000 Interest and Other Re	312,069.00	1.8	411,535.63	2.3	99,466.63	31.9
						470000 Interdepartmental Rev						
132.00				132.00-	100.0	472000 Repairs & Maintenanc	1,181.00		380.00		801.00-	67.8
100.00				100.00-	100.0	474000 Public Safety Revenu	900.00		400.00		500.00-	55.6
167.00		60.00		107.00-	64.1	476000 Other Interdepartmen	1,501.00		536.07		964.93-	64.3
399.00		60.00		339.00-	85.0	470000 Interdepartmental Rev	3,582.00		1,316.07		2,265.93-	63.3
1,982,019.00	100.0	1,964,147.13	100.0	17,871.87-	.9	400000 Revenues	17,783,410.00	100.0	17,759,577.27	100.0	23,832.73-	.1
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
1,149,611.00	58.0	1,097,212.07	55.9	52,398.93	4.6	511000 Wages	10,052,456.00	56.5	10,456,300.43	58.9	403,844.43-	4.0
189,373.00	9.6	178,355.97	9.1	11,017.03	5.8	512000 Benefits	1,664,933.00	9.4	1,684,923.73	9.5	19,990.73-	1.2
1,338,984.00	67.6	1,275,568.04	64.9	63,415.96	4.7	510000 Personnel Related Exp	11,717,389.00	65.9	12,141,224.16	68.4	423,835.16-	3.6

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						
194,759.00	9.8	263,396.64	13.4	68,637.64-	35.2	531000 Purchased Services	1,831,006.00	10.3	1,904,545.01	10.7	73,539.01-	4.0
10,022.00	.5	11,841.08	.6	1,819.08-	18.2	532000 Repair & Maintenance	84,227.00	.5	166,675.07	.9	82,448.07-	97.9
65,731.00	3.3	62,884.66	3.2	2,846.34	4.3	533000 General Operating	701,000.00	3.9	609,147.92	3.4	91,852.08	13.1
52,748.00	2.7	49,553.35	2.5	3,194.65	6.1	534000 Fixed Charges	391,614.00	2.2	356,575.19	2.0	35,038.81	8.9
323,260.00	16.3	387,675.73	19.7	64,415.73-	19.9	530000 Operating Expenses	3,007,847.00	16.9	3,036,943.19	17.1	29,096.19-	1.0
						550000 Interdepartmental Cha						
259,086.00	13.1	238,549.76	12.1	20,536.24	7.9	551000 Employee Related Ins	2,455,179.00	13.8	2,258,293.75	12.7	196,885.25	8.0
12,511.00	.6	12,508.26	.6	2.74		551900 Insurance Charges	112,578.00	.6	112,574.22	.6	3.78	
217.00				217.00	100.0	552000 Repairs & Maintenanc	1,951.00		3,144.23		1,193.23-	61.2
40,966.00	2.1	40,641.60	2.1	324.40	.8	553000 System Operation Cha	369,260.00	2.1	364,872.70	2.1	4,387.30	1.2
7,137.00	.4	7,480.90	.4	343.90-	4.8	556000 Other Interdepartmen	66,205.00	.4	67,328.06	.4	1,123.06-	1.7
319,917.00	16.1	299,180.52	15.2	20,736.48	6.5	550000 Interdepartmental Cha	3,005,173.00	16.9	2,806,212.96	15.8	198,960.04	6.6
						560000 Capital Outlay						
						565000 Machinery & Equipmen	111,080.00	.6	89,912.60	.5	21,167.40	19.1
						567000 Vehicles	383,814.00	2.2	242,648.00	1.4	141,166.00	36.8
						560000 Capital Outlay	494,894.00	2.8	332,560.60	1.9	162,333.40	32.8
						570000 Depreciation						
						580000 Debt Service						
1,982,161.00	100.0	1,962,424.29	99.9	19,736.71	1.0	500000 Expense/Expenditure	18,225,303.00	102.5	18,316,940.91	103.1	91,637.91-	.5
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
25,000.00	1.3	25,000.00	1.3			631000 General Fund	144,664.00	.8	144,664.00	.8		
		32,859.55	1.7	32,859.55-		631500 Land Records Usage	41,991.00	.2	32,859.55	.2	9,131.45	21.7
95,827.00	4.8	166,518.00	8.5	70,691.00-	73.8	631900 LFRF - General Fund	475,866.00	2.7	526,581.00	3.0	50,715.00-	10.7
120,827.00	6.1	224,377.55	11.4	103,550.55-	85.7	630000 Opt'g Transfers from	662,521.00	3.7	704,104.55	4.0	41,583.55-	6.3
120,827.00	6.1	224,377.55	11.4	103,550.55-	85.7	600000 Other Financing Source	662,521.00	3.7	704,104.55	4.0	41,583.55-	6.3
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
120,685.00	6.1	226,100.39	11.5	105,415.39	87.3	Current Change in Fund Balance	220,628.00	1.2	146,740.91	.8	73,887.09-	33.5

**VARIANCE REPORT FOR DEPARTMENT -- TREASURER  
FOR THE QUARTER ENDING 09/30/2023**

<b>TIMING</b>	<b>G/L CATEGORY</b>	<b>VARIANCE FROM BUDGET</b>	<b>EXPLANATION OF VARIANCE</b>
	<b>Taxes</b>		
	Property Tax Levy	1,541.43	Omitted tax from the Town of Wilson.
	Sales and Use Tax	6,344.44	Ag use conversion fees.
	<b>Intergovernmental Revenues</b>		
	State Gov't Pay't Lieu Tax	(2,326.90)	Lower than anticipated payment in lieu of tax (PILT) payments.
	<b>Interest and Other Revenue</b>		
	Other Misc. Revenue	32,342.43	Revenue from tax foreclosure properties.
	<b>Personnel Related Expenditure</b>		
	Wages	3,183.24	Budget versus actual variance, had vacancies during first quarter, and timing of Land Record Council project work.
	Benefits	1,785.88	Budget versus actual variance, had vacancies during first quarter, and timing of Land Record Council project work.
	<b>Operating Expenses</b>		
	Repairs and Maintenance	7,989.67	Maintenance to tax foreclosure properties not needed, \$5700; and equipment maintenance scheduled for 4th quarter, \$2200.
	General Operating	4,256.70	Lower number of properties foreclosed, as a result advertising/printing, \$1285 and filing fees \$228. No longer purchasing one piece of equipment, \$5000; rescinded taxes in 4th quarter \$300; computer equipment purchased lower than quoted, \$1240; travel and meals taking place during 4th quarter \$550; and office supplied, shipping, and postage more than anticipated, \$705. Ordered tax bills earlier than budgetarily scheduled, \$3600.
	<b>Interdepartmental Charges</b>		
	Employee Related Insurance	26,884.67	Change in insurance needs due to new team members hired at beginning of year versus budget.
	<b>Capital Outlay</b>	79,170.00	Land record enterprise system migration postponed to 2025.
	<b>Variances Less Than Justification Threshold</b>	<b>(74,906.99)</b>	
	<b>TOTAL</b>	<b>86,264.57</b>	<b>Positive</b>



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						
50,653.00	72.5	50,653.00	96.1			411000 Property Tax Levy	463,372.00	82.9	464,913.43	78.0	1,541.43	.3
19,017.00	27.2	10.00		19,007.00-	99.9	412000 Sales and Use	19,151.00	3.4	25,495.44	4.3	6,344.44	33.1
						414000 In Rem Fees	1,800.00	.3	1,875.00	.3	75.00	4.2
69,670.00	99.7	50,663.00	96.1	19,007.00-	27.3	410000 Taxes	484,323.00	86.7	492,283.87	82.6	7,960.87	1.6
						420000 Intergovernmental Rev						
						421000 Federal Grants	1,275.00	.2	1,238.93	.2	36.07-	2.8
						424900 State Gov't Payt Lie	71,100.00	12.7	68,773.10	11.5	2,326.90-	3.3
						420000 Intergovernmental Rev	72,375.00	13.0	70,012.03	11.7	2,362.97-	3.3
						430000 Licenses and Permits						
						450000 Public Charges for Se						
222.00	.3	177.50	.3	44.50-	20.0	451000 General Government	1,988.00	.4	1,244.25	.2	743.75-	37.4
222.00	.3	177.50	.3	44.50-	20.0	450000 Public Charges for Se	1,988.00	.4	1,244.25	.2	743.75-	37.4
						460000 Interest and Other Re						
13.00		1,883.00	3.6	1,870.00	*****	466000 Other Miscellaneous	113.00		32,455.43	5.4	32,342.43	*****
13.00		1,883.00	3.6	1,870.00	*****	460000 Interest and Other Re	113.00		32,455.43	5.4	32,342.43	*****
						470000 Interdepartmental Rev						
						473000 System Operation Rev			10.60		10.60	
						470000 Interdepartmental Rev			10.60		10.60	
69,905.00	100.0	52,723.50	100.0	17,181.50-	24.6	400000 Revenues	558,799.00	100.0	596,006.18	100.0	37,207.18	6.7
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
31,774.00	45.5	30,002.48	56.9	1,771.52	5.6	511000 Wages	281,629.00	50.4	278,445.76	46.7	3,183.24	1.1
4,512.00	6.5	4,162.23	7.9	349.77	7.8	512000 Benefits	39,993.00	7.2	38,207.12	6.4	1,785.88	4.5
36,286.00	51.9	34,164.71	64.8	2,121.29	5.8	510000 Personnel Related Exp	321,622.00	57.6	316,652.88	53.1	4,969.12	1.5
						530000 Operating Expenses						
2,397.00	3.4	3,929.23	7.5	1,532.23-	63.9	531000 Purchased Services	36,535.00	6.5	35,946.01	6.0	588.99	1.6
4,310.00	6.2	860.00	1.6	3,450.00	80.0	532000 Repair & Maintenance	10,107.00	1.8	2,117.33	.4	7,989.67	79.1
2,190.00	3.1	4,525.35	8.6	2,335.35-	106.6	533000 General Operating	36,912.00	6.6	32,655.30	5.5	4,256.70	11.5
128.00	.2	127.71	.2	.29	.2	534000 Fixed Charges	1,151.00	.2	1,149.39	.2	1.61	.1
5.00		1.18-		6.18	123.6	535000 Bad Debt Expense	38.00		29.39		8.61	22.7

