NOTICE OF MEETING

FINANCE COMMITTEE

March 8, 2017 - 3:30 PM

Administration Building
508 New York Avenue
Sheboygan, WI 53081

Conference Room 119

Agenda

Call to Order
Certification of Compliance with Open Meeting Law
Approval of Minutes

Finance Committee - Regular Meeting - Feb 22, 2017 3:30 PM

Correspondence
County Administrator Report
Information Technology Director Report

Draft Information Technology 2016 Annual Report

Finance Director Report

Draft Finance 2016 Annual Report

Consideration of Vacant Position Request – Senior Accountant

County Board Referrals

Consideration of Resolution No. -- No. 32 – Authorizing Expenditure of not More than $35,000.00 from the County Jail Fund

Information Technology

Consideration of Employee Promotion Request

Treasurer

Consideration of Minimum Bids for Tax Foreclosed Property

Finance Director

Financial Statements – December
4th Quarter Variances – 2016

Consideration of Resolution No. # – Authorizing the Finance Committee & Finance Director to Balance Over Budget Departmental Accounts

Investment Statements – December

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

Next Scheduled Meeting-March 22, 2016 at 3:30 PM in Room 119, Administration Building

Prepared by:
Ashley Meyer
Recording Secretary

Greg Weggeman
Committee Chairperson

NOTE: If listed as an agenda item – The Administrator's Report and Finance Director'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.

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

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

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

SHEBOYGAN COUNTY FINANCE COMMITTEE MINUTES

Administration Building
508 New York Avenue
Sheboygan WI 53081

February 22, 2017 **Called to Order: 3:30 P.M.** **Adjourned: 4:10 P.M.**

MEMBERS PRESENT: Greg Weggeman, George Marthenze, Mark Winkel, William Goehring, Roger Te Stroete

MEMBERS ABSENT:

ALSO PRESENT: Adam Payne, Ashley Meyer, Robert Ziegelbauer, Chris Lewinski, Ed Procek, Jeremy Fetterer, Laura Henning-Lorenz, Shannon Otten, Steven Bauer, Tom Wegner, Wendy Charnon

Chairperson Weggeman called the meeting to order. He verified that the meeting notice was posted on February 17, 2017 at 3:25 P.M.

County Treasurer, Laura Henning-Lorenz presented to the Committee the following bids on tax foreclosed properties:

No	Parcel ID Number	Minimum Bid Amt	Name of Bidder	Amount of Bid
1	59281001360	7,500.00	Jerry Newton	8,075.00
	Supervisor Marthenze moved to accept the bid received from Jerry Newton. Motion seconded by Supervisor Goehring. Carried			
[redacted]				
2	59281703550	15,000.00	Paul Wendelberger	17,750.00
	Supervisor Te Stroete moved to accept the bid received from Paul Wendelberger. Motion seconded by Supervisor Goehring. Carried			
[redacted]				
3	59281713820	18,200.00	Peter Gray	21,500.00
	Supervisor Winkel moved to accept the bid received from Peter Gray. Motion seconded by Supervisor Marthenze. Carried			

Supervisor Winkel moved to approve the minutes of January 25, 2017. Motion seconded by Supervisor Marthenze. Carried

Correspondence – None

County Administrator Report – County Administrator, Adam Payne informed that committee that the Combined Dispatch was nominated for the Working Together award at the 2017 Chamber Champions Gala. He also provided an update on the Transportation Complex.

Information Technology Director Report – Information Technology Director, Chris Lewinski updated the committee on the Ring of Fiber Project and the Information Technology Remodel.

Finance Director Report – Finance Director, Wendy Charnon introduced Jeremy Fetterer as the new Deputy Finance Director. She provided a tentative financing timetable.

Minutes Acceptance: Minutes of Feb 22, 2017 3:30 PM (Approval of Minutes)

Manager of Business and Administrative Support Services, Shannon Otten, presented a request for budget adjustments for Health and Human Services for changes to grant amounts that were unknown at the time the budget was prepared. Supervisor Winkel moved to approve the request. Motion seconded by Supervisor Goehring. Carried

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

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

Supervisor Marthenze moved to adjourn. Motion seconded by Supervisor Winkel. Carried

The next scheduled meeting will be Wednesday, March 8, 2017 at 3:30 p.m.

Mark Winkel
Secretary

Ashley Meyer
Recording Secretary

Minutes Acceptance: Minutes of Feb 22, 2017 3:30 PM (Approval of Minutes)

SHEBOYGAN COUNTY

Chris Lewinski
Information Technology Dire

TO: Members of the Sheboygan County Finance Committee

FROM: Christopher S. Lewinski, Information Technology Director

DATE: March 8, 2017

RE: Information Technology Department 2016 Annual Report review

Greetings,

Attached is the draft 2016 Annual Report for the Information Technology Department for your review and comment.

Thank you.

Christopher S. Lewinski
Information Technology Director

Communication: Draft Information Technology 2016 Annual Report (Information Technology Director Report)

Telephone (920) 459-0335

Sheboygan County Courthouse
615 North 6th Street
Sheboygan, WI 53081

chris.lewinski@sheboygancounty.com

SHEBOYGAN COUNTY

Christopher S. Lewinski
Information Technology Director

February 15, 2017

Honorable Members of the Sheboygan County Board and
Adam Payne, County Administrator.

I am pleased to submit the 2016 Annual Report for the Sheboygan County Information Technology (IT) Department.

In the past year, the IT Department has completed a number of both large and small projects that enhance information security and improve workflow efficiency. At the same time, Sheboygan County IT continues to partner with and support other County departments in their endeavors, providing technical expertise and project management oversight. And lastly, our IT team continues to provide a 24-hour help desk to all of Sheboygan County's technology users, ensuring critical County operations continue around the clock.

The most noteworthy achievement in 2016 was the completion of the Sheboygan Ring of Fiber optic network in a successful joint venture with the City of Sheboygan and the Sheboygan Area School District. With this underground network, the County will be able to share information and access critical systems faster than ever before, serving its citizens efficiently and effectively.

The IT Department also took a proactive approach to information security by contracting the services of a third party consultant to assess the County's security posture against cyber threats.

I am proud of the work the Information Technology team has accomplished in the last year, and I appreciate the support of the County Administrator, Finance Committee and County Board as IT strives to support the County's mission and vision in the 21st Century.

Regards,

Christopher S. Lewinski
Information Technology Director

Communication: Draft Information Technology 2016 Annual Report (Information Technology Director Report)

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

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

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

Communication: Draft Information Technology 2016 Annual Report (Information Technology Director Report)

Information Technology Department 2016 Annual Report

Mission Statement and Summary of Responsibilities

The mission of the Information Technology Department is to effectively and efficiently safeguard and account for the County's technological resources and to provide information technology service in support of all County departments.

The Information Technology (IT) Department provides assistance to County departments with a 24-hour help desk, and provides planning, management, and implementation services for the County's IT projects, systems, networks, and devices.

Goals and Objectives Achieved in 2016

1. Completed construction of the Ring of fiber optic network in October, ensuring highly reliable, highly redundant network connectivity between County facilities in the City of Sheboygan, as well as a high speed connection to the Internet.

2. Completed an independent, third party information security assessment in December to identify gaps in the County's information technology infrastructure and security policy. From this assessment, a risk remediation/security action plan is currently being developed and implemented.

3. Completed significant progress on the data center remodel project, most notably the consolidation and relocation of the County's server environment. This consolidation is a necessary step in the deployment of highly-efficient, redundant air conditioning units that will greatly reduce the cost of cooling the County's data center.

4. Developed a new, highly transparent IT budget allocation for other County departments that itemizes direct and indirect costs, and is more representative of actual IT services utilized.

5. Finalized a plan and timeline for the construction of a geographically-separated IT disaster recovery site at the Adult Detention Center to be completed in summer 2017. This will minimize, to the greatest extent possible, the potential significant loss of Sheboygan County data stemming from a natural disaster, fire or cyber-attack.

6. Selected an implementation partner and completed initial design phase for a new County-wide Voice over Internet Protocol (VoIP) telephone system. This system will be implemented in 2017, so as to replace the very aged and unreliable phone system in use by the County currently.

Budget

	2016 Budget	2016 Results	Variance
Revenues	$2,156,358	$2,180,423	$24,065
Expenses	$2,171,408	$1,882,039	$289,369

Overall, the IT Department had a positive variance of $313,434 for 2016, not including depreciation that is not budgeted. This was primarily due to lower than anticipated costs for maintenance and repairs to IT systems and equipment.

$118,799 of retained earnings was transferred to the IT remodel capital project for the purchase and installation of a redundant server room cooling unit.

The IT Department was successful in achieving the 2017 budget target. Overall, the department had a 0.9% increase in budgeted expenditures from 2016 to 2017. Most of this increase is to cover first year costs of a new County email system.

Issues and Challenges Ahead

The single largest challenge facing the IT Department in the year ahead will be staffing levels. When the 2011 Baker Tilly operational review of the IT Department recommended a significant reduction in IT staff, there wasn't the number of mission critical systems and software in use at the County as there is today. As such, the IT team finds it increasingly difficult to provide quality service and do so in a timely manner, resulting in a backlog of IT service requests and an increase in the average-time-to-resolution (ATR) for break-fix type issues. Given the number and criticality of complex systems the IT team is charged with administering, it will be very difficult to provide this level of support without the hiring of additional staff.

Information security remains an ongoing challenge, given the divide between information security and user convenience. Cyber security threats continue to become more complex, and keeping informed and ahead of these threats consumes an increasing proportion of IT staff time. Since 2015, Sheboygan County has had only one information security incident, involving ransomware that encrypted a significant number of Health and Human Services files on a County server. Fortunately, early detection, quick containment by IT staff and restoration of the files from a daily backup resulted in minimal data loss and affected operations for just a few hours.

Goals and Objectives for 2017

1. Provide technical leadership and support for the Courthouse security project.
2. Complete deployment of disaster recovery site at the Detention Center by July 2017.
3. Finalize VoIP telephone system design and deploy pilot group of phones by August 2017.
4. Ensure website content is current, up-to-date, and providing pertinent information to the public.
5. Implement new Cloud-based email system by year end.
6. Provide written report with recommendations for expanding Sheboygan Ring of Fiber network.
7. Research options and provide recommendation for County Board Chamber voting equipment.
8. Maintain annual network uptime of 99.75%.