Treasurer

Budget	%	Actual	%	Variance	%	Description	Budget	%	Actual	%	Variance	%
Current Period		Current Period		Current Period			Year to Date		Year to Date		Year-to-Date	
9,030.00	12.9	9,441.11	17.9	411.11-	4.6	530000 Operating Expenses	84,743.00	15.2	71,897.42	12.1	12,845.58	15.2
						550000 Interdepartmental Cha						
10,543.00	15.1	7,714.67	14.6	2,828.33	26.8	551000 Employee Related Ins	100,193.00	17.9	73,308.33	12.3	26,884.67	26.8
191.00	.3	189.75	.4	1.25	.7	551900 Insurance Charges	1,710.00	.3	1,707.75	.3	2.25	.1
5,322.00	7.6	5,702.95	10.8	380.95-	7.2	553000 System Operation Cha	47,889.00	8.6	48,552.89	8.1	663.89-	1.4
133.00	.2	132.42	.3	.58	.4	556000 Other Interdepartmen	1,192.00	.2	1,191.74	.2	.26	
16,189.00	23.2	13,739.79	26.1	2,449.21	15.1	550000 Interdepartmental Cha	150,984.00	27.0	124,760.71	20.9	26,223.29	17.4
						560000 Capital Outlay						
23,650.00	33.8			23,650.00	100.0	566200 Computer Equipment	79,170.00	14.2			79,170.00	100.0
23,650.00	33.8			23,650.00	100.0	560000 Capital Outlay	79,170.00	14.2			79,170.00	100.0
						570000 Depreciation						
						580000 Debt Service						
						599001 Expense Budget Target						
85,155.00	121.8	57,345.61	108.8	27,809.39	32.7	500000 Expense/Expenditure	636,519.00	113.9	513,311.01	86.1	123,207.99	19.4
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
23,650.00	33.8	378.60	.7	23,271.40	98.4	631500 Land Records Usage	91,428.00	16.4	17,277.40	2.9	74,150.60	81.1
23,650.00	33.8	378.60	.7	23,271.40	98.4	630000 Opt'g Transfers from	91,428.00	16.4	17,277.40	2.9	74,150.60	81.1
23,650.00	33.8	378.60	.7	23,271.40	98.4	600000 Other Financing Source	91,428.00	16.4	17,277.40	2.9	74,150.60	81.1
8,400.00	12.0	4,243.51-	8.0	12,643.51-	150.5	Current Change in Fund Balance	13,708.00	2.5	99,972.57	16.8	86,264.57	629.3

**VARIANCE REPORT FOR DEPARTMENT -- UW EXTENSION  
FOR THE QUARTER ENDING 09/30/2023**

<b>TIMING</b>	<b>G/L CATEGORY</b>	<b>VARIANCE FROM BUDGET</b>	<b>EXPLANATION OF VARIANCE</b>
	<b>Public Charges for Services</b>		
	General Government	(5,503.00)	Less program fees collected and fewer newsletters printed/mailed when compared to anticipated budget.
	<b>Interest and Other Revenue</b>		
	Interest Income	1,223.13	Less postage and miscellaneous reimbursements collected when compared to anticipated budget.
	<b>Operating Expenses</b>		
	Purchased Services	1,825.66	Less consulting and cell phone expenses than anticipated
	Repairs and Maintenance	1,243.44	Less than budgeted maintenance of office equipment
	General Operating	12,323.90	Less mileage, lodging, seminars/training, food, office supplies, and postage than anticipated.
	<b>Variances Less Than Justification Threshold</b>	<b>2,596.50</b>	
	<b>TOTAL</b>	<b>13,709.63</b>	<b>Positive</b>

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						
33,609.00	98.4	33,609.00	93.1			411000 Property Tax Levy	302,474.00	93.1	302,474.00	94.1		
33,609.00	98.4	33,609.00	93.1			410000 Taxes	302,474.00	93.1	302,474.00	94.1		
						420000 Intergovernmental Rev						
						450000 Public Charges for Se						
417.00	1.2	2,326.23	6.4	1,909.23	457.8	451000 General Government	9,551.00	2.9	4,048.00	1.3	5,503.00-	57.6
100.00	.3			100.00-	100.0	457000 Conservation and Dev	500.00	.2	202.00	.1	298.00-	59.6
517.00	1.5	2,326.23	6.4	1,809.23	349.9	450000 Public Charges for Se	10,051.00	3.1	4,250.00	1.3	5,801.00-	57.7
						460000 Interest and Other Re						
13.00		164.61	.5	151.61	*****	461000 Interest Income	113.00		1,336.13	.4	1,223.13	*****
						466000 Other Miscellaneous	12,285.00	3.8	13,221.63	4.1	936.63	7.6
13.00		164.61	.5	151.61	*****	460000 Interest and Other Re	12,398.00	3.8	14,557.76	4.5	2,159.76	17.4
						470000 Interdepartmental Rev						
34,139.00	100.0	36,099.84	100.0	1,960.84	5.7	400000 Revenues	324,923.00	100.0	321,281.76	100.0	3,641.24-	1.1
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
7,233.00	21.2	7,217.34	20.0	15.66	.2	511000 Wages	72,158.00	22.2	71,246.47	22.2	911.53	1.3
1,027.00	3.0	940.23	2.6	86.77	8.4	512000 Benefits	9,907.00	3.0	8,992.99	2.8	914.01	9.2
8,260.00	24.2	8,157.57	22.6	102.43	1.2	510000 Personnel Related Exp	82,065.00	25.3	80,239.46	25.0	1,825.54	2.2
						530000 Operating Expenses						
15,560.00	45.6	15,468.68	42.8	91.32	.6	531000 Purchased Services	142,326.00	43.8	140,500.34	43.7	1,825.66	1.3
584.00	1.7	510.02	1.4	73.98	12.7	532000 Repair & Maintenance	5,250.00	1.6	4,006.56	1.2	1,243.44	23.7
2,481.00	7.3	2,989.01	8.3	508.01-	20.5	533000 General Operating	28,806.00	8.9	16,482.10	5.1	12,323.90	42.8
931.00	2.7	931.03	2.6	.03-		534000 Fixed Charges	8,379.00	2.6	8,379.27	2.6	.27-	
19,556.00	57.3	19,898.74	55.1	342.74-	1.8	530000 Operating Expenses	184,761.00	56.9	169,368.27	52.7	15,392.73	8.3
						550000 Interdepartmental Cha						
4,063.00	11.9	4,062.73	11.3	.27		551000 Employee Related Cha	38,680.00	11.9	38,673.19	12.0	6.81	
166.00	.5	165.42	.5	.58	.3	551900 Insurance Charges	1,490.00	.5	1,488.74	.5	1.26	.1
1,929.00	5.7	1,886.72	5.2	42.28	2.2	553000 System Operation Cha	17,358.00	5.3	17,233.47	5.4	124.53	.7
6,158.00	18.0	6,114.87	16.9	43.13	.7	550000 Interdepartmental Cha	57,528.00	17.7	57,395.40	17.9	132.60	.2

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						
33,974.00	99.5	34,171.18	94.7	197.18-	.6	500000 Expense/Expenditure	324,354.00	99.8	307,003.13	95.6	17,350.87	5.3
						600000 Other Financing Source						
165.00	.5	1,928.66	5.3	1,763.66	*****	630000 Opt'g Transfers from Current Change in Fund Balance	569.00	.2	14,278.63	4.4	13,709.63	*****

**VARIANCE REPORT FOR DEPARTMENT -- UW GREEN BAY- SHEBOYGAN CAMPUS  
FOR THE QUARTER ENDING 09/30/2023**

<b>TIMING</b>	<b>G/L CATEGORY</b>	<b>VARIANCE FROM BUDGET</b>	<b>EXPLANATION OF VARIANCE</b>
	<b>Operating Expenses</b>		
	Repairs and Maintenance	(33,451.41)	More than budgeted expenses for maintenance and facility repairs
	<b>Variances Less Than Justification Threshold</b>	<b>(25.86)</b>	
	<b>TOTAL</b>	<b>(33,477.27)</b>	<b>Negative</b>

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						
9,301.00	100.0	9,301.00	100.0			411000 Property Tax Levy	83,708.00	100.0	83,708.00	100.0		
9,301.00	100.0	9,301.00	100.0			410000 Taxes	83,708.00	100.0	83,708.00	100.0		
						420000 Intergovernmental Rev						
						460000 Interest and Other Re						
9,301.00	100.0	9,301.00	100.0			400000 Revenues	83,708.00	100.0	83,708.00	100.0		
						500000 Expense/Expenditure						
						530000 Operating Expenses						
1,100.00	11.8	15,387.94	165.4	14,287.94-	*****	532000 Repair & Maintenance	61,442.00	73.4	94,893.41	113.4	33,451.41-	54.4
9.00	.1			9.00	100.0	533000 General Operating	585.00	.7	360.00	.4	225.00	38.5
1,109.00	11.9	15,387.94	165.4	14,278.94-	*****	530000 Operating Expenses	62,027.00	74.1	95,253.41	113.8	33,226.41-	53.6
						550000 Interdepartmental Cha						
2,385.00	25.6	2,381.34	25.6	3.66	.2	551900 Insurance Charges	21,432.00	25.6	21,431.98	25.6	.02	
						552000 Repairs & Maintenanc	2,250.00	2.7	2,500.88	3.0	250.88-	11.2
2,385.00	25.6	2,381.34	25.6	3.66	.2	550000 Interdepartmental Cha	23,682.00	28.3	23,932.86	28.6	250.86-	1.1
						560000 Capital Outlay						
						570000 Depreciation						
3,494.00	37.6	17,769.28	191.0	14,275.28-	408.6	500000 Expense/Expenditure	85,709.00	102.4	119,186.27	142.4	33,477.27-	39.1
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
5,807.00	62.4	8,468.28-	91.0	14,275.28-	245.8	Current Change in Fund Balance	2,001.00-	2.4	35,478.27-	42.4	33,477.27-	*****

**VARIANCE REPORT FOR DEPARTMENT -- VETERANS COMMISSION  
FOR THE QUARTER ENDING 09/30/2023**

<b>TIMING</b>	<b>G/L CATEGORY</b>	<b>VARIANCE FROM BUDGET</b>	<b>EXPLANATION OF VARIANCE</b>
	<b>Personnel Related Expenditure</b>		
	Wages	1,500.00	Commissioners opting not to take pay
	<b>Variances Less Than Justification Threshold</b>	<b>155.25</b>	
	<b>TOTAL</b>	<b>1,655.25</b>	<b>Positive</b>