SHEBOYGAN COUNTY

Wendy A. Charnon
Finance Director

Jeremy J. Fetterer
Deputy Finance Director

TO: Members of the Sheboygan County Finance Committee

FROM: Wendy A. Charnon, Finance Director

DATE: March 3, 2017

RE: Finance Department 2016 Annual Report review

Greetings,

Attached is the draft 2016 Annual Report for the Finance Department for your review and comment.

Thank you.

Wendy A. Charnon
Finance Director

Communication: Draft Finance 2016 Annual Report (Finance Director Report)

Telephone (920) 459-3007
Facsimile (920) 459-0334

Administration Building
508 New York Avenue - Room 208
Sheboygan, WI 53081-4126

Wendy.Charnon@sheboygancounty.com
Jeremy.Fetterer@sheboygancounty.com
www.sheboygancounty.com

Finance Department
2016 Annual Report

Mission Statement and Summary of Responsibilities

The mission of the Finance Department is to effectively and efficiently safeguard and account for the County's financial resources and to provide financial services in support of all County departments.

The Finance Department is responsible for all County financial operations, including budgeting, internal and external financial reporting, accounts payable, accounts receivable, payroll, fixed assets, internal auditing, debt management, cash management, investments, internal controls, collections, financial forecasting, and financial policies and procedures. The Finance Department has the leadership role in the development and maintenance of JD Edwards (JDE) accounting and payroll software that is utilized by all County departments.

Goals and Objectives Achieved in 2016

1. The 2015 Comprehensive Annual Financial Report (CAFR) was published and submitted to required agencies. The CAFR was also submitted for review with the Government Finance Officers Associations (GFOA) which resulted in a Certificate of Achievement for Excellence in Financial Reporting.

2. Successful completion of the 2017 budget process including all required Department of Revenue reports and County levy limit worksheets by required deadlines. The resulting tax levy decrease for 2017 is $498,582 or 1.03%.

3. Successful completion of the 5 Year Capital Plan with additional approval to finance the construction of the new Transportation Complex.

4. With the hiring of our Finance Systems Specialist, plans have been drafted and outlined to conduct and develop continuous improvement projects for implementing JDE modules. This work will be carried into 2017.

5. Coordination with Information Technology aided in the modification of the IT cost allocation for better recording of IT costs to the appropriate departments.

6. Successfully completed analysis required for the passage of the half cent sales tax designed to be the revenue support for our County Transportation Infrastructure.

7. Processes and work plans for the new requirements set forth in the "Omni-Circular" for federal grant awards have been outlined and will be implemented during 2017.

Communication: Draft Finance 2016 Annual Report (Finance Director Report)

Budget

	2016 Budget	2016 Results	Variance
Revenues	$1,454,917	$1,454,310	($607)
Expenditures	1,454,917	1,339,813	115,104
Result	0	114,497	114,497

The Finance Department tax levy support for 2016 was $984,750. Total budget was $1,454,917. The positive $114,497 performance is the direct result of vacant positions throughout the 2016 fiscal year.

The Finance Department levy support will increase to $1,027,179 in 2017 as a result of the 2% pay for performance program and increases in health and dental insurances. The total Finance Department budget for 2017 is $1,506,471.

Issues and Challenges Ahead

The Finance Department provides services to all County departments. In order to meet the service needs of all county departments, the Finance Department will continue to focus on maximizing efficiencies and improving financial reporting methods and other services provided.

2017 will again begin in transition for the vacant positions of Deputy Finance Director, Accounting Manager and Senior Accountant. The new Management Team is committed to maintaining the excellence of the department and looking for areas of continuous improvement.

2017 is also the County's first year of Sales Tax Revenue sharing with municipalities. New processes encompassed for this sharing will be developed and refined to adequately track and audit the usage of the revenues towards the transportation needs of the County.

Financial system designs have been trending towards full integrations, and have been making tremendous strides towards that end. However, these systems are and will remain complex in the areas of on-going application configurations, integrations with auxiliary systems and upgrade enhancements requiring development and extensive testing.

Goals and Objectives for 2017

1. Complete and publish the 2016 Comprehensive Annual Financial Report (CAFR) no later than June 30th.

2. Complete and submit the Tax Rule 16 Report, the Department of Revenue Report A, and the County Levy Limit Worksheet to the State by the required deadlines.

3. Develop an internal audit process to review targeted areas to improve internal controls, operational efficiencies and financial reporting.

4. Conduct Financial System (JD Edwards) audits and develop continuous improvement

Communication: Draft Finance 2016 Annual Report (Finance Director Report)

projects for implemented modules and establish work plans and resources for modules yet to be implemented.

5. Work with Corporation Counsel on review and revisions for the Code of Ordinances, Chapter 5 – Budget Ordinance.

6. Work with one or more Departments to develop performance measures and outcome assessment of their programs and services.

7. Deploy the Omni-Circular requirements for single audit compliance. Continue to develop Sheboygan County's plan and implement various internal items for standardized practice for federal funds amongst departments.

8. Improve cross training in the department, ensuring processes are adequately documented, staff is trained to ensure workflow continuity, and adequate service is provided by the department.

9. Organize internal department network directories for improved retention and retrieval of information.

Communication: Draft Finance 2016 Annual Report (Finance Director Report)

Sheboygan County
VACANT POSITION REQUEST

(To be completed for all vacant positions)

Date: 3/3/2017
To: Finance Committee Members
From: Wendy A. Charnon

Position Request:
Position: Senior Accountant
Reason for Vacancy: Hired as Deputy Finance Director

Justification: This position is an important part of the department's higher level accounting duties involved with operating transfers, consolidations, GASB entries, budget analysis, Fixed Assets, Revolving Loan Funds and technical support to staff accountants.

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

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

Costs:
DBM Salary Range of Requested Position: C43 $53,195 – $79,793
The annual costs associated with the position (current year's wage & benefit rates):

Wages	Benefits	Total
61,669	26,304	87,973

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

County Administrator/Dept. Head Signature Wendy A Charnon Date: 3-3-17

Liaison Committee Signature_____ Date:_____

Human Resources Committee Signature_____ Date:_____

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

08/2015

Attachment: VPR - Senior Accountant (4209 : Vacant Position Request ? Senior Accountant)

COMMITTEE REPORT TO THE COUNTY BOARD

WE, THE **FINANCE** COMMITTEE

TO WHOM WAS REFERRED RESOLUTION NO: **32**

RE: **Authorizing Expenditure of not More Than $35,000.00 From the County Jail Fund**

HAVE CONSIDERED THE SAME AND RECOMMEND:

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

RESPECTFULLY SUBMITTED THIS 21st DAY OF March 2017

FINANCE COMMITTEE

OPPOSED TO THE REPORT:	CONCURRING IN THE REPORT:
GREG WEGGEMAN	GREG WEGGEMAN
GEORGE MARTHENZE	GEORGE MARTHENZE
MARK S. WINKEL	MARK S. WINKEL
WILLIAM C. GOEHRING	WILLIAM C. GOEHRING
ROGER TE STROETE	ROGER TE STROETE

Attachment: Authorizing Expenditure of not More Than $35,000 From the County Jail Fund (4210 : No. 32 ? Authorizing Expenditure of not More

SHEBOYGAN COUNTY RESOLUTION NO. 32 (2016/17)

Re: **Authorizing Expenditure of not More Than $35,000.00 From the County Jail Fund**

WHEREAS, Wis. Stat. § 302.46 provides for the imposition of a jail surcharge in certain circumstances when a court imposes a fine or forfeiture for violation of statute law or municipal or county ordinances, and

WHEREAS, the proceeds of the jail surcharge are required to be deposited in a separate county jail fund pursuant to Wis. Stat. § 59.25(3)(g), and

WHEREAS, as of December 31, 2016, the balance in the County Jail Fund was $246,000.00, and the use of these funds is limited by Wis. Stat. § 302.46 to "construction, remodeling, repair, or improvement of county jails and for costs related to providing educational medical services to inmates," and

WHEREAS, to maintain and improve efficiency in jail operations, conversion of existing and future jail medical records to electronic records and to install three wireless access points, expenditures not to exceed $35,000.00 should be made out of the County Jail Fund:

NOW, THEREFORE, BE IT RESOLVED that, pursuant to Wis. Stat. §§ 59.25(3)(b) and (g), expenditure of not to exceed $35,000.00 is hereby authorized for the specific item described above, and the Finance Department is directed to transfer such amounts to the 2017 Capital Outlay or Supply Budget.

Respectfully submitted this 21st day of February, 2017.

LAW COMMITTEE

Vernon Koch, Chairperson

Thomas V. Epping, Vice-Chairperson

Fay Uraynar, Secretary

Libby Ogea

Mark S. Winkel

Opposed to Introduction:

Attachment: Authorizing Expenditure of not More Than $35,000 From the County Jail Fund (4210 : No. 32 ? Authorizing Expenditure of not More

FISCAL NOTE
February 2017

Resolution No. 32 (2016/17) RE: Authorizing Expenditure of not More Than $35,000.00 From the County Jail Fund

Funding:

The County Jail Fund has an adequate balance to fulfill this resolution request and the purpose falls within the parameters for use of these funds.

Respectfully Submitted,

Wendy A. Charnon, Finance Director
February 17, 2017

Attachment: Authorizing Expenditure of not More Than $35,000 From the County Jail Fund (4210 : No. 32 ? Authorizing Expenditure of not More

SHEBOYGAN COUNTY WISCONSIN

EMPLOYEE PROMOTION REQUEST

Employee Name: Jennifer Fischer

Effective Date: 2/20/2017

Current Title:

Years in Position	DBM Rating	Current Salary Range	Current Salary/ Hourly Rate
2	C43	$53,195 - $79,793	$63,202

Requested Title:

Proposed DBM Rating	Proposed Salary Range	Proposed Salary Rate	Percentage of Change
C52	$61,018 - $91,500	$69,522	10%

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

- 2014 $ N/A
- 2015 $59,717
- 2016 $61,510

Future Potential Pay for Performance Opportunities

- 2017 – Initial Period (*Generally 6 months*) ☒ Yes ☐ No
- 2018 – Annual Pay for Performance ☒ Yes ☐ No
- *Additional Information and Justification of Request (i.e., please indicate what responsibilities have changed, is the employee performing duties of the requested promotion level, was there further education, has job description changed, etc.)*
  - **Jennifer has taken on significant additional responsibilities, to include:**
    - **Setting project timelines, milestones and deadlines**
    - **Coordinating work with cross-departmental team leaders**
    - **Assigning tasks to project team members and supervising their progress.**
    - **Assisting the IT Director with project portfolio management and prioritization.**
  - **This requested promotion level would fully leverage Jennifer's considerable IT project management skills and expertise from previous positions held elsewhere.**

County Administrator/Department Head Recommendation:
Date: 3/2/2017 Signature: Christopher S. Lewinski

Human Resources Support: ☒ Approve ☐ Disapprove
Date: 3/2/17 Signature:

Liaison Committee Action: ☐ Approve ☐ Disapprove
Date: _____ Committee Chair: _____

Human Resources Committee: ☐ Approve ☐ Disapprove

October 2016

Attachment: Employee Promotion Request - IT (4212 : Employee Promotion Request)

Date: _____ Committee Chair: _____

Form Process:

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

Attachment: Employee Promotion Request - IT (4212 : Employee Promotion Request)

Consideration of Class 1 Online Auction for Tax Foreclosure Property				
Finance Committee Meeting of March 8, 2017				
	59281400390 1110 High Ave. (1 family)	59281670101 & 59281670102 2843 & 2847 N. Taylor Drive (2 unbuilt condo units)	59281703550 1634 & 1636 N. 11th Street (2-family)	59281719030 Former 1237 Trimberger Ct. (land only)
Property Costs as of 03/01/17 (includes maintenance, county specials, taxes, interest, and penalty)	22,649.76	9,264.44	10,408.44	10,061.17
Estimated Utilities & Maintenance Through March	60.00	-	325.00	60.00
Subtotal	22,709.76	9,264.44	10,733.44	10,121.17
Municipal Specials	2,041.55	-	-	7,859.15
Total	24,751.31	9,264.44	10,733.44	17,980.32
Information				
Estimated Fair Market Value	54,700.00	46,200.00	48,800.00	11,800.00
Broker's Price Opinion	20,000.00	25,000.00	25,000.00	1,000.00
Treasurer's Class 3 Suggested Minimum Bid	23,500.00	25,000.00	25,000.00	17,900.00
Class 3 Appraised Value Set by Finance Committee	23,500.00	25,000.00	25,000.00	17,900.00
Treasurer's Suggested Class 1 Appraised Value	10,000.00	19,000.00	15,000.00	1,000.00
Class 1 Appraised Value Set by Finance Committee				

Attachment: Minimum Bid for Tax Foreclosed Property (4208 : Minimum Bids for Tax Foreclosed

SHEBOYGAN COUNTY

WISCONSIN

Financial Overview

December 2016

Finance Committee & County Administrator Report

Communication: Financial Statements ? December (Finance Director)

Budget Variance Summary

Year to Date December 31, 2016

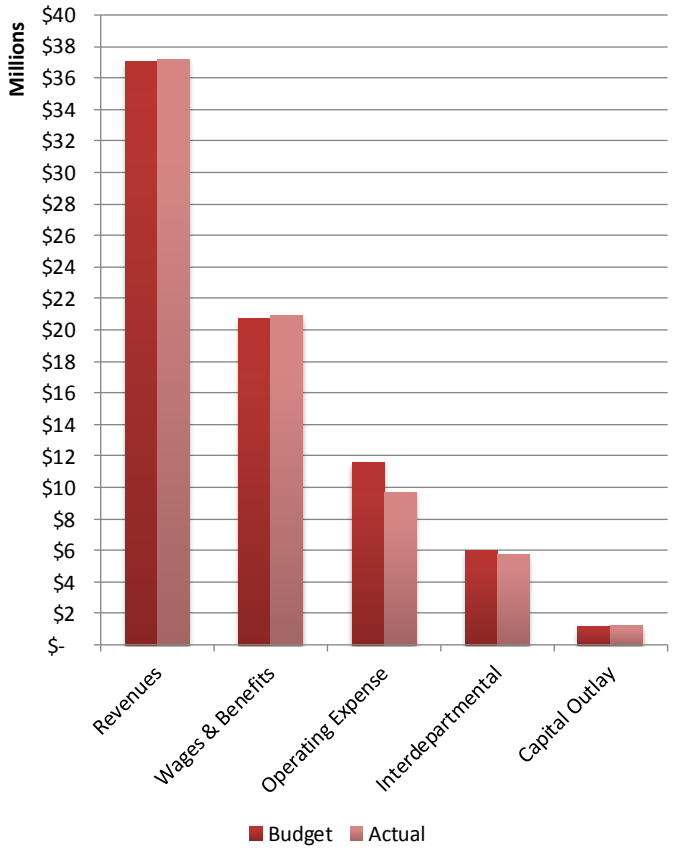
	Fund				
	General	**Special Revenue**	**Enterprise**	**Internal Service**	**Total**
Change in Fund Balance	$ (556,076)	$ 527,604	$ 219,487	$ (1,793,677)	$ (1,602,662)
Unbudgeted Depreciation			560,649	1,074,620	1,635,269
Adjusted Change in Fund Balance	$ (556,076)	$ 527,604	$ 780,136	$ (719,057)	$ 32,607
Budgeted Change in Fund Balance to Date	$ (2,418,503)	$ (146,725)	$ (38,711)	$ (1,787,183)	$ (4,391,122)
Variance Actual to Budget	$ 1,862,427	$ 674,329	$ 818,847	$ 1,068,126	$ 4,423,729

Communication: Financial Statements ? December (Finance Director)

General Fund (Budget to Actual)

Year to Date December 31, 2016

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 37,057,366	$ 37,164,719	$ 107,353	100%
Wages & Benefits	(20,760,200)	(20,943,806)	(183,606)	101%
Operating Expense	(11,580,927)	(9,749,398)	1,831,529	84%
Interdepartmental	(5,962,954)	(5,786,916)	176,038	97%
Capital Outlay	(1,162,492)	(1,227,416)	(64,924)	106%
Total Expenses	(39,466,573)	(37,707,536)	1,759,037	96%
Other Financing	(9,296)	(13,264)	(3,968)	143%
Change in Fund Balance	$ (2,418,503)	$ (556,081)	$ 1,862,422	23%



Communication: Financial Statements ? December (Finance Director)

General Fund (Variance Change)

Year to Date December 31, 2016

	Variance		
	Prior Month	Current Month	Change
Revenues	$ (415,408)	$ 107,353	$ 522,761
Wages & Benefits	(68,460)	(183,606)	(115,146)
Operating Expense	2,141,810	1,831,529	(310,281)
Interdepartmental	135,530	176,038	40,508
Capital Outlay	152,057	(64,924)	(216,981)
Total Expenses	2,360,937	1,759,037	(601,900)
Other Financing	76,050	(3,968)	(80,018)
Change in Fund Balance	$ 2,021,579	$ 1,862,422	$ (159,157)

- Revenues year to date are about $107k more than budgeted. This is mainly due the tax foreclosures with about $396k in revenue (these are not budgeted for) and subscriber radios which have been budgeted but some revenue had been recorded in the prior year. The current month change is mainly due to timing of the state grant revenue (2016 recount booked in December), timing on subscriber radio revenue booked in December (budgeted in July), and to record the investment valuation to market value .
- Negative variance in Wages & Benefits reflects higher than budgeted expenses. This variance is largely driven by the Sheriff Department overtime due to vacancies in the patrol, corrections and dispatch divisions.
- Positive Operating Expense variance reflects less than budgeted expenses. The variance is mainly due to the savings in the overall radio project resulting in less fund balance usage that is budgeted in Non Departmental. The current month change is also due to the timing of the subscriber radio project expenses expected to have been completed in July.
- Capital Outlay year to date variance is due to Tax Foreclosures (not budgeted) and the sound system for the Clerk of Courts which is under budget and will be completed in 2017. Most of the current month change is due to Tax Foreclosures for Treasurer, Clerk of Courts sound system (budgeted in a prior month) and the bearcat purchase for the Sheriff's department (budgeted in a prior month).

Communication: Financial Statements ? December (Finance Director)

General Fund – Department Analysis

Year to Date December 31, 2016

Overall Budget

Department	Variances Revenues	Expenditures	Other Financing	Total	% of Outflow
Airport	$ 1,976	$ 19,913	$ -	$ 21,889	4.66%
Building Services	57,213	261,310	-	318,523	9.39%
Clerk of Courts	79,138	30,394	-	109,532	4.77%
Corporation Counsel	(7,307)	9,438	-	2,131	0.66%
County Administrator	(711)	234	-	(477)	-0.22%
County Board	-	4,301	-	4,301	1.98%
County Clerk	69,920	(81,833)	-	(11,913)	-2.73%
Court Commissioner	(3,057)	17,683	-	14,626	4.18%
District Attorney	8,072	(4,514)	-	3,558	0.37%
Finance	11,752	115,337	-	127,089	8.74%
Human Resources	904	16,310	-	17,214	3.09%
Medical Examiner	13,851	(22,462)	-	(8,611)	-5.36%
Non-Departmental	(635,061)	1,466,550	29,592	861,081	19.14%
Planning & Conservation	24,364	131,626	(23,552)	132,438	5.41%
Register of Deeds	84,923	77,897	(75,045)	87,775	13.38%
Sheriff	(38,447)	(201,770)	74,728	(165,489)	-0.86%
Tax Foreclosures	396,416	(187,285)	-	209,131	N/A
Treasurer	29,515	22,978	(9,691)	42,802	5.68%
UW Campus	-	4,877	-	4,877	3.00%
UW Extension	9,752	53,894	-	63,646	12.94%
Veterans Commission	-	35,163	-	35,163	77.07%
Veteran's Services	4,140	(10,999)	-	(6,859)	-2.86%
Total General Fund	**$ 107,353**	**$ 1,759,042**	**$ (3,968)**	**$ 1,862,427**	**4.72%**