Veterans Commission

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
1,735.00	100.0	1,735.00	100.0			411000 Property Tax Levy	15,609.00	100.0	15,609.00	100.0		
1,735.00	100.0	1,735.00	100.0			410000 Taxes	15,609.00	100.0	15,609.00	100.0		
						460000 Interest and Other Re						
1,735.00	100.0	1,735.00	100.0			400000 Revenues	15,609.00	100.0	15,609.00	100.0		
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
169.00	9.7			169.00	100.0	511000 Wages	1,500.00	9.6			1,500.00	100.0
12.00	.7			12.00	100.0	512000 Benefits	111.00	.7			111.00	100.0
181.00	10.4			181.00	100.0	510000 Personnel Related Exp	1,611.00	10.3			1,611.00	100.0
						530000 Operating Expenses						
623.00	35.9	126.48	7.3	496.52	79.7	531000 Purchased Services	5,740.00	36.8	6,295.45	40.3	555.45-	9.7
775.00	44.7	950.00	54.8	175.00-	22.6	533000 General Operating	8,697.00	55.7	8,097.80	51.9	599.20	6.9
1,398.00	80.6	1,076.48	62.0	321.52	23.0	530000 Operating Expenses	14,437.00	92.5	14,393.25	92.2	43.75	.3
						550000 Interdepartmental Cha						
4.00	.2	3.50	.2	.50	12.5	551900 Insurance Charges	32.00	.2	31.50	.2	.50	1.6
4.00	.2	3.50	.2	.50	12.5	550000 Interdepartmental Cha	32.00	.2	31.50	.2	.50	1.6
						560000 Capital Outlay						
						570000 Depreciation						
1,583.00	91.2	1,079.98	62.2	503.02	31.8	500000 Expense/Expenditure	16,080.00	103.0	14,424.75	92.4	1,655.25	10.3
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
152.00	8.8	655.02	37.8	503.02	330.9	Current Change in Fund Balance	471.00-	3.0	1,184.25	7.6	1,655.25	351.4

**VARIANCE REPORT FOR DEPARTMENT -- VETERANS SERVICES  
FOR THE QUARTER ENDING 09/30/2023**

<b>TIMING</b>	<b>G/L CATEGORY</b>	<b>VARIANCE FROM BUDGET</b>	<b>EXPLANATION OF VARIANCE</b>
	<b>Intergovernmental Revenues</b>		
	Federal Grants	19,178.00	Awarded ARPA supplemental grant for CVSO.
	<b>Interest and Other Revenue</b>		
	Donations	3,354.00	Donations were not budgeted for in 2nd Quarter 2023
	<b>Operating Expenses</b>		
	General Operating	(2,727.11)	ARPA supplemental grant not originally budgeted for. Budget adjustments will be included in future quarters.
	<b>Variances Less Than Justification Threshold</b>	<b>1,005.32</b>	
	<b>TOTAL</b>	<b>20,810.21</b>	<b>Positive</b>

Veterans Services

Budget	%	Actual	%	Variance	%	Description	Budget	%	Actual	%	Variance	%
Current Period		Current Period		Current Period			Year to Date		Year to Date		Year-to-Date	
						400000 Revenues						
						410000 Taxes						
26,155.00	100.0	26,155.00	99.9			411000 Property Tax Levy	235,395.00	94.3	235,395.00	86.4		
26,155.00	100.0	26,155.00	99.9			410000 Taxes	235,395.00	94.3	235,395.00	86.4		
						420000 Intergovernmental Rev						
						421000 Federal Grants			19,178.00	7.0	19,178.00	
						423000 State Grants	14,300.00	5.7	14,300.00	5.3		
						420000 Intergovernmental Rev	14,300.00	5.7	33,478.00	12.3	19,178.00	134.1
						450000 Public Charges for Se						
						460000 Interest and Other Re						
						465000 Donations			3,354.00	1.2	3,354.00	
		14.17	.1	14.17		466000 Other Miscellaneous			141.71	.1	141.71	
		14.17	.1	14.17		460000 Interest and Other Re			3,495.71	1.3	3,495.71	
26,155.00	100.0	26,169.17	100.0	14.17	.1	400000 Revenues	249,695.00	100.0	272,368.71	100.0	22,673.71	9.1
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
15,044.00	57.5	15,214.79	58.1	170.79-	1.1	511000 Wages	139,695.00	55.9	139,764.98	51.3	69.98-	.1
2,136.00	8.2	2,054.30	7.9	81.70	3.8	512000 Benefits	19,835.00	7.9	18,855.27	6.9	979.73	4.9
17,180.00	65.7	17,269.09	66.0	89.09-	.5	510000 Personnel Related Exp	159,530.00	63.9	158,620.25	58.2	909.75	.6
						530000 Operating Expenses						
181.00	.7	127.35	.5	53.65	29.6	531000 Purchased Services	1,629.00	.7	2,123.75	.8	494.75-	30.4
42.00	.2			42.00	100.0	532000 Repair & Maintenance	368.00	.1			368.00	100.0
195.00	.7	870.90	3.3	675.90-	346.6	533000 General Operating	15,884.00	6.4	18,611.11	6.8	2,727.11-	17.2
418.00	1.6	998.25	3.8	580.25-	138.8	530000 Operating Expenses	17,881.00	7.2	20,734.86	7.6	2,853.86-	16.0
						550000 Interdepartmental Cha						
6,100.00	23.3	6,099.97	23.3	.03		551000 Employee Related Ins	57,955.00	23.2	57,948.35	21.3	6.65	
76.00	.3	74.08	.3	1.92	2.5	551900 Insurance Charges	667.00	.3	666.76	.2	.24	
1,241.00	4.7	1,231.92	4.7	9.08	.7	553000 System Operation Cha	11,161.00	4.5	11,087.28	4.1	73.72	.7
7,417.00	28.4	7,405.97	28.3	11.03	.1	550000 Interdepartmental Cha	69,783.00	27.9	69,702.39	25.6	80.61	.1
						560000 Capital Outlay						
						570000 Depreciation						

Veterans Services

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
25,015.00	95.6	25,673.31	98.1	658.31-	2.6	500000 Expense/Expenditure	247,194.00	99.0	249,057.50	91.4	1,863.50-	.8
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
<u>1,140.00</u>	<u>4.4</u>	<u>495.86</u>	<u>1.9</u>	<u>644.14-</u>	<u>56.5</u>	Current Change in Fund Balance	<u>2,501.00</u>	<u>1.0</u>	<u>23,311.21</u>	<u>8.6</u>	<u>20,810.21</u>	<u>832.1</u>

**VARIANCE REPORT FOR DEPARTMENT -- HEALTH & HUMAN SERVICES FUND  
FOR THE QUARTER ENDING 09/30/2023**

<b>TIMING</b>	<b>G/L CATEGORY</b>	<b>VARIANCE FROM BUDGET</b>	<b>EXPLANATION OF VARIANCE</b>
	<b>Intergovernmental Revenues</b>		
	Federal Grants	(111,011.43)	Child Support federal payments and incentive payments are less than anticipated at this time. Also, claiming of ARPA grants for Aging are lower.
	State Grants	915,660.99	Various grants are being claimed faster than budgeted as supported by allowable expenses which is partially offset by grants that are being claimed slower. Children's Long Term Support is no longer capped and accounts for \$426,493 of this variance
	<b>Licenses &amp; Permits</b>		
	Business Licenses	(15,710.58)	Licenses and permit fees fluctuate throughout the year and from year to year.
	<b>Public Charges for Services</b>		
	General Government	(9,444.84)	Court fees and Costs are paid to HHS as they are collected. The reduction in fees collected are due to previous delays in court proceedings related to COVID-19 and a staff shortage in the DA's office. This is partially offset by increased sales of radon kits.
	H & HS Services	(628,400.51)	Payments for private pay billing and Medicaid for Comprehensive Community Services, Community Recovery Services, and Crisis are lower than expected. This is partially offset by higher than expected payments from insurance companies and payments for out of home costs.
	<b>Interest and Other Revenue</b>		
	Rent Revenue	(1,727.99)	January rent payment was recorded in December of 2022.
	Other Misc. Revenue	(2,917.05)	Prior year Income Maintenance Incentives are less than anticipated.
	<b>Personnel Related Expenditure</b>		
	Wages	593,922.87	Unfilled positions have resulted in wages being below budget.

	Overtime	(19,208.86)	Existing staff covering vacancies are causing slightly higher than budgeted overtime and Economic Support has received additional funding to cover overtime for Income Maintenance.
	Benefits	103,302.98	Unfilled positions have resulted in wages being below budget.
	<b>Operating Expenses</b>		
	Purchased Services	(619,116.98)	Purchased services expenses fluctuate based on client needs and vendor staff availability. Children's Long Term Support expenditures are \$479,809 higher than budgeted as the funds are no longer capped and placement costs at Winnebago are higher.
	Repairs and Maintenance	10,862.04	Maintenance of office equipment is currently underbudget.
X	General Operating	146,411.01	Employee training, travel and meals, advertising, printing, medical supplies, office supplies, postage, and furniture are all less than budgeted year to date. This is partially offset by higher than budgeted license and permits, general supplies, and computer expense. Purchases are planned and will happen yet this year.
	Fixed Charges	(12,832.06)	Rental of equipment is higher than budgeted but partially offset by lower costs for rental of meal sites.
	<b>Interdepartmental Charges</b>		
	Employee Related Insurance	527,598.30	Unfilled positions have resulted in wages being below budget.
	Repairs & Maintenance Charges	(4,020.76)	Building Services charges are higher than anticipated.
	System Operation Charges	19,021.05	Printing and duplicating needs have been lower than expected.
	Health & Human Services	7,358.00	Administrative business unit costs are less than expected year to date.
	Other Interdepartmental	8,919.51	The Software Administrator position in IT was not filled until April so there was no cost being charged to HHS in the beginning of the year. This savings is partially offset by an extra \$10,000 of Medical Examiner autopsy costs that were able to be covered by the HHS Overdose Fatality Review grant.
	<b>Variance Less Than Justification Threshold</b>	<b>(277,414.86)</b>	The ARPA funded programs are not fully operational yet therefore less funds have been transferred from the general fund.
	<b>TOTAL</b>	<b>631,250.83</b>	<b>Positive</b>

As of 9/30/2023

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						
1,296,507.00	34.9	1,296,507.00	35.7			411000 Property Tax Levy	10,125,974.00	29.9	10,125,974.00	29.8		
1,296,507.00	34.9	1,296,507.00	35.7			410000 Taxes	10,125,974.00	29.9	10,125,974.00	29.8		
						420000 Intergovernmental Rev						
150,044.00	4.0	110,962.55	3.1	39,081.45-	26.0	421000 Federal Grants	1,277,290.00	3.8	1,166,278.57	3.4	111,011.43-	8.7
1,482,034.00	39.9	1,707,080.54	47.1	225,046.54	15.2	423000 State Grants	15,197,723.00	44.9	16,113,383.99	47.4	915,660.99	6.0
1,632,078.00	43.9	1,818,043.09	50.1	185,965.09	11.4	420000 Intergovernmental Rev	16,475,013.00	48.7	17,279,662.56	50.9	804,649.56	4.9
						430000 Licenses and Permits						
26,700.00	.7	32,011.46	.9	5,311.46	19.9	431000 Business Licenses	342,508.00	1.0	326,797.42	1.0	15,710.58-	4.6
26,700.00	.7	32,011.46	.9	5,311.46	19.9	430000 Licenses and Permits	342,508.00	1.0	326,797.42	1.0	15,710.58-	4.6
						440000 Fines, Forfeits & Pen						
						450000 Public Charges for Se						
10,182.00	.3	8,459.87	.2	1,722.13-	16.9	451000 General Government	91,610.00	.3	82,165.16	.2	9,444.84-	10.3
500.00		206.26		293.74-	58.7	454000 Health Care Services	4,500.00		4,961.60		461.60	10.3
742,297.00	20.0	463,909.21	12.8	278,387.79-	37.5	455000 Health & Human Servi	6,695,840.00	19.8	6,067,439.49	17.9	628,400.51-	9.4
752,979.00	20.2	472,575.34	13.0	280,403.66-	37.2	450000 Public Charges for Se	6,791,950.00	20.1	6,154,566.25	18.1	637,383.75-	9.4
						460000 Interest and Other Re						
2,140.00	.1	170.00		1,970.00-	92.1	462000 Rent Revenue	19,257.00	.1	17,529.01	.1	1,727.99-	9.0
7,043.00	.2	7,044.00	.2	1.00		465000 Donations	63,375.00	.2	64,080.33	.2	705.33	1.1
1,162.00		421.34		740.66-	63.7	466000 Other Miscellaneous	10,491.00		7,573.95		2,917.05-	27.8
10,345.00	.3	7,635.34	.2	2,709.66-	26.2	460000 Interest and Other Re	93,123.00	.3	89,183.29	.3	3,939.71-	4.2
						470000 Interdepartmental Rev						
						476000 Other Interdepartmen	300.00		300.00			
						470000 Interdepartmental Rev	300.00		300.00			
3,718,609.00	100.0	3,626,772.23	100.0	91,836.77-	2.5	400000 Revenues	33,828,868.00	100.0	33,976,483.52	100.0	147,615.52	.4
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
1,136,612.00	30.6	1,104,816.76	30.5	31,795.24	2.8	511000 Wages	10,473,008.00	31.0	9,898,293.99	29.1	574,714.01	5.5
160,420.00	4.3	152,941.28	4.2	7,478.72	4.7	512000 Benefits	1,469,054.00	4.3	1,365,751.02	4.0	103,302.98	7.0
1,297,032.00	34.9	1,257,758.04	34.7	39,273.96	3.0	510000 Personnel Related Exp	11,942,062.00	35.3	11,264,045.01	33.2	678,016.99	5.7

530000 Operating Expenses

As of 9/30/2023

Health & Human Services Fund

Budget	%	Actual	%	Variance	%	Description	Budget	%	Actual	%	Variance	%
Current Period		Current Period		Current Period			Year to Date		Year to Date		Year-to-Date	
1,782,363.00	47.9	1,855,110.61	51.2	72,747.61-	4.1	531000 Purchased Services	15,554,146.00	46.0	16,173,262.98	47.6	619,116.98-	4.0
3,265.00	.1	1,730.84		1,534.16	47.0	532000 Repair & Maintenance	31,694.00	.1	20,831.96	.1	10,862.04	34.3
146,655.00	3.9	190,523.37	5.3	43,868.37-	29.9	533000 General Operating	1,441,265.00	4.3	1,294,853.99	3.8	146,411.01	10.2
3,434.00	.1	4,763.14	.1	1,329.14-	38.7	534000 Fixed Charges	30,883.00	.1	43,715.06	.1	12,832.06-	41.6
1,935,717.00	52.1	2,052,127.96	56.6	116,410.96-	6.0	530000 Operating Expenses	17,057,988.00	50.4	17,532,663.99	51.6	474,675.99-	2.8
						540000 Capital Projects						
						550000 Interdepartmental Cha						
325,919.00	8.8	275,601.87	7.6	50,317.13	15.4	551000 Employee Related Ins	3,099,508.00	9.2	2,571,909.70	7.6	527,598.30	17.0
7,914.00	.2	7,850.99	.2	63.01	.8	551900 Insurance Charges	70,713.00	.2	70,659.03	.2	53.97	.1
51,491.00	1.4	45,357.61	1.3	6,133.39	11.9	552000 Repairs & Maintenanc	463,278.00	1.4	467,298.76	1.4	4,020.76-	.9
91,122.00	2.5	88,999.02	2.5	2,122.98	2.3	553000 System Operation Cha	819,598.00	2.4	800,576.95	2.4	19,021.05	2.3
100.00				100.00	100.0	554000 Public Safety Charge	900.00		400.00		500.00	55.6
10,015.00	.3			10,015.00	100.0	555000 Health & Human Servi	7,358.00				7,358.00	100.0
44,580.00	1.2	45,519.21	1.3	939.21-	2.1	556000 Other Interdepartmen	417,048.00	1.2	408,128.49	1.2	8,919.51	2.1
531,141.00	14.3	463,328.70	12.8	67,812.30	12.8	550000 Interdepartmental Cha	4,878,403.00	14.4	4,318,972.93	12.7	559,430.07	11.5
						560000 Capital Outlay						
						570000 Depreciation						
						580000 Debt Service						
						599001 Expense Budget Target						
3,763,890.00	101.2	3,773,214.70	104.0	9,324.70-	.2	500000 Expense/Expenditure	33,878,453.00	100.1	33,115,681.93	97.5	762,771.07	2.3
						600000 Other Financing Source						
		10,643.97	.3	10,643.97-		630000 Opt'g Transfers from						
						631000 General Fund			22,211.13	.1	22,211.13-	
45,352.00	1.2	16,648.20	.5	28,703.80	63.3	631900 LFRF - General Fund	408,166.00	1.2	106,819.11	.3	301,346.89	73.8
45,352.00	1.2	27,292.17	.8	18,059.83	39.8	630000 Opt'g Transfers from	408,166.00	1.2	129,030.24	.4	279,135.76	68.4
45,352.00	1.2	27,292.17	.8	18,059.83	39.8	600000 Other Financing Source	408,166.00	1.2	129,030.24	.4	279,135.76	68.4
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
						900000 Statistical Accounts O						



As of 9/30/2023

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	%
						910000 Highway Unit Informat						
						920000 HCC Statistical Infor						
						950000 GASB Fixed Asset Inf						
						960000 GASB Statistical Data						
<u>71.00</u>		<u>119,150.30</u>	<u>3.3</u>	<u>119,221.30</u>	<u>*****</u>	Current Change in Fund Balance	<u>358,581.00</u>	<u>1.1</u>	<u>989,831.83</u>	<u>2.9</u>	<u>631,250.83</u>	<u>176.0</u>

**VARIANCE REPORT FOR DEPARTMENT -- ROCKY KNOLL HCC  
FOR THE QUARTER ENDING 09/30/2023**

<b>TIMING</b>	<b>G/L CATEGORY</b>	<b>VARIANCE FROM BUDGET</b>	<b>EXPLANATION OF VARIANCE</b>
	<b>Intergovernmental Revenues</b>		
	Federal Grants	16,459.60	FEMA Disaster Reimbursement
	Charges to State of Wisconsin	(800,765.00)	DHS changed the 2022/2023 Supplemental Payment calculation in December 2022
	<b>Public Charges for Services</b>		
	Health Care Services	2,783,152.02	An additional 11% increase in the Medicaid rate plus higher Private Pay and Medicare Part A census
	<b>Interest and Other Revenue</b>		
	Other Misc. Revenue	25,321.02	Reimbursement for CNA Classes & Testing; sale of diesel pickup truck
	<b>Personnel Related Expenditure</b>		
	Wages	621,633.04	Due to Staffing Shortages in the Nursing Department
	Overtime	87,378.92	Due to Staffing Shortages in the Nursing Department
	Benefits	134,391.19	Due to Staffing Shortages in the Nursing Department
	<b>Operating Expenses</b>		
	Purchased Services	(2,036,421.12)	Higher usage of Agency Staffing due to Staffing Shortages in the Nursing Department
	Repairs and Maintenance	39,323.27	New Disposal Contract is 1/2 the cost; hallway painting project will start in Q4
	General Operating	(102,221.56)	Due to Prescription Drugs and Wound Care cost; in house dietary food costs
	<b>Interdepartmental Charges</b>		
	Employee Related Insurance	320,528.38	Due to open positions in the Nursing Department and staff benefit plan options selected

Repairs & Maintenance Charges	(3,935.35)	Transit Van Repairs
Other Interdepartmental	(29,349.56)	WIPFLI A/R Billing Contract due to open A/R Positions at Rocky Knoll
<b>Capital Outlay</b>	21,083.79	Dietary Equipment purchases came in under budget
<b>Depreciation</b>	(565,311.18)	By practice depreciation is not budgeted
<b>Variances Less Than Justification Threshold</b>	<b>(211,197.91)</b>	<b>Less ARPA Funds were used than budgeted</b>
<b>TOTAL</b>	<b>300,069.55</b>	<b>Positive</b>