Overtime

Department	Overtime Budget	Actual	$ Variance	% of Variance
Airport	$ 4,850	$ 8,566	$ (3,716)	-76.62%
Building Services	14,748	20,437	(5,689)	-38.57%
Clerk of Courts	300	241	59	19.67%
Corporation Counsel	-	-	-	0.00%
County Administrator	-	-	-	0.00%
County Board	-	-	-	0.00%
County Clerk	160	709	(549)	-343.13%
Court Commissioner	-	-	-	0.00%
District Attorney	-	-	-	0.00%
Finance	-	1,942	(1,942)	-100.00%
Human Resources	-	-	-	0.00%
Medical Examiner	-	-	-	0.00%
Non-Departmental	-	-	-	0.00%
Planning & Conservation	-	252	(252)	-100.00%
Register of Deeds	-	-	-	0.00%
Sheriff	589,695	854,523	(264,828)	-44.91%
Tax Foreclosures	-	-	-	0.00%
Treasurer	-	12	(12)	-100.00%
UW Campus	-	-	-	0.00%
UW Extension	-	-	-	0.00%
Veterans Commission	-	-	-	0.00%
Veteran's Services	200	-	200	100.00%
Total General Fund	**$ 609,953**	**$ 886,682**	**$ (276,729)**	-45.37%

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

- Non-departmental – Revenue variance due to revenue expected for radio project subscriber radios (Res 33) and recording the investment valuation to market value for December, Expenditure variance due to less in radio project subscriber radio expenses than budgeted (Res 33) and unspent contingency expense to be carried over to 2017.
- Register of Deeds – Revenue variance due to more in transfer fee tax and remote imaging fee and less in universal ROD fees than budgeted; Expense variance and Other Financing variance due to scanning project that was put on hold until later in 2017, this project would have utilized funds from Land Records.
- UW Extension – Expenditure variance due to less in personnel related expenses due to turnover, less in purchased services due to billing of phone usage, less in general operating, and less in employee related health insurance (EE move from Family to Single) than budgeted.
- Vets Commission – Expenditure variance due to less in requests for assistance than budgeted

Communication: Financial Statements ? December (Finance Director)

Airport

2016 – 4th Quarter Financial Report

General Operating (4th Quarter - 2016)

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 451,151	$ 453,127	$ 1,976	100.44%
Wages & Benefits	(215,123)	(218,955)	(3,832)	101.78%
Operating Expense	(125,327)	(112,743)	12,584	89.96%
Interdepartmental	(128,806)	(117,645)	11,161	91.34%
Capital Outlay	-	-	-	N/A
Total Expenses	(469,256)	(449,343)	19,913	95.76%
Other Financing	-	-	-	N/A
Change in Fund Balance	$ (18,105)	$ 3,784	$ 21,889	20.90%
Required Operating Levy	$ 197,206	Annual		

Debt Service (Annual Costs - 2016)

	Principal	Interest	Total	% of Total
2008 Bonds	$ 3,150	$ 202	$ 3,352	0.50%
2010 RZED Bonds	190,650	16,078	206,728	31.00%
2010 BABS - B Bonds	15,800	2,418	18,218	2.00%
2013 GO Bond	25,800	884	26,684	2.00%
2014 GO Bond	28,300	8,969	37,269	2.00%
2015 GO Bond	-	-	-	
2016 refunding	-	5,079	5,079	11.00%
Total Debt Service	$ 263,700	$ 33,630	$ 297,330	
Required Debt Levy	$ 297,330	Annual		

Total Annual Levy **$ 494,536**

5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
Runway 13/31 & Asphalt Apron Recon (11-14)	4,261,876	4,193,882	67,994	98%
Reconstruct GA Apron and Taxiway (15-16)	2,084,000	84,444	1,999,556	4%
Total	$ 6,345,876	$ 4,278,326	$ 2,067,550	

Communication: Financial Statements ? December (Finance Director)

Building Services

2016 – 4th Quarter Financial Report

General Operating (4th Quarter - 2016)

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 3,213,694	$ 3,270,907	$ 57,213	101.78%
Wages & Benefits	(1,470,209)	(1,478,989)	(8,780)	100.60%
Operating Expense	(1,290,955)	(1,022,941)	268,014	79.24%
Interdepartmental	(481,610)	(483,337)	(1,727)	100.36%
Capital Outlay	(149,495)	(145,694)	3,801	97.46%
Total Expenses	(3,392,269)	(3,130,961)	261,308	92.30%
Other Financing	(30,000)	(30,000)	-	100.00%
Change in Fund Balance	$ (208,575)	$ 109,946	$ 318,521	52.71%
Required Operating Levy	$ 2,659,095	Annual		

Debt Service (Annual Costs - 2016)

	Principal	Interest	Total	% of Total
2008 Bonds	$ 56,700	$ 3,629	$ 60,329	9.00%
2010 RZED Bonds	24,600	2,075	26,675	4.00%
2010 BABS - B Bonds	31,600	4,836	36,436	4.00%
2013 GO Bond	180,600	6,188	186,788	14.00%
2014 GO Bond	99,050	31,392	130,442	7.00%
2015 GO Bond	36,800	30,160	66,960	16.00%
2016 refunding	-	3,367	3,367	7.00%
Total Debt Service	$ 429,350	$ 81,647	$ 510,997	
Required Debt Levy	$ 510,997	Annual		

Total Annual Levy **$ 3,170,092**

5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
Update HHS Décor (12-13)	148,000	55,338	$ 92,662	37%
Human Services Bldg Addition (13-14)	2,200,000	2,196,514	3,486	100%
Taylor Park Shelter Replacement (14-15)	227,849	221,616	6,233	97%
Key Card Upgrade (15-16)	111,000	97,006	13,994	87%
HVAC Upgrade (15-16)	745,000	402,940	342,060	54%
Fire Alarm System Upgrade (16)	184,000	1,125	182,875	1%
Roof Replacement (16)	301,000	265,374	35,626	88%
Total	$ 3,916,849	$ 3,239,913	$ 676,936	

Communication: Financial Statements ? December (Finance Director)

Clerk of Courts

2016 – 4th Quarter Financial Report

General Operating (4th Quarter - 2016)

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 2,250,909	$ 2,330,047	$ 79,138	103.52%
Wages & Benefits	(1,276,779)	(1,263,997)	12,782	99.00%
Operating Expense	(376,318)	(487,752)	(111,434)	129.61%
Interdepartmental	(466,843)	(439,334)	27,509	94.11%
Capital Outlay	(175,000)	(73,463)	101,537	41.98%
Total Expenses	(2,294,940)	(2,264,546)	30,394	98.68%
Other Financing	-	-	-	N/A
Change in Fund Balance	$ (44,031)	$ 65,501	$ 109,532	148.76%
Required Operating Levy	$ 1,007,234	Annual		

Debt Service (Annual Costs - 2016)

	Principal	Interest	Total	% of Total
2008 Bonds	$ -	$ -	$ -	
2010 RZED Bonds	-	-	-	
2010 BABS - B Bonds				
2013 GO Bond	-	-	-	
2014 GO Bond				
2015 GO Bond				
2016 refunding	-	-	-	
Total Debt Service	$ -	$ -	$ -	
Required Debt Levy	$ -	Annual		

Total Annual Levy **$ 1,007,234**

5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
Project 1	$ -	$ -	$ -	0%
Project 2	-	-	-	0%
Project 3	-	-	-	0%
Project 4	-	-	-	0%
Total	$ -	$ -	$ -	

Communication: Financial Statements ? December (Finance Director)

Corporation Counsel

2016 – 4th Quarter Financial Report

General Operating (4th Quarter - 2016)

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 320,613	$ 313,306	$ (7,307)	97.72%
Wages & Benefits	(81,349)	(82,474)	(1,125)	101.38%
Operating Expense	(214,946)	(214,210)	736	99.66%
Interdepartmental	(24,318)	(14,491)	9,827	59.59%
Capital Outlay	-	-	-	N/A
Total Expenses	(320,613)	(311,175)	9,438	97.06%
Other Financing	-	-	-	N/A
Change in Fund Balance	$ -	$ 2,131	$ 2,131	N/A
Required Operating Levy	$ 216,023	Annual		

Debt Service (Annual Costs - 2016)

	Principal	Interest	Total	% of Total
2008 Bonds	$ -	$ -	$ -	
2010 RZED Bonds	-	-	-	
2010 BABS - B Bonds	-	-	-	
2013 GO Bond	-	-	-	
2014 GO Bond	-	-	-	
2015 GO Bond				
2016 refunding				
Total Debt Service	$ -	$ -	$ -	
Required Debt Levy	$ -	Annual		

Total Annual Levy **$ 216,023**

5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
Project 1	$ -	$ -	$ -	0%
Project 2	-	-	-	0%
Project 3	-	-	-	0%
Project 4	-	-	-	0%
Total	$ -	$ -	$ -	

Communication: Financial Statements ? December (Finance Director)

County Administrator

2016 – 4th Quarter Financial Report

General Operating (4th Quarter - 2016)

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 218,932	$ 218,221	$ (711)	99.68%
Wages & Benefits	(177,591)	(179,335)	(1,744)	100.98%
Operating Expense	(10,219)	(8,576)	1,643	83.92%
Interdepartmental	(31,122)	(30,788)	334	98.93%
Capital Outlay	-	-	-	N/A
Total Expenses	(218,932)	(218,699)	233	99.89%
Other Financing	-	-	-	N/A
Change in Fund Balance	$ -	$ (478)	$ (478)	N/A
Required Operating Levy	$ 217,903	Annual		

Debt Service (Annual Costs - 2016)

	Principal	Interest	Total	% of Total
2008 Bonds	$ -	$ -	$ -	
2010 RZED Bonds	-	-	-	
2010 BABS - B Bonds	-	-	-	
2013 GO Bond	-	-	-	
2014 GO Bond	-	-	-	
2015 GO Bond				
2016 refunding				
Total Debt Service	$ -	$ -	$ -	
Required Debt Levy	$ -	Annual		

Total Annual Levy **$ 217,903**

5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
Project 1	$ -	$ -	$ -	0%
Project 2	-	-	-	0%
Project 3	-	-	-	0%
Project 4	-	-	-	0%
Total	$ -	$ -	$ -	

Communication: Financial Statements ? December (Finance Director)

County Board

2016 – 4th Quarter Financial Report

General Operating (4th Quarter - 2016)

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 216,880	$ 216,880	$ -	100.00%
Wages & Benefits	(131,837)	(129,494)	2,343	98.22%
Operating Expense	(61,327)	(59,542)	1,785	97.09%
Interdepartmental	(23,716)	(23,544)	172	99.27%
Capital Outlay	-	-	-	N/A
Total Expenses	(216,880)	(212,580)	4,300	98.02%
Other Financing	-	-	-	N/A
Change in Fund Balance	$ -	$ 4,300	$ 4,300	N/A
Required Operating Levy	$ 216,880	Annual		