Rocky Knoll HCC

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						
97,000.00	7.6	97,000.00	6.0			411000 Property Tax Levy	873,000.00	7.7	873,000.00	6.5		
97,000.00	7.6	97,000.00	6.0			410000 Taxes	873,000.00	7.7	873,000.00	6.5		
						420000 Intergovernmental Rev						
						421000 Federal Grants			16,459.60	.1	16,459.60	
124,590.00	9.8	58,050.00	3.6	66,540.00-	53.4	424000 Chges to State of WI	1,121,315.00	9.9	320,550.00	2.4	800,765.00-	71.4
124,590.00	9.8	58,050.00	3.6	66,540.00-	53.4	420000 Intergovernmental Rev	1,121,315.00	9.9	337,009.60	2.5	784,305.40-	69.9
						450000 Public Charges for Se						
4.00		6.00		2.00	50.0	451000 General Government	37.00		84.00		47.00	127.0
		34.94		34.94		452000 Public Safety			92.58		92.58	
1,028,696.00	80.7	1,431,135.91	89.1	402,439.91	39.1	454000 Health Care Services	9,279,403.00	82.0	12,062,555.02	90.4	2,783,152.02	30.0
1,028,700.00	80.7	1,431,176.85	89.1	402,476.85	39.1	450000 Public Charges for Se	9,279,440.00	82.0	12,062,731.60	90.4	2,783,291.60	30.0
						460000 Interest and Other Re						
		13.54		13.54		461000 Interest Income			486.52		486.52	
13,087.00	1.0	13,086.50	.8	.50-		465000 Donations	13,087.00	.1	13,174.00	.1	87.00	.7
9,778.00	.8	5,504.56	.3	4,273.44-	43.7	466000 Other Miscellaneous	17,735.00	.2	43,056.02	.3	25,321.02	142.8
22,865.00	1.8	18,604.60	1.2	4,260.40-	18.6	460000 Interest and Other Re	30,822.00	.3	56,716.54	.4	25,894.54	84.0
						470000 Interdepartmental Rev						
2,000.00	.2	2,143.16	.1	143.16	7.2	476000 Other Interdepartmen	18,000.00	.2	17,178.52	.1	821.48-	4.6
2,000.00	.2	2,143.16	.1	143.16	7.2	470000 Interdepartmental Rev	18,000.00	.2	17,178.52	.1	821.48-	4.6
1,275,155.00	100.0	1,606,974.61	100.0	331,819.61	26.0	400000 Revenues	11,322,577.00	100.0	13,346,636.26	100.0	2,024,059.26	17.9
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
689,756.00	54.1	635,994.53	39.6	53,761.47	7.8	511000 Wages	6,187,790.00	54.7	5,478,778.04	41.0	709,011.96	11.5
95,805.00	7.5	86,378.83	5.4	9,426.17	9.8	512000 Benefits	870,897.00	7.7	736,505.81	5.5	134,391.19	15.4
785,561.00	61.6	722,373.36	45.0	63,187.64	8.0	510000 Personnel Related Exp	7,058,687.00	62.3	6,215,283.85	46.6	843,403.15	11.9
						530000 Operating Expenses						
130,813.00	10.3	467,234.10	29.1	336,421.10-	257.2	531000 Purchased Services	1,279,835.00	11.3	3,316,256.12	24.8	2,036,421.12-	159.1
26,932.00	2.1	21,358.21	1.3	5,573.79	20.7	532000 Repair & Maintenance	210,880.00	1.9	171,556.73	1.3	39,323.27	18.6
131,216.00	10.3	217,597.54	13.5	86,381.54-	65.8	533000 General Operating	1,158,571.00	10.2	1,260,792.56	9.4	102,221.56-	8.8
2,058.00	.2	2,323.00	.1	265.00-	12.9	534000 Fixed Charges	22,624.00	.2	23,413.40	.2	789.40-	3.5
291,019.00	22.8	708,512.85	44.1	417,493.85-	143.5	530000 Operating Expenses	2,671,910.00	23.6	4,772,018.81	35.8	2,100,108.81-	78.6

Rocky Knoll HCC

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												
190,567.00	14.9	158,232.60	9.8	32,334.40	17.0	551000 Employee Related Cha	1,750,671.00	15.5	1,430,142.62	10.7	320,528.38	18.3
4,859.00	.4	4,924.41	.3	65.41-	1.3	551900 Insurance Charges	44,200.00	.4	44,319.77	.3	119.77-	.3
1,522.00	.1	3,490.90	.2	1,968.90-	129.4	552000 Repairs & Maintenanc	13,846.00	.1	17,781.35	.1	3,935.35-	28.4
21,955.00	1.7	21,873.11	1.4	81.89	.4	553000 System Operation Cha	199,776.00	1.8	198,791.39	1.5	984.61	.5
19,077.00	1.5	22,248.12	1.4	3,171.12-	16.6	556000 Other Interdepartmen	177,144.00	1.6	206,493.56	1.5	29,349.56-	16.6
237,980.00	18.7	210,769.14	13.1	27,210.86	11.4	550000 Interdepartmental Cha	2,185,637.00	19.3	1,897,528.69	14.2	288,108.31	13.2
560000 Capital Outlay												
565000 Machinery & Equipmen												
							96,335.00	.9	70,749.71	.5	25,585.29	26.6
566100 Communications Equip												
									4,501.50		4,501.50-	
560000 Capital Outlay												
							96,335.00	.9	75,251.21	.6	21,083.79	21.9
570000 Depreciation												
		25,494.22	1.6	25,494.22-		572000 Building			229,447.88	1.7	229,447.88-	
		19,322.47	1.2	19,322.47-		573000 Building Improvement			176,140.19	1.3	176,140.19-	
		2,197.53	.1	2,197.53-		574000 Improvements Non-Bld			19,777.81	.1	19,777.81-	
		180.78		180.78-		574300 Infrastructure			1,627.01		1,627.01-	
		15,665.47	1.0	15,665.47-		575000 Machinery & Equip De			138,318.29	1.0	138,318.29-	
		62,860.47	3.9	62,860.47-		570000 Depreciation			565,311.18	4.2	565,311.18-	
580000 Debt Service												
599001 Expense Budget Target												
1,314,560.00	103.1	1,704,515.82	106.1	389,955.82-	29.7	500000 Expense/Expenditure	12,012,569.00	106.1	13,525,393.74	101.3	1,512,824.74-	12.6
600000 Other Financing Source												
630000 Operat'g Transfers fr												
247,007.00	19.4	178,080.02	11.1	68,926.98	27.9	631900 LFRF - General Fund	741,728.00	6.6	530,563.03	4.0	211,164.97	28.5
247,007.00	19.4	178,080.02	11.1	68,926.98	27.9	630000 Operat'g Transfers fr	741,728.00	6.6	530,563.03	4.0	211,164.97	28.5
247,007.00	19.4	178,080.02	11.1	68,926.98	27.9	600000 Other Financing Source	741,728.00	6.6	530,563.03	4.0	211,164.97	28.5
700000 Other Financing Uses												
720000 Oper'tg Transfer to O												
22,000.00	1.7	22,000.00	1.4			721000 General Fund	22,000.00	.2	22,000.00	.2		

Rocky Knoll HCC

Budget	%	Actual	%	Variance	%	Description	Budget	%	Actual	%	Variance	%
Current Period		Current Period		Current Period			Year to Date		Year to Date		Year-to-Date	
22,000.00	1.7	22,000.00	1.4			720000 Oper'tg Transfer to O	22,000.00	.2	22,000.00	.2		
22,000.00	1.7	22,000.00	1.4			700000 Other Financing Uses	22,000.00	.2	22,000.00	.2		
						900000 Statistical Accounts O						
						920000 HCC Statistical Infor						
<u>185,602.00</u>	<u>14.6</u>	<u>58,538.81</u>	<u>3.6</u>	<u>127,063.19-</u>	<u>68.5</u>	Current Change in Fund Balance	<u>29,736.00</u>	<u>.3</u>	<u>329,805.55</u>	<u>2.5</u>	<u>300,069.55</u>	<u>*****</u>

**VARIANCE REPORT FOR DEPARTMENT -- EMPLOYEE BENEFITS INSURANCE  
FOR THE QUARTER ENDING 09/30/2023**

<b>TIMING</b>	<b>G/L CATEGORY</b>	<b>VARIANCE FROM BUDGET</b>	<b>EXPLANATION OF VARIANCE</b>
	<b>Public Charges for Services</b>		
	Health Care Services	(263,594.77)	2023 health, dental and life insurance enrollment is below budgeted amounts due to vacancies and changes in the types of coverage
	<b>Interest and Other Revenue</b>		
	Rent Revenue	8,473.68	WCA Group Health Trust payment was received in advance plus rental pay adjustment.
	Other Misc. Revenue	(25,165.74)	Delay in COBRA payments, less COBRA participants than budgeted. Fitness participation enrollment has decreased from 2022 to 2023.
	<b>Interdepartmental Revenue</b>		
	Insurance & Employee Related	(1,269,840.54)	2023 health, dental and life insurance enrollment is below budgeted amounts due to vacancies and changes in the types of coverage
	<b>Personnel Related Expenditure</b>		
	Benefits	1,629,345.47	2023 health, dental and life insurance enrollment is below budgeted amounts due to vacancies and changes in the types of coverage elected. Unemployment expenses were below budgeted amounts.
	<b>Operating Expenses</b>		
	Purchased Services	(2,425.30)	Two of USI's consulting fees from 2022 were outstanding bills paid in 2023. Delta Dental administrative fees are less than budgeted due timing of transfers. Workers Compensation administrative fees are less than budgeted.
	General Operating	1,226.80	ACA fees were slightly higher than budgeted. Special event will be held during 4th Quarter 2023.
	Fixed Charges	(2,583.68)	Rental pay adjustment was needed.
	<b>Variances Less Than Justification Threshold</b>	<b>2.01</b>	
	<b>TOTAL</b>	<b>75,437.93</b>	<b>Positive</b>