Debt Service (Annual Costs - 2016)

	Principal	Interest	Total	% of Total
2008 Bonds	$ -	$ -	$ -	
2010 RZED Bonds	-	-	-	
2010 BABS - B Bonds	-	-	-	
2013 GO Bond	-	-	-	
2014 GO Bond				
2015 GO Bond				
2016 refunding	-	-	-	
Total Debt Service	$ -	$ -	$ -	
Required Debt Levy	$ -	Annual		

Total Annual Levy **$ 216,880**

5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
Project 1	$ -	$ -	$ -	0%
Project 2	-	-	-	0%
Project 3	-	-	-	0%
Project 4	-	-	-	0%
Total	$ -	$ -	$ -	

Communication: Financial Statements ? December (Finance Director)

County Clerk

2016 – 4th Quarter Financial Report

General Operating (4th Quarter - 2016)

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 435,668	$ 505,588	$ 69,920	116.05%
Wages & Benefits	(195,663)	(214,692)	(19,029)	109.73%
Operating Expense	(173,826)	(229,211)	(55,385)	131.86%
Interdepartmental	(66,179)	(73,598)	(7,419)	111.21%
Capital Outlay	-	-	-	N/A
Total Expenses	(435,668)	(517,501)	(81,833)	118.78%
Other Financing	-	-	-	N/A
Change in Fund Balance	$ -	$ (11,913)	$ (11,913)	N/A
Required Operating Levy	$ 232,018	Annual		

Debt Service (Annual Costs - 2016)

	Principal	Interest	Total	% of Total
2008 Bonds	$ -	$ -	$ -	
2010 RZED Bonds	-	-	-	
2010 BABS - B Bonds	2,370	363	2,733	0.30%
2013 GO Bond	-	-	-	
2014 GO Bond	-	-	-	
2015 GO Bond				
2016 refunding				
Total Debt Service	$ 2,370	$ 363	$ 2,733	
Required Debt Levy	$ 2,733	Annual		

Total Annual Levy **$ 234,751**

5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
Project 1	$ -	$ -	$ -	0%
Project 2	-	-	-	0%
Project 3	-	-	-	0%
Project 4	-	-	-	0%
Total	$ -	$ -	$ -	

Communication: Financial Statements ? December (Finance Director)

Court Commissioner

2016 – 4th Quarter Financial Report

General Operating (4th Quarter - 2016)

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 349,508	$ 346,451	$ (3,057)	99.13%
Wages & Benefits	(233,170)	(234,602)	(1,432)	100.61%
Operating Expense	(49,315)	(41,163)	8,152	83.47%
Interdepartmental	(67,023)	(56,060)	10,963	83.64%
Capital Outlay	-	-	-	N/A
Total Expenses	(349,508)	(331,825)	17,683	94.94%
Other Financing	-	-	-	N/A
Change in Fund Balance	$ -	$ 14,626	$ 14,626	N/A
Required Operating Levy	$ 274,758	Annual		

Debt Service (Annual Costs - 2016)

	Principal	Interest	Total	% of Total
2008 Bonds	$ -	$ -	$ -	
2010 RZED Bonds	-	-	-	
2010 BABS - B Bonds	-	-	-	
2013 GO Bond	-	-	-	
2014 GO Bond				
2015 GO Bond				
2016 refunding	-	-	-	
Total Debt Service	$ -	$ -	$ -	
Required Debt Levy	$ -	Annual		

Total Annual Levy **$ 274,758**

5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
Project 1	$ -	$ -	$ -	0%
Project 2	-	-	-	0%
Project 3	-	-	-	0%
Project 4	-	-	-	0%
Total	$ -	$ -	$ -	

Communication: Financial Statements ? December (Finance Director)

District Attorney

2016 – 4th Quarter Financial Report

General Operating (4th Quarter - 2016)

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 959,404	$ 967,476	$ 8,072	100.84%
Wages & Benefits	(685,218)	(696,739)	(11,521)	101.68%
Operating Expense	(52,609)	(49,426)	3,183	93.95%
Interdepartmental	(221,577)	(217,753)	3,824	98.27%
Capital Outlay	-	-	-	N/A
Total Expenses	(959,404)	(963,918)	(4,514)	100.47%
Other Financing	-	-	-	N/A
Change in Fund Balance	$ -	$ 3,558	$ 3,558	N/A
Required Operating Levy	$ 720,004	Annual		

Debt Service (Annual Costs - 2016)

	Principal	Interest	Total	% of Total
2008 Bonds	$ -	$ -	$ -	
2010 RZED Bonds	-	-	-	
2010 BABS - B Bonds	-	-	-	
2013 GO Bond	-	-	-	
2014 GO Bond				
2015 GO Bond				
2016 refunding	-	-	-	
Total Debt Service	$ -	$ -	$ -	
Required Debt Levy	$ -	Annual		

Total Annual Levy **$ 720,004**

5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
Project 1	$ -	$ -	$ -	0%
Project 2	-	-	-	0%
Project 3	-	-	-	0%
Project 4	-	-	-	0%
Total	$ -	$ -	$ -	

Communication: Financial Statements ? December (Finance Director)

Finance

2016 – 4th Quarter Financial Report

General Operating (4th Quarter - 2016)

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 1,454,917	$ 1,466,669	$ 11,752	100.81%
Wages & Benefits	(1,130,825)	(1,053,962)	76,863	93.20%
Operating Expense	(59,004)	(53,095)	5,909	89.99%
Interdepartmental	(265,088)	(232,523)	32,565	87.72%
Capital Outlay	-	-	-	N/A
Total Expenses	(1,454,917)	(1,339,580)	115,337	92.07%
Other Financing	-	-	-	N/A
Change in Fund Balance	$ -	$ 127,089	$ 127,089	N/A
Required Operating Levy	$ 984,750	Annual		

Debt Service (Annual Costs - 2016)

	Principal	Interest	Total	% of Total
2008 Bonds	$ -	$ -	$ -	
2010 RZED Bonds	-	-	-	
2010 BABS - B Bonds	-	-	-	
2013 GO Bond	-	-	-	
2014 GO Bond				
2015 GO Bond				
2016 refunding	-	-	-	
Total Debt Service	$ -	$ -	$ -	
Required Debt Levy	$ -	Annual		

Total Annual Levy **$ 984,750**

5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
Project 1	$ -	$ -	$ -	0%
Project 2	-	-	-	0%
Project 3	-	-	-	0%
Project 4	-	-	-	0%
Total	$ -	$ -	$ -	

Communication: Financial Statements ? December (Finance Director)

Human Resources

2016 – 4th Quarter Financial Report

General Operating (4th Quarter - 2016)

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 556,925	$ 557,829	$ 904	100.16%
Wages & Benefits	(374,010)	(384,832)	(10,822)	102.89%
Operating Expense	(80,723)	(75,264)	5,459	93.24%
Interdepartmental	(102,192)	(80,519)	21,673	78.79%
Capital Outlay	-	-	-	N/A
Total Expenses	(556,925)	(540,615)	16,310	97.07%
Other Financing	-	-	-	N/A
Change in Fund Balance	$ -	$ 17,214	$ 17,214	N/A
Required Operating Levy	$ 523,100	Annual		

Debt Service (Annual Costs - 2016)

	Principal	Interest	Total	% of Total
2008 Bonds	$ -	$ -	$ -	
2010 RZED Bonds	-	-	-	
2010 BABS - B Bonds	-	-	-	
2013 GO Bond	-	-	-	
2014 GO Bond	-	-	-	
2015 GO Bond				
2016 refunding				
Total Debt Service	$ -	$ -	$ -	
Required Debt Levy	$ -	Annual		

Total Annual Levy **$ 523,100**

5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
Project 1	$ -	$ -	$ -	0%
Project 2	-	-	-	0%
Project 3	-	-	-	0%
Project 4	-	-	-	0%
Total	$ -	$ -	$ -	

Communication: Financial Statements ? December (Finance Director)

Medical Examiner

2016 – 4th Quarter Financial Report

General Operating (4th Quarter - 2016)

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 160,546	$ 174,397	$ 13,851	108.63%
Wages & Benefits	(93,285)	(99,970)	(6,685)	107.17%
Operating Expense	(44,104)	(57,975)	(13,871)	131.45%
Interdepartmental	(23,157)	(25,064)	(1,907)	108.24%
Capital Outlay	-	-	-	N/A
Total Expenses	(160,546)	(183,009)	(22,463)	113.99%
Other Financing	-	-	-	N/A
Change in Fund Balance	$ -	$ (8,612)	$ (8,612)	N/A
Required Operating Levy	$ 49,796	Annual		

Debt Service (Annual Costs - 2016)

	Principal	Interest	Total	% of Total
2008 Bonds	$ -	$ -	$ -	
2010 RZED Bonds	6,150	519	6,669	1.00%
2010 BABS - B Bonds	-	-	-	
2013 GO Bond	-	-	-	
2014 GO Bond				
2015 GO Bond	-	-	-	
2016 refunding	-	157	157	0.34%
Total Debt Service	$ 6,150	$ 676	$ 6,826	
Required Debt Levy	$ 6,826	Annual		

Total Annual Levy **$ 56,622**

5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
Project 1	$ -	$ -	$ -	0%
Project 2	-	-	-	0%
Project 3	-	-	-	0%
Project 4	-	-	-	0%
Total	$ -	$ -	$ -	

Communication: Financial Statements ? December (Finance Director)

Non-Departmental

2016 – 4th Quarter Financial Report

General Operating (4th Quarter - 2016)

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 3,114,378	$ 2,479,317	$ (635,061)	79.61%
Wages & Benefits	-	-	-	N/A
Operating Expense	(4,496,563)	(3,029,831)	1,466,732	67.38%
Interdepartmental	(1,177)	(1,167)	10	99.15%
Capital Outlay	-	-	-	N/A
Total Expenses	(4,497,740)	(3,030,998)	1,466,742	67.39%
Other Financing	(552,474)	(522,882)	29,592	94.64%
Change in Fund Balance	$ (1,935,836)	$ (1,074,563)	$ 861,273	55.51%
Required Operating Levy	$ (3,445,780)	Annual		