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						
257,522.00	18.7	221,092.45	18.1	36,429.55-	14.1	454000 Health Care Services	2,317,690.00	17.9	2,054,095.23	18.0	263,594.77-	11.4
257,522.00	18.7	221,092.45	18.1	36,429.55-	14.1	450000 Public Charges for Se	2,317,690.00	17.9	2,054,095.23	18.0	263,594.77-	11.4
						460000 Interest and Other Re						
5,765.00	.4	5,890.00	.5	125.00	2.2	462000 Rent Revenue	51,885.00	.4	60,358.68	.5	8,473.68	16.3
9,100.00	.7	5,749.61	.5	3,350.39-	36.8	466000 Other Misc. Revenue	83,824.00	.6	58,658.26	.5	25,165.74-	30.0
14,865.00	1.1	11,639.61	1.0	3,225.39-	21.7	460000 Interest and Other Re	135,709.00	1.0	119,016.94	1.0	16,692.06-	12.3
						470000 Interdepartmental Rev						
1,106,434.00	80.2	987,730.70	80.9	118,703.30-	10.7	471000 Insurance & Employee	10,513,287.00	81.1	9,243,446.46	81.0	1,269,840.54-	12.1
1,106,434.00	80.2	987,730.70	80.9	118,703.30-	10.7	470000 Interdepartmental Rev	10,513,287.00	81.1	9,243,446.46	81.0	1,269,840.54-	12.1
1,378,821.00	100.0	1,220,462.76	100.0	158,358.24-	11.5	400000 Revenues	12,966,686.00	100.0	11,416,558.63	100.0	1,550,127.37-	12.0
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
1,473,530.00	106.9	1,319,161.49	108.1	154,368.51	10.5	512000 Benefits	13,300,485.00	102.6	11,671,139.53	102.2	1,629,345.47	12.3
1,473,530.00	106.9	1,319,161.49	108.1	154,368.51	10.5	510000 Personnel Related Exp	13,300,485.00	102.6	11,671,139.53	102.2	1,629,345.47	12.3
						530000 Operating Expenses						
6,186.00	.4	6,014.85	.5	171.15	2.8	531000 Purchased Services	57,056.00	.4	59,481.30	.5	2,425.30-	4.3
376.00				376.00	100.0	533000 General Operating	3,376.00		2,149.20		1,226.80	36.3
5,765.00	.4	5,890.00	.5	125.00-	2.2	534000 Fixed Charges	51,885.00	.4	54,468.68	.5	2,583.68-	5.0
12,327.00	.9	11,904.85	1.0	422.15	3.4	530000 Operating Expenses	112,317.00	.9	116,099.18	1.0	3,782.18-	3.4
						550000 Interdepartmental Cha						
5,951.00	.4	5,951.67	.5	.67-		556000 Other Interdepartmen	53,567.00	.4	53,564.99	.5	2.01	
5,951.00	.4	5,951.67	.5	.67-		550000 Interdepartmental Cha	53,567.00	.4	53,564.99	.5	2.01	
						570000 Depreciation						
1,491,808.00	108.2	1,337,018.01	109.6	154,789.99	10.4	500000 Expense/Expenditure	13,466,369.00	103.9	11,840,803.70	103.7	1,625,565.30	12.1
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
112,987.00-	8.2	116,555.25-	9.6	3,568.25-	3.2	136 Current Change in Fund Balance	499,683.00-	3.9	424,245.07-	3.7	75,437.93	15.1



**VARIANCE REPORT FOR DEPARTMENT -- HIGHWAY DEPARTMENT  
FOR THE QUARTER ENDING 09/30/2023**

<b>TIMING</b>	<b>G/L CATEGORY</b>	<b>VARIANCE FROM BUDGET</b>	<b>EXPLANATION OF VARIANCE</b>
	<b>Intergovernmental Revenues</b>		
	State Grants	72,670.09	General Transportation Aids were higher than budget
	Charges to State of Wisconsin	662,274.82	Early 2023 Winter activities were higher than budget
	Charges - Other Local Gov'ts	1,338,946.59	Early 2023 Winter activities and Municipal activities were higher than budget
	<b>Public Charges for Services</b>		
	Public Works	(7,265.63)	More revenue recouped from damages than anticipated
	<b>Interest and Other Revenue</b>		
	Rent Revenue	(2,902.00)	Timing in rents received for farmland use
	Other Misc. Revenue	194,894.88	Unbudgeted gain on asset sales
	<b>Interdepartmental Revenue</b>		
	Repairs & Maintenance Services	56,603.40	Winter and Summer activities for the other County Departments were higher than budget
	Other Interdept'l Revenue	(3,178,598.95)	A portion of the variance is due to timing of budget versus actual work completed and billed. Primarily due to realizing revenue in the shared projects with Municipalities.
	<b>Personnel Related Expenditure</b>		
	Wages	(3,945.40)	Wages higher than budgeted might be due to timing of 2023 budget prep and equity adjustments or bringing staff in at a higher pay rate.
	Overtime	(110,376.10)	Winter Activities was higher than budget and outside of business hours coupled with completing summer projects
	Benefits	(3,789.69)	Follows wages above.
	<b>Operating Expenses</b>		

Purchased Services	2,734,227.30	Project delays caught up, primary reason is timing of recognizing revenue/expense in the shared projects with municipalities
Repairs and Maintenance	(24,120.76)	Auto parts for repairs higher than budgeted. Structural and building systems repairs much less than budgeted.
General Operating	(312,182.41)	Partially due to increases in cost of sales, offset by increases in revenue and increases in diesel and gasoline
Fixed Charges	82,973.74	Equipment rental much less than budgeted.
Bad Debt Expense	(14,801.44)	Unbudgeted, Christopher Albert truck damage repairs will not be recouped
<b>Interdepartmental Charges</b>		
Employee Related Insurance	26,590.84	Employee insurance selection coupled with vacancies earlier in the year
Repairs & Maintenance Charges	(12,151.25)	More electrician time charged than budgeted. Much of this overage may be attributable to the Northside shed project and may need to be reclassified.
Other Interdepartmental Charges	22,425.32	Highway accounting vacancy creates this positive variance
<b>Capital Outlay</b>	1,037,745.98	Haven't received equipment which had been budgeted.
<b>Depreciation</b>	(1,560,589.03)	Unbudgeted
<b>Variances Less Than Justification Threshold</b>	<b>15,829.83</b>	
<b>TOTAL</b>	<b>1,014,460.13</b>	<b>Positive</b>

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						
118,505.00	4.4	118,505.00	4.5			411000 Property Tax Levy	1,128,841.00	6.9	1,128,841.00	7.3		
118,505.00	4.4	118,505.00	4.5			410000 Taxes	1,128,841.00	6.9	1,128,841.00	7.3		
						420000 Intergovernmental Rev						
258,095.00	9.6	265,425.81	10.1	7,330.81	2.8	423000 State Grants	2,340,855.00	14.3	2,413,525.09	15.6	72,670.09	3.1
175,471.00	6.5	115,508.86	4.4	59,962.14-	34.2	424000 Charges to State of	1,674,847.00	10.2	2,337,121.82	15.1	662,274.82	39.5
545,103.00	20.3	615,598.28	23.5	70,495.28	12.9	426000 Charges to Other Loc	3,613,129.00	22.1	4,952,075.59	32.0	1,338,946.59	37.1
978,669.00	36.4	996,532.95	38.0	17,863.95	1.8	420000 Intergovernmental Rev	7,628,831.00	46.7	9,702,722.50	62.7	2,073,891.50	27.2
						440000 Fines, Forfeits and P						
						450000 Public Charges for Se						
1,000.00		450.00		550.00-	55.0	451000 General Government	9,000.00	.1	8,200.00	.1	800.00-	8.9
						452000 Public Safety			62.50		62.50	
1,250.00				1,250.00-	100.0	453000 Public Works	11,250.00	.1	3,984.37		7,265.63-	64.6
2,250.00	.1	450.00		1,800.00-	80.0	450000 Public Charges for Se	20,250.00	.1	12,246.87	.1	8,003.13-	39.5
						460000 Interest and Other Re						
878.00				878.00-	100.0	462000 Rent Revenue	7,902.00		5,000.00		2,902.00-	36.7
2,084.00	.1	162,745.69	6.2	160,661.69	*****	466000 Other Miscellaneous	18,750.00	.1	213,644.88	1.4	194,894.88	*****
2,962.00	.1	162,745.69	6.2	159,783.69	*****	460000 Interest and Other Re	26,652.00	.2	218,644.88	1.4	191,992.88	720.4
						470000 Interdepartmental Rev						
4,291.00	.2	13,393.28	.5	9,102.28	212.1	472000 Repairs & Maintenanc	52,766.00	.3	109,369.40	.7	56,603.40	107.3
1,579,255.00	58.8	1,327,855.14	50.7	251,399.86-	15.9	476000 Other Interdepartmen	7,484,076.00	45.8	4,305,477.05	27.8	3,178,598.95-	42.5
1,583,546.00	59.0	1,341,248.42	51.2	242,297.58-	15.3	470000 Interdepartmental Rev	7,536,842.00	46.1	4,414,846.45	28.5	3,121,995.55-	41.4
2,685,932.00	100.0	2,619,482.06	100.0	66,449.94-	2.5	400000.L Revenue	16,341,416.00	100.0	15,477,301.70	100.0	864,114.30-	5.3
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
507,630.00	18.9	490,099.74	18.7	17,530.26	3.5	511000 Wages	4,713,731.00	28.8	4,828,052.50	31.2	114,321.50-	2.4
71,078.00	2.6	70,302.97	2.7	775.03	1.1	512000 Benefits	660,012.00	4.0	663,801.69	4.3	3,789.69-	.6
578,708.00	21.5	560,402.71	21.4	18,305.29	3.2	510000 Personnel Related Exp	5,373,743.00	32.9	5,491,854.19	35.5	118,111.19-	2.2
						530000 Operating Expenses						
449,188.00	16.7	208,241.64	7.9	240,946.36	53.6	531000 Purchased Services	4,153,676.00	25.4	1,419,448.70	9.2	2,734,227.30	65.8
83,885.00	3.1	77,247.92	2.9	6,637.08	7.9	532000 Repair & Maintenance	756,903.00	4.6	781,023.76	5.0	24,120.76-	3.2