Debt Service (Annual Costs - 2016)

	Principal	Interest	Total	% of Total
2008 Bonds	$ 3,150	$ 202	$ 3,352	0.50%
2010 RZED Bonds	-	-	-	
2010 BABS - B Bonds	-	-	-	
2013 GO Bond	-	-	-	
2014 GO Bond				
2015 GO Bond				
2016 refunding	-	153	153	0.33%
Total Debt Service	$ 3,150	$ 355	$ 3,505	
Required Debt Levy	$ 3,505	Annual		

Total Annual Levy **$ (3,442,275)**

5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
Project 1	$ -	$ -	$ -	0%
Project 2	-	-	-	0%
Project 3	-	-	-	0%
Project 4	-	-	-	0%
Total	$ -	$ -	$ -	

Communication: Financial Statements ? December (Finance Director)

Planning & Conservation

2016 – 4th Quarter Financial Report

General Operating (4th Quarter - 2016)

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 2,170,881	$ 2,195,245	$ 24,364	101.12%
Wages & Benefits	(860,068)	(823,952)	36,116	95.80%
Operating Expense	(1,037,297)	(947,865)	89,432	91.38%
Interdepartmental	(320,273)	(321,818)	(1,545)	100.48%
Capital Outlay	(228,850)	(221,227)	7,623	96.67%
Total Expenses	(2,446,488)	(2,314,862)	131,626	94.62%
Other Financing	258,196	234,644	(23,552)	90.88%
Change in Fund Balance	$ (17,411)	$ 115,027	$ 132,438	660.65%
Required Operating Levy	$ 1,039,088	Annual		

Debt Service (Annual Costs - 2016)

	Principal	Interest	Total	% of Total
2008 Bonds	$ 31,500	$ 2,016	$ 33,516	5.00%
2010 RZED Bonds	30,750	2,593	33,343	5.00%
2010 BABS - B Bonds	15,800	2,418	18,218	2.00%
2013 GO Bond	38,700	1,326	40,026	3.00%
2014 GO Bond	-	-	-	
2015 GO Bond	2,300	1,885	4,185	1.00%
2016 refunding	-	2,313	2,313	5.00%
Total Debt Service	$ 119,050	$ 12,551	$ 131,601	
Required Debt Levy	$ 131,601	Annual		

Total Annual Levy **$ 1,170,689**

5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
Amsterdam Dunes (15-16)	84,400	43,179	41,221	51%
Marsh Campground Upgrade - South Area (15-16)	192,000	27,642	164,358	14%
Marsh Multi-Purpose Building & Storage Facilities	50,000		50,000	0%
			-	0%
Total	$ 326,400	$ 70,821	$ 255,579	

Communication: Financial Statements ? December (Finance Director)

Register of Deeds

2016 – 4th Quarter Financial Report

General Operating (4th Quarter - 2016)

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 567,996	$ 652,919	$ 84,923	114.95%
Wages & Benefits	(376,169)	(384,464)	(8,295)	102.21%
Operating Expense	(138,822)	(52,880)	85,942	38.09%
Interdepartmental	(141,005)	(140,755)	250	99.82%
Capital Outlay	-	-	-	N/A
Total Expenses	(655,996)	(578,099)	77,897	88.13%
Other Financing	88,000	12,955	(75,045)	14.72%
Change in Fund Balance	$ -	$ 87,775	$ 87,775	N/A
Required Operating Levy	$ (98,574)	Annual		

Debt Service (Annual Costs - 2016)

	Principal	Interest	Total	% of Total
2008 Bonds	$ -	$ -	$ -	
2010 RZED Bonds	-	-	-	
2010 BABS - B Bonds	-	-	-	
2013 GO Bond	-	-	-	
2014 GO Bond				
2015 GO Bond				
2016 refunding	-	-	-	
Total Debt Service	$ -	$ -	$ -	
Required Debt Levy	$ -	Annual		

Total Annual Levy **$ (98,574)**

5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
Project 1	$ -	$ -	$ -	0%
Project 2	-	-	-	0%
Project 3	-	-	-	0%
Project 4	-	-	-	0%
Total	$ -	$ -	$ -	

Communication: Financial Statements ? December (Finance Director)

Sheriff

2016 – 4th Quarter Financial Report

General Operating (4th Quarter - 2016)

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 19,175,767	$ 19,094,353	$ (81,414)	99.58%
Wages & Benefits	(12,755,677)	(13,012,134)	(256,457)	102.01%
Operating Expense	(2,819,097)	(2,817,251)	1,846	99.93%
Interdepartmental	(3,300,264)	(3,266,054)	34,210	98.96%
Capital Outlay	(476,330)	(480,907)	(4,577)	100.96%
Total Expenses	(19,351,368)	(19,576,346)	(224,978)	101.16%
Other Financing	(4,012)	70,716	74,728	1762.61%
Change in Fund Balance	$ (179,613)	$ (411,277)	$ (231,664)	228.98%
Required Operating Levy	$ 17,140,387	Annual		

Debt Service (Annual Costs - 2016)

	Principal	Interest	Total	% of Total
2008 Bonds	$ -	$ -		
2010 RZED Bonds	98,400	8,298	106,698	16.00%
2010 BABS - B Bonds	15,800	2,418	18,218	2.00%
2013 GO Bond	25,800	884	26,684	2.00%
2014 GO Bond	1,004,650	318,400	1,323,050	71.00%
2015 GO Bond	2,300	1,885	4,185	1.00%
2016 refunding	-	2,544	2,544	6.00%
Total Debt Service	$ 1,146,950	$ 334,429	$ 1,481,379	
Required Debt Levy	$ 1,481,379	Annual		

Total Annual Levy **$ 18,621,766**

5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
Combined Dispatch Center Remodel/Expansion (14)	2,500,000	1,852,357	$ 647,643	74%
LEC Remodeling for Displaced Employees (14)	568,500	456,582	111,918	80%
Radio System Replacement/Upgrade (14-15)	9,477,968	9,159,696	318,272	97%
Total	$ 12,546,468	$ 11,468,635	$ 1,077,833	

Note this detailed tab includes the Public Safety Special Revenue

Communication: Financial Statements ? December (Finance Director)

Treasurer

2016 – 4th Quarter Financial Report

General Operating (4th Quarter - 2016)

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 603,089	$ 632,604	$ 29,515	104.89%
Wages & Benefits	(386,575)	(380,941)	5,634	98.54%
Operating Expense	(94,143)	(96,589)	(2,446)	102.60%
Interdepartmental	(131,891)	(112,101)	19,790	85.00%
Capital Outlay	(105,817)	(105,816)	1	100.00%
Total Expenses	(718,426)	(695,447)	22,979	96.80%
Other Financing	149,295	139,604	(9,691)	93.51%
Change in Fund Balance	$ 33,958	$ 76,761	$ 42,803	226.05%
Required Operating Levy	$ 509,137	Annual		

Debt Service (Annual Costs - 2016)

	Principal	Interest	Total	% of Total
2008 Bonds			$ -	
2010 RZED Bonds			-	
2010 BABS - B Bonds			-	
2013 GO Bond			-	
2014 GO Bond				
2015 GO Bond				
2016 refunding			-	
Total Debt Service	$ -	$ -	$ -	
Required Debt Levy	$ -	Annual		

Total Annual Levy **$ 509,137**

5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
Project 1				0%
Project 2				0%
Project 3	-	-	-	0%
Project 4	-	-	-	0%
Total	$ -	$ -	$ -	

Communication: Financial Statements ? December (Finance Director)

UW - Campus

2016 – 4th Quarter Financial Report

General Operating (4th Quarter - 2016)

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 142,270	$ 142,270	$ -	100.00%
Wages & Benefits	-	-	-	N/A
Operating Expense	(93,006)	(90,599)	2,407	97.41%
Interdepartmental	(42,520)	(42,665)	(145)	100.34%
Capital Outlay	(27,000)	(24,386)	2,614	90.32%
Total Expenses	(162,526)	(157,650)	4,876	97.00%
Other Financing	-	-	-	N/A
Change in Fund Balance	$ (20,256)	$ (15,380)	$ 4,876	75.93%
Required Operating Levy	$ 137,348	Annual		

Debt Service (Annual Costs - 2016)

	Principal	Interest	Total	% of Total
2008 Bonds	$ 198,450	$ 12,702	$ 211,152	32.00%
2010 RZED Bonds	12,300	1,037	13,337	2.00%
2010 BABS - B Bonds	31,600	4,836	36,436	4.00%
2013 GO Bond	12,900	442	13,342	1.00%
2014 GO Bond				
2015 GO Bond	29,900	24,505	54,405	13.00%
2016 refunding	-	9,884	9,884	21.00%
Total Debt Service	$ 285,150	$ 53,406	$ 338,556	
Required Debt Levy	$ 338,556	Annual		

Total Annual Levy **$ 475,904**

5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
UWS - Engineering Lab (13-16)	2,001,508	1,767,781	233,727	88%
UWS - HVAC Upgrade (15-16)	593,000	98,137	494,863	17%
UWS - Fine Arts Add & Remodel (16)	35,000	-	35,000	0%
Total	$ 2,629,508	$ 1,865,918	$ 763,590	

Communication: Financial Statements ? December (Finance Director)

UW - Extension

2016 – 4th Quarter Financial Report

General Operating (4th Quarter - 2016)

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 491,969	$ 501,721	$ 9,752	101.98%
Wages & Benefits	(130,836)	(120,725)	10,111	92.27%
Operating Expense	(282,820)	(259,930)	22,890	91.91%
Interdepartmental	(78,313)	(57,419)	20,894	73.32%
Capital Outlay	-	-	-	N/A
Total Expenses	(491,969)	(438,074)	53,895	89.05%
Other Financing	-	-	-	N/A
Change in Fund Balance	$ -	$ 63,647	$ 63,647	N/A
Required Operating Levy	$ 464,684	Annual		

Debt Service (Annual Costs - 2016)

	Principal	Interest	Total	% of Total
2008 Bonds	$ -	$ -	$ -	
2010 RZED Bonds	-	-	-	
2010 BABS - B Bonds	-	-	-	
2013 GO Bond	-	-	-	
2014 GO Bond				
2015 GO Bond				
2016 refunding	-	-	-	
Total Debt Service	$ -	$ -	$ -	
Required Debt Levy	$ -	Annual		