Highway Department

Budget	%	Actual	%	Variance	%	Description	Budget	%	Actual	%	Variance	%
Current Period		Current Period		Current Period			Year to Date		Year to Date		Year-to-Date	
1,528,054.00	56.9	1,062,715.83	40.6	465,338.17	30.5	533000 General Operation	7,128,268.00	43.6	7,440,450.41	48.1	312,182.41-	4.4
8,009.00	.3	38.51		7,970.49	99.5	534000 Fixed Charges	102,075.00	.6	19,101.26	.1	82,973.74	81.3
		1,237.92		1,237.92-		535000 Bad Debt Expense			14,801.44	.1	14,801.44-	
2,069,136.00	77.0	1,349,481.82	51.5	719,654.18	34.8	530000 Operating Expenses	12,140,922.00	74.3	9,674,825.57	62.5	2,466,096.43	20.3
						540000 Capital Projects						
						550000 Interdepartmental Cha						
145,476.00	5.4	141,748.96	5.4	3,727.04	2.6	551000 Employee Related Ins	1,382,298.00	8.5	1,355,707.16	8.8	26,590.84	1.9
23,269.00	.9	23,266.09	.9	2.91		551900 Insurance Charges	209,398.00	1.3	209,394.73	1.4	3.27	
959.00		5,281.80	.2	4,322.80-	450.8	552000 Repairs & Maintenanc	8,625.00	.1	20,776.25	.1	12,151.25-	140.9
10,628.00	.4	10,459.67	.4	168.33	1.6	553000 System Operation Cha	95,645.00	.6	95,722.87	.6	77.87-	.1
12,602.00	.5	3,543.83	.1	9,058.17	71.9	556000 Other Interdepartmen	115,703.00	.7	93,277.68	.6	22,425.32	19.4
192,934.00	7.2	184,300.35	7.0	8,633.65	4.5	550000 Interdepartmental Cha	1,811,669.00	11.1	1,774,878.69	11.5	36,790.31	2.0
						560000 Capital Outlay						
		532.75		532.75-		561000 Land			532.75		532.75-	
						564500 Other Improvements	75,000.00	.5			75,000.00	100.0
		75,536.00	2.9	75,536.00-		565000 Machinery & Equipmen	1,648,637.00	10.1	937,144.63	6.1	711,492.37	43.2
90,000.00	3.4			90,000.00	100.0	566200 Computer Equipment	90,000.00	.6			90,000.00	100.0
		428,218.89	16.3	428,218.89-		567000 Vehicles	789,216.00	4.8	627,429.64	4.1	161,786.36	20.5
90,000.00	3.4	504,287.64	19.3	414,287.64-	460.3	560000 Capital Outlay	2,602,853.00	15.9	1,565,107.02	10.1	1,037,745.98	39.9
						570000 Depreciation						
		37,239.24	1.4	37,239.24-		572000 Building			335,153.08	2.2	335,153.08-	
		4,638.42	.2	4,638.42-		573000 Building Improvement			41,801.18	.3	41,801.18-	
		4,811.16	.2	4,811.16-		574000 Improvements Non-Bld			43,300.56	.3	43,300.56-	
		2,327.56	.1	2,327.56-		574300 Infrastructure			20,948.00	.1	20,948.00-	
		124,110.13	4.7	124,110.13-		575000 Machinery & Equip De			1,119,386.21	7.2	1,119,386.21-	
		173,126.51	6.6	173,126.51-		570000 Depreciation			1,560,589.03	10.1	1,560,589.03-	
2,930,778.00	109.1	2,771,599.03	105.8	159,178.97	5.4	500000 Expense/Expenditure	21,929,187.00	134.2	20,067,254.50	129.7	1,861,932.50	8.5
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
3,000.00	.1	4,204.00	.2	1,204.00-	40.1	631500 Land Records Usage	27,000.00	.2	43,642.24	.3	16,642.24-	61.6
						634900 Transportation Fund	1,017,000.00	6.2	1,017,000.00	6.6		
3,000.00	.1	4,204.00	.2	1,204.00-	40.1	630000 Opt'g Transfers from	1,044,000.00	6.4	1,060,642.24	6.9	16,642.24-	1.6
3,000.00	.1	4,204.00	.2	1,204.00-	40.1	600000 Other Financing Source	1,044,000.00	6.4	1,060,642.24	6.9	16,642.24-	1.6

Highway Department

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						
						724403 Fund Transfer Out	149,409.00	.9	149,409.31	1.0	.31-	
						720000 Transfer to Other Fun	149,409.00	.9	149,409.31	1.0	.31-	
						700000 Other Financing Uses	149,409.00	.9	149,409.31	1.0	.31-	
						900000 Statistical Accounts O						
						910000 Highway Unit Informat						
<u>241,846.00-</u>	<u>9.0</u>	<u>147,912.97-</u>	<u>5.6</u>	<u>93,933.03</u>	<u>38.8</u>	Current Change in Fund Balance	<u>4,693,180.00-</u>	<u>28.7</u>	<u>3,678,719.87-</u>	<u>23.8</u>	<u>1,014,460.13</u>	<u>21.6</u>

**VARIANCE REPORT FOR DEPARTMENT -- INFORMATION TECHNOLOGY  
FOR THE QUARTER ENDING 09/30/2023**

<b>TIMING</b>	<b>G/L CATEGORY</b>	<b>VARIANCE FROM BUDGET</b>	<b>EXPLANATION OF VARIANCE</b>
	<b>Public Charges for Services</b>		
	General Government	(2,527.05)	Fewer external printing jobs than budgeted in Q2.
	<b>Interest and Other Revenue</b>		
	Other Misc. Revenue	15,474.88	BEAD Local Planning grant for broadband activities.
	<b>Interdepartmental Revenue</b>		
	System Operation Revenue	(32,091.50)	Fewer internal printing jobs than budgeted in Q2.
	Other Interdept'l Revenue	(11,965.46)	Offsetting revenues from HHS for wage and benefit expense for HHS Application Analyst position match actual expenses, which are less than what was budgeted for. This results in a negative variance for revenues.
	<b>Personnel Related Expenditure</b>		
	Wages	(33,287.79)	Retirement in the IT department in May resulted in a large payout of sick bank, which was not budgeted for.
	Benefits	(2,824.02)	Retirement in the IT department in May resulted in a large payout of sick bank, which was not budgeted for.
	<b>Operating Expenses</b>		
	Purchased Services	92,863.71	Timing of software maintenance contract renewals, timing of consulting engagements and reduced telecommunications expenses due to cancelled Charter contract at Highway Department.
	Repairs and Maintenance	(19,088.35)	Unbudgeted construction expense to relocate Ring of Fiber for Town of Sheboygan 40th Street road construction project.
	General Operating	27,277.78	Lower expenditures on paper for Print Shop due to fewer printing jobs.
	Fixed Charges	5,064.86	Lease expenses for print shop equipment were budgeted at a higher amount in anticipation of new machines being leased in 2023. Those machines have not yet been leased but will be later this year.

**Interdepartmental Charges**

Employee Related Insurance	4,990.48	Reduced health insurance costs due to retirement and resignation.
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<b>Depreciation</b>	<b>(180,532.17)</b>	By practice depreciation is an unbudgeted item.
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<b>Variance Less Than Justification Threshold</b>	<b>(2,409.51)</b>	
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<b>TOTAL</b>	<b>(139,054.14)</b>	<b>Negative</b>
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Information Technology

Budget	%	Actual	%	Variance	%	Description	Budget	%	Actual	%	Variance	%
Current Period		Current Period		Current Period			Year to Date		Year to Date		Year-to-Date	
						400000 Revenues						
						410000 Taxes						
						420000 Intergovernmental Rev						
						430000 Licenses and Permits						
		2,069.06	.9	2,069.06		450000 Public Charges for Se						
						451000 General Government	23,821.00	1.2	21,293.95	1.1	2,527.05-	10.6
		2,069.06	.9	2,069.06		450000 Public Charges for Se	23,821.00	1.2	21,293.95	1.1	2,527.05-	10.6
						460000 Interest and Other Re						
		14.17		14.17		466000 Other Miscellaneous			15,474.88	.8	15,474.88	
		14.17		14.17		460000 Interest and Other Re			15,474.88	.8	15,474.88	
						470000 Interdepartmental Rev						
214,369.00	95.0	209,563.88	95.7	4,805.12-	2.2	473000 System Operation Rev	1,929,322.00	96.0	1,897,230.50	95.9	32,091.50-	1.7
11,313.67	5.0	7,325.68	3.3	3,987.99-	35.2	476000 Other Interdepartmen	56,746.99	2.8	44,781.53	2.3	11,965.46-	21.1
225,682.67	100.0	216,889.56	99.0	8,793.11-	3.9	470000 Interdepartmental Rev	1,986,068.99	98.8	1,942,012.03	98.1	44,056.96-	2.2
225,682.67	100.0	218,972.79	100.0	6,709.88-	3.0	400000 Revenues	2,009,889.99	100.0	1,978,780.86	100.0	31,109.13-	1.5
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
51,893.00	23.0	47,190.11	21.6	4,702.89	9.1	511000 Wages	470,613.00	23.4	503,900.79	25.5	33,287.79-	7.1
7,235.50	3.2	6,671.07	3.0	564.43	7.8	512000 Benefits	65,558.50	3.3	68,382.52	3.5	2,824.02-	4.3
59,128.50	26.2	53,861.18	24.6	5,267.32	8.9	510000 Personnel Related Exp	536,171.50	26.7	572,283.31	28.9	36,111.81-	6.7
						530000 Operating Expenses						
78,168.00	34.6	135,013.74	61.7	56,845.74-	72.7	531000 Purchased Services	1,310,412.00	65.2	1,217,548.29	61.5	92,863.71	7.1
4,775.00	2.1	3,886.84	1.8	888.16	18.6	532000 Repair & Maintenance	62,750.00	3.1	81,838.35	4.1	19,088.35-	30.4
1,750.00	.8	8,807.44	4.0	7,057.44-	403.3	533000 General Operating	87,355.00	4.3	60,077.22	3.0	27,277.78	31.2
3,750.00	1.7	4,215.34	1.9	465.34-	12.4	534000 Fixed Charges	33,753.00	1.7	28,688.14	1.4	5,064.86	15.0
88,443.00	39.2	151,923.36	69.4	63,480.36-	71.8	530000 Operating Expenses	1,494,270.00	74.3	1,388,152.00	70.2	106,118.00	7.1
						540000 Capital Projects						
						550000 Interdepartmental Cha						
11,307.17	5.0	11,011.89	5.0	295.28	2.6	551000 Employee Related Cha	112,992.49	5.6	108,002.01	5.5	4,990.48	4.4
		624.16	.3	624.16-		551900 Insurance Charges	5,620.00	.3	5,617.52	.3	2.48	
		141.57	.1	141.57-		553000 System Operation Cha	1,277.00	.1	1,289.50	.1	12.50-	1.0