Total Annual Levy	**$ 464,684**

5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
Project 1	$ -	$ -	$ -	0%
Project 2	-	-	-	0%
Project 3	-	-	-	0%
Project 4	-	-	-	0%
Total	$ -	$ -	$ -	

Communication: Financial Statements ? December (Finance Director)

Veterans Commission

2016 – 4th Quarter Financial Report

General Operating (4th Quarter - 2016)

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 45,623	$ 45,623	$ -	100.00%
Wages & Benefits	(4,387)	(2,131)	2,256	48.58%
Operating Expense	(40,309)	(7,422)	32,887	18.41%
Interdepartmental	(927)	(907)	20	97.84%
Capital Outlay	-	-	-	N/A
Total Expenses	(45,623)	(10,460)	35,163	22.93%
Other Financing	-	-	-	N/A
Change in Fund Balance	$ -	$ 35,163	$ 35,163	N/A
Required Operating Levy	$ 45,623	Annual		

Debt Service (Annual Costs - 2016)

	Principal	Interest	Total	% of Total
2008 Bonds	$ -	$ -	$ -	
2010 RZED Bonds	-	-	-	
2010 BABS - B Bonds	-	-	-	
2013 GO Bond	-	-	-	
2014 GO Bond	-	-	-	
2015 GO Bond				
2016 refunding				
Total Debt Service	$ -	$ -	$ -	
Required Debt Levy	$ -	Annual		

Total Annual Levy **$ 45,623**

5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
Project 1	$ -	$ -	$ -	0%
Project 2	-	-	-	0%
Project 3	-	-	-	0%
Project 4	-	-	-	0%
Total	$ -	$ -	$ -	

Communication: Financial Statements ? December (Finance Director)

Veterans Service

2016 – 4th Quarter Financial Report

General Operating (4th Quarter - 2016)

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 239,833	$ 243,973	$ 4,140	101.73%
Wages & Benefits	(181,429)	(181,418)	11	99.99%
Operating Expense	(16,801)	(21,116)	(4,315)	125.68%
Interdepartmental	(41,603)	(48,299)	(6,696)	116.09%
Capital Outlay	-	-	-	N/A
Total Expenses	(239,833)	(250,833)	(11,000)	104.59%
Other Financing	-	-	-	N/A
Change in Fund Balance	$ -	$ (6,860)	$ (6,860)	N/A
Required Operating Levy	$ 226,833	Annual		

Debt Service (Annual Costs - 2016)

	Principal	Interest	Total	% of Total
2008 Bonds	$ -	$ -	$ -	
2010 RZED Bonds	-	-	-	
2010 BABS - B Bonds	-	-	-	
2013 GO Bond	-	-	-	
2014 GO Bond	-	-	-	
2015 GO Bond				
2016 refunding				
Total Debt Service	$ -	$ -	$ -	
Required Debt Levy	$ -	Annual		

Total Annual Levy **$ 226,833**

5 Year Plan Status

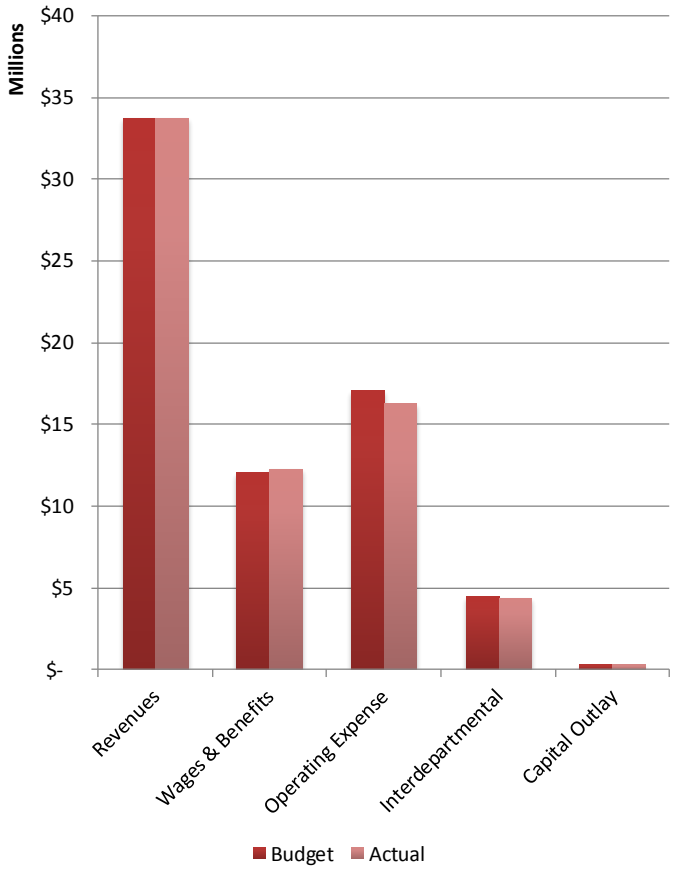
Project/Year	Budget	Spent	Remaining	Status
Project 1	$ -	$ -	$ -	0%
Project 2	-	-	-	0%
Project 3	-	-	-	0%
Project 4	-	-	-	0%
Total	$ -	$ -	$ -	

Communication: Financial Statements ? December (Finance Director)

Special Revenue Fund

(Budget to Actual)
Year to Date December 31, 2016

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 33,679,248	$ 33,690,996	$ 11,748	100%
Wages & Benefits	(12,023,788)	(12,230,028)	(206,240)	102%
Operating Expense	(17,003,546)	(16,232,411)	771,135	95%
Interdepartmental	(4,468,870)	(4,356,849)	112,021	97%
Capital Outlay	(248,070)	(262,408)	(14,338)	106%
Total Expenses	(33,744,274)	(33,081,696)	662,578	98%
Other Financing	(81,699)	(81,699)	-	100%
Change in Fund Balance	$ (146,725)	$ 527,601	$ 674,326	360%



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

Communication: Financial Statements ? December (Finance Director)

Special Revenue Fund (Variance Change)

Year to Date December 31, 2016

	Variance		
	Prior Month	Current Month	Change
Revenues	$ (643,771)	$ 11,748	$ 655,519
Wages & Benefits	(186,440)	(206,240)	(19,800)
Operating Expense	773,897	771,135	(2,762)
Interdepartmental	79,308	112,021	32,713
Capital Outlay	(167,967)	(14,338)	153,629
Total Expenses	498,798	662,578	163,780
Other Financing	-	-	-
Change in Fund Balance	$ (144,973)	$ 674,326	$ 819,299

- Revenues are more than budgeted. The current month change was a positive change mainly due to federal grant revenue, state grant revenue, business licenses, and H&HS payments from clients being more than budgeted.
- Negative Wage & Benefits variance reflects higher than budgeted expenses. The turnover ratios used for budgeting was 3.5%. The actual experience was 2.0%.
- Operating Expense variance was a positive result. Year to date operating expenditures were primarily less than budget in purchased services due to fluctuation in client needs. Repairs & maintenance also reflects positive, but more than budget in general operating and bad debt expense did occur.
- Capital Outlay current month change reflects expenditures budgeted for December occurring in an earlier month.

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

Communication: Financial Statements ? December (Finance Director)

Special Revenue Fund – Department/Division Analysis

Year to Date December 31, 2016

Overall Budget

Department	Variances Revenue	Expenditures	Other Financing	Total	% of Outflow
Community Programs	$ 62,544	$ 369,108	$ -	$ 431,652	2.70%
Economic Support	(67,819)	236,019	-	168,200	4.30%
Elder Services	23,971	12,610	-	36,581	2.40%
HHS Administration	(1,122)	(27,191)	-	(28,313)	-30.19%
Public Health Service	(6,413)	(5,008)	-	(11,421)	-0.40%
Public Safety Sp Rev	(42,967)	(23,208)	-	(66,175)	0.00%
Social Services	43,554	100,251	-	143,805	1.54%
Total	**$ 11,748**	**$ 662,581**	**$ -**	**$ 674,329**	

Overtime

Department	Overtime Budget	Actual	$ Variance	% Variance
Community Programs	$ 9,262	$ 13,210	$ (3,948)	-42.63%
Economic Support	41,000	16,002	24,998	60.97%
Elder Services	3,200	7,470	(4,270)	-133.44%
HHS Administration	-	475	(475)	-100.00%
Public Health Service	3,000	2,759	241	8.03%
Public Safety Sp Rev	-	-	-	0.00%
Social Services	35,000	36,269	(1,269)	-3.63%
Total	**$ 91,462**	**$ 76,185**	**$ 15,277**	16.70%

- Community Programs – Revenue variance due to less than budgeted state grants but more than budgeted HHS payment revenue; Expenditure variance due to more than budgeted expenses for personnel expenses and less than budgeted expenses for purchased services (HHS client services).
- Economic Support- Expenditure variance due to less than budgeted expenses for personnel related expenses and less than budgeted expenses for interdepartmental charges.
- HHS Administration – Expenditure variance due to more than budgeted expenses for personnel expenses, general operating, and interdepartmental charges but less than budgeted expenses for purchased services and repairs & maintenance.
- Social Services - Expenditure variance due to more than budgeted expenses for personnel expenses but less than budgeted expenses for professional services, HHS client services, and interdepartmental charges.