Information Technology

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
		1.67		1.67-		556000 Other Interdepartmen	15.00		14.99		.01	.1
11,307.17	5.0	11,779.29	5.4	472.12-	4.2	550000 Interdepartmental Cha	119,904.49	6.0	114,924.02	5.8	4,980.47	4.2
						560000 Capital Outlay						
15,590.00	6.9			15,590.00	100.0	566100 Communications Equip	15,590.00	.8	15,590.44	.8	.44-	
15,590.00	6.9			15,590.00	100.0	560000 Capital Outlay	15,590.00	.8	15,590.44	.8	.44-	
						570000 Depreciation						
		964.36	.4	964.36-		573000 Building Improvement			8,679.21	.4	8,679.21-	
		19,094.73	8.7	19,094.73-		575000 Machinery & Equip De			171,852.96	8.7	171,852.96-	
		20,059.09	9.2	20,059.09-		570000 Depreciation			180,532.17	9.1	180,532.17-	
						580000 Debt Service						
						599001 Expense Budget Target						
174,468.67	77.3	237,622.92	108.5	63,154.25-	36.2	500000 Expense/Expenditure	2,165,935.99	107.8	2,271,481.94	114.8	105,545.95-	4.9
						600000 Other Financing Source						
						630000 Operat'g Transfers fr						
39,888.00	17.7	39,888.94	18.2	.94-		631900 LFRF - General Fund	105,888.00	5.3	103,488.94	5.2	2,399.06	2.3
39,888.00	17.7	39,888.94	18.2	.94-		630000 Operat'g Transfers fr	105,888.00	5.3	103,488.94	5.2	2,399.06	2.3
39,888.00	17.7	39,888.94	18.2	.94-		600000 Other Financing Source	105,888.00	5.3	103,488.94	5.2	2,399.06	2.3
						700000 Other Financing Uses						
						720000 Oper'tg Transfer to O						
91,102.00	40.4	21,238.81	9.7	69,863.19-	76.7	Current Change in Fund Balance	50,158.00-	2.5	189,212.14-	9.6	139,054.14-	277.2

**VARIANCE REPORT FOR DEPARTMENT -- PROPERTY/LIABILITY INS  
FOR THE QUARTER ENDING 09/30/2023**

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

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						
55,085.00	91.4	55,082.05	91.4	2.95-		471000 Insurance & Employee	495,742.00	91.4	495,738.85	91.4	3.15-	
5,192.00	8.6	5,191.72	8.6	.28-		476000 Other Interdepartmen	46,726.00	8.6	46,724.84	8.6	1.16-	
60,277.00	100.0	60,273.77	100.0	3.23-		470000 Interdepartmental Rev	542,468.00	100.0	542,463.69	100.0	4.31-	
60,277.00	100.0	60,273.77	100.0	3.23-		400000 Revenues	542,468.00	100.0	542,463.69	100.0	4.31-	
						500000 Expense/Expenditure						
						530000 Operating Expenses						
60,277.00	100.0	60,273.78	100.0	3.22		534000 Fixed Charges	542,468.00	100.0	542,463.66	100.0	4.34	
60,277.00	100.0	60,273.78	100.0	3.22		530000 Operating Expenses	542,468.00	100.0	542,463.66	100.0	4.34	
						550000 Interdepartmental Cha						
						560000 Capital Outlay						
						570000 Depreciation						
60,277.00	100.0	60,273.78	100.0	3.22		500000 Expense/Expenditure	542,468.00	100.0	542,463.66	100.0	4.34	
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
		.01-		.01-		Current Change in Fund Balance			.03		.03	

Sheboygan County Portfolio Summary as of September 30, 2023

Main table with columns: Holdings, Purchase Date, Purchase Cost, Issuer, CUSIP, Ratings, Current Rate, YTC, YTM, YTW, Maturity Date, Market Value, Book MV, Unrealized Gain/(Loss), Callable, Call Frequency. Includes a 'TOTALS' row at the bottom.

Calls, Pay Downs, and Maturities

Summary table for calls and maturities with columns: Maturity Date, Book MV, Issuer, Broker, Rating, Current Rate, Gain/Loss Sale, Sale Price, Type.

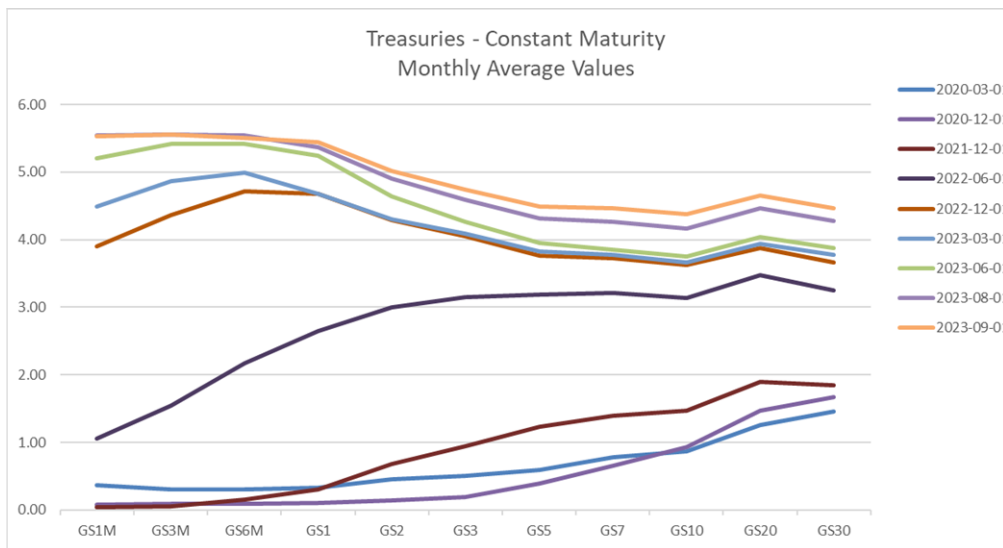
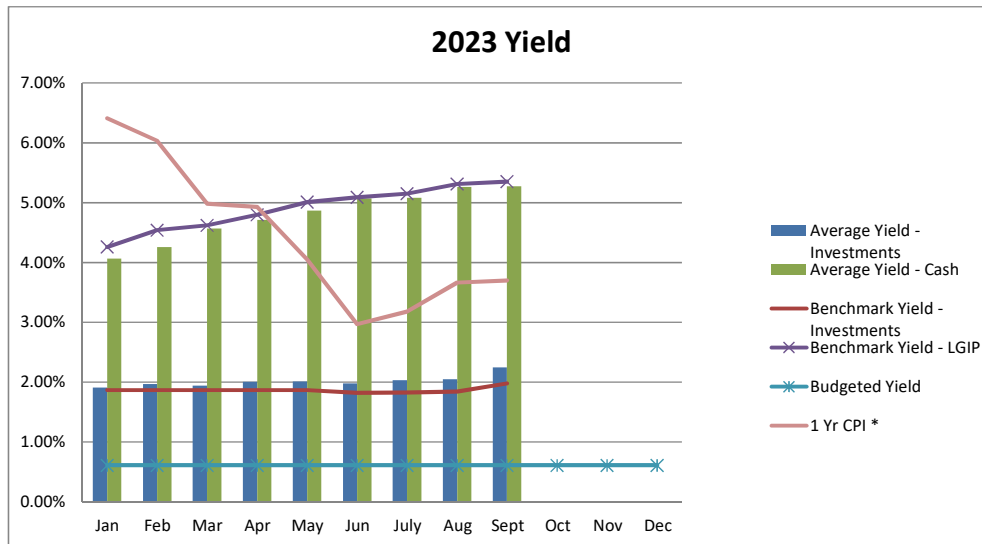
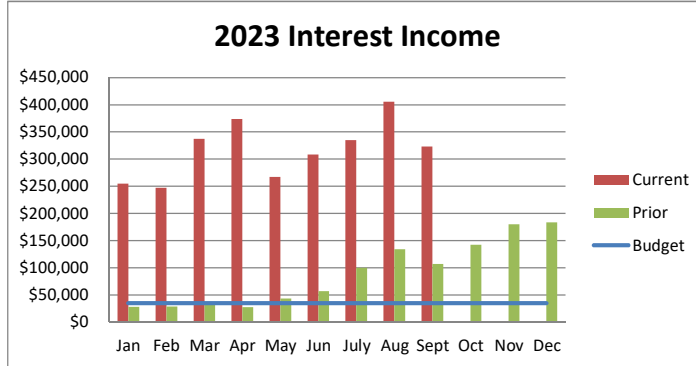
# Sheboygan County Portfolio Summary as of September 30, 2023

	Market Value	Wtd Ave Tenor at Purch (Yrs)	Wtd Ave Seasoning (Yrs)	Current Month Annualized Yield	Benchmark Yield
Cash Equivalents	58,646,255	n/a	n/a	5.28%	5.35%
Investments	28,422,161	5.11	2.13	2.24%	1.98%
<b>Grand Total</b>	<b>87,068,415</b>			<b>4.29%</b>	<b>4.25%</b>

Cash Benchmark Yield is LGIP for most recent month

Investment Benchmark Yield is Dollar Weighted Average of like maturity treasury on date of purchase

2023 Interest	
Annual Budget	\$414,241
Budget to Date	\$276,160
Actual to Date	\$2,530,347
Variance	\$2,254,187
Budgeted Yield	0.61%



Source: FRED (Federal Reserve Economic Data)

# Sheboygan County Portfolio Summary as of September 30, 2023

## Cash and Cash Equivalents

Firm	Value	% of Cash
Associated Bank	43,857,724	74.8%
LGIP	14,767,685	25.2%
Wisconsin Bank & Trust - MM	10,834	0.0%
Cleveland State Bank	10,012	0.0%
	<b>58,646,255</b>	<b>100.0%</b>

## Investment Holdings

Issuer	Market Value	% of Portfolio
Auburndale SD, WI	87,854	0.31%
Choice Bank CD	248,323	0.87%
Empower CU CD	246,819	0.87%
Federal Ag Mtg Corp	453,795	1.60%
Federal Farm Credit Bank	2,353,573	8.28%
Federal Home Loan Bank	15,484,420	54.48%
Federal Home Loan Mtg Co	5,405,820	19.02%
Federal National Mtg Assoc	1,468,905	5.17%
Government National Mtg Assoc	658,261	2.32%
Jpmorgan Chase CD	217,646	0.77%
Madison, WI	236,609	0.83%
National Bk CD	219,735	0.77%
Rock County, WI	667,919	2.35%
Shorewood Hills, WI	181,879	0.64%
State Bank of Chilton, WI CD	243,283	0.86%
Wells Fargo Bank CD	247,322	0.87%
	<b>28,422,161</b>	<b>100.0%</b>