Communication: Financial Statements ? December (Finance Director)

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

Health & Human Services

2016 – 4th Quarter Financial Report

General Operating (4th Quarter - 2016)

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 33,593,861	$ 33,648,576	$ 54,715	100.16%
Wages & Benefits	(12,023,788)	(12,230,028)	(206,240)	101.72%
Operating Expense	(16,994,534)	(16,200,191)	794,343	95.33%
Interdepartmental	(4,468,870)	(4,356,849)	112,021	97.49%
Capital Outlay	(248,070)	(262,408)	(14,338)	105.78%
Total Expenses	(33,735,262)	(33,049,476)	685,786	97.97%
Other Financing	-	-	-	N/A
Change in Fund Balance	$ (141,401)	$ 599,100	$ 740,501	423.69%
Required Operating Levy	$ 13,440,802	Annual		

Debt Service (Annual Costs - 2016)

	Principal	Interest	Total	% of Total
2008 Bonds	$ 18,900	$ 1,210	$ 20,110	3.00%
2010 RZED Bonds	5,535	467	6,002	0.90%
2010 BABS - B Bonds	19,750	3,022	22,772	3.00%
2013 GO Bond	12,900	442	13,342	1.00%
2014 GO Bond	-	-	-	
2015 GO Bond	-	-	-	
2016 refunding	-	1,055	1,055	2.00%
Total Debt Service	$ 57,085	$ 6,196	$ 63,281	
Required Debt Levy	$ 63,281	Annual		

Total Annual Levy **$ 13,504,083**

5 Year Plan Status

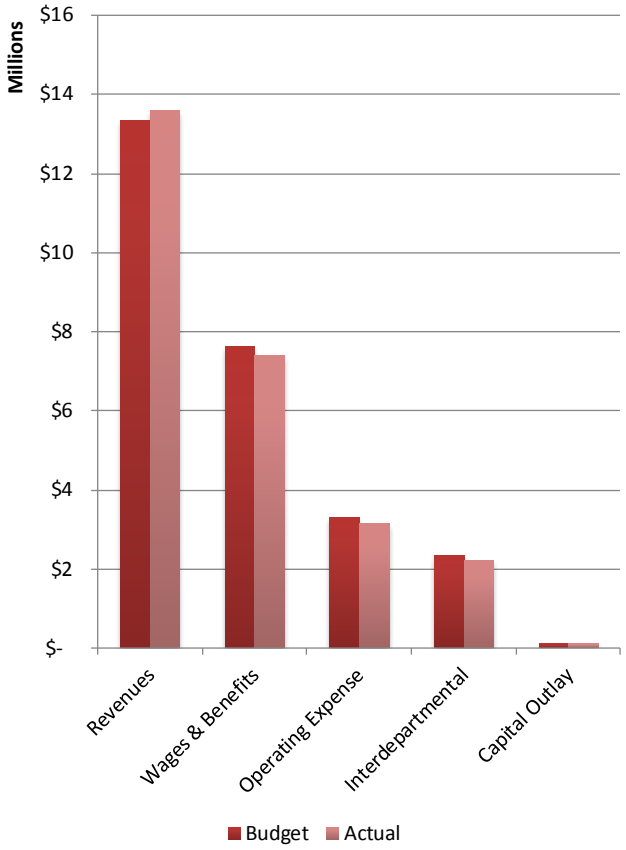
Project/Year	Budget	Spent	Remaining	Status
HHS Software Upgrade (14)	1,060,911	514,746	$ 546,165	49%
	-	-	-	0%
	-	-	-	0%
Total	$ 1,060,911	$ 514,746	$ 546,165	

Communication: Financial Statements ? December (Finance Director)

Enterprise Fund (Budget to Actual)

Year to Date December 31, 2016

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 13,299,550	$ 13,583,982	$ 284,432	102%
Wages & Benefits	(7,596,123)	(7,379,300)	216,823	97%
Operating Expense	(3,299,128)	(3,122,472)	176,656	95%
Interdepartmental	(2,326,770)	(2,185,981)	140,789	94%
Capital Outlay	(116,240)	(116,094)	146	100%
Total Expenses	(13,338,261)	(12,803,847)	534,414	96%
Other Financing	-	-	-	N/A
Change in Fund Balance	$ (38,711)	$ 780,135	$ 818,846	2015%



Communication: Financial Statements ? December (Finance Director)

Enterprise Fund includes Rocky Knoll

Enterprise Fund (Variance Change)

Year to Date December 31, 2016

	Prior Month	Current Month	Variance Change
Revenues	$ 268,966	$ 284,432	$ 15,466
Wages & Benefits	228,465	216,823	(11,642)
Operating Expense	297,697	176,656	(121,041)
Interdepartmental	116,465	140,789	24,324
Capital Outlay	(46,307)	146	46,453
Total Expenses	596,320	534,414	(61,906)
Other Financing	-	-	-
Change in Fund Balance	$ 865,286	$ 818,846	$ (46,440)

- Revenues for December were more than budgeted. The current month change was mainly in health care services revenue. Budgeted census for December was 128, average census for December was 135.61.
- Positive Wages & Benefits expense variance reflects lower than budgeted expenses mainly due to vacancies in Nurses.
- Operating Expenses overall are lower than budgeted. The current month change is due to more than budgeted repairs & maintenance (budgeted to a prior month), maintenance equipment, general supplies (budgeted to a prior month), and general operating.
- Capital Outlay variance reflects lower than budgeted expenses. The current month change is due to the purchase of a therapy machine in November which was included as a budget adjustment for December.

Enterprise Fund includes Rocky Knoll

Communication: Financial Statements ? December (Finance Director)

Enterprise Fund – Department Analysis

Year to Date December 31, 2016

Overall Budget

Department	Variances Revenue	Expenditures	Other Financing	Total	% of Outflow
Rocky Knoll	$ 284,432	$ 534,415	$ -	$ 818,847	6.14%
Total	**$ 284,432**	**$ 534,415**	**$ -**	**$ 818,847**	

Overtime

Department	Overtime Budget	Actual	$ Variance	% Variance
Rocky Knoll	$ 413,281	$ 441,416	$ (28,135)	-6.81%
Total	**$413,281**	**$441,416**	**$ (28,135)**	

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

Communication: Financial Statements ? December (Finance Director)

Rocky Knoll

2016 – 4th Quarter Financial Report

General Operating (4th Quarter - 2016)

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 13,299,550	$ 13,583,982	$ 284,432	102.14%
Wages & Benefits	(7,596,123)	(7,379,300)	216,823	97.15%
Operating Expense	(3,299,128)	(3,122,472)	176,656	94.65%
Interdepartmental	(2,326,770)	(2,185,981)	140,789	93.95%
Capital Outlay	(116,240)	(116,094)	146	99.87%
Total Expenses	(13,338,261)	(12,803,847)	534,414	95.99%
Other Financing	-	-	-	N/A
Change in Fund Balance	$ (38,711)	$ 780,135	$ 818,846	2015.28%
Required Operating Levy	$ 885,197	Annual		

Debt Service (Annual Costs - 2016)

	Principal	Interest	Total	% of Total
2014 Refunding	$ 450,000	$ 33,413	$ 483,413	100.00%
2010 RZED Bonds	3,075	259	3,334	0.50%
2010 BABS - B Bonds	23,700	3,627	27,327	3.00%
2013 GO Bond	-	-	-	
2014 GO Bond	-	-	-	
2015 GO Bond	6,900	5,655	12,555	3.00%
2016 refunding	-	79	79	0.17%
Total Debt Service	$ 483,675	$ 43,033	$ 526,708	
Required Debt Levy	$ 526,708	Annual		

Total Annual Levy **$ 1,411,905**

5 Year Plan Status

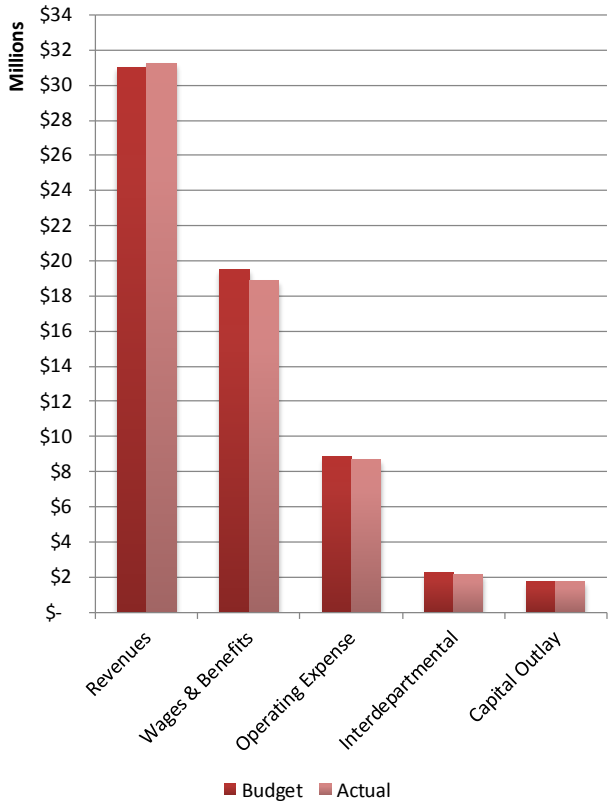
Project/Year	Budget	Spent	Remaining	Status
A & B Building Flooring upgrades (16)	$ 257,000	$ 256,845	$ 155	100%
Project 2	-	-	-	0%
Project 3	-	-	-	0%
Project 4	-	-	-	0%
Total	$ 257,000	$ 256,845	$ 155	

Communication: Financial Statements ? December (Finance Director)

Internal Services (Budget to Actual)

Year to Date December 31, 2016

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 31,019,179	$ 31,186,416	$ 167,237	101%
Wages & Benefits	(19,519,507)	(18,816,851)	702,656	96%
Operating Expense	(8,790,860)	(8,648,955)	141,905	98%
Interdepartmental	(2,191,633)	(2,156,293)	35,340	98%
Capital Outlay	(1,716,781)	(1,695,793)	20,988	99%
Total Expenses	(32,218,781)	(31,317,892)	900,889	97%
Other Financing	(587,581)	(587,581)	-	100%
Change in Fund Balance	$ (1,787,183)	$ (719,057)	$ 1,068,126	40%



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

Communication: Financial Statements ? December (Finance Director)

Internal Services (Variance Change)

Year to Date December 31, 2016

	Prior Month	Variance Current Month	Change
Revenues	$ 1,415,981	$ 167,237	$ (1,248,744)
Wages & Benefits	697,525	702,656	5,131
Operating Expense	(375,624)	141,905	517,529
Interdepartmental	29,595	35,340	5,745
Capital Outlay	(181,540)	20,988	202,528
Total Expenses	169,956	900,889	730,933
Other Financing	-	-	-
Change in Fund Balance	$ 1,585,937	$ 1,068,126	$ (517,811)

- Revenues for December were less than budgeted. State and municipal revenue December was less than budgeted (but more than budget in prior months).
- Positive Wage & Benefits variance reflects lower than budgeted expenses mainly due to Employee Benefits and Insurance claims expense.
- Operating Expenses overall are lower than budgeted. The current month positive change was mainly due to purchased services and roadway expense being less than budget while repairs & maintenance, right of way, and diesel fuel expense were more than budget.
- Capital Outlay variance reflects lower than budgeted expenses. The current month positive change is due to about $350k in land being budgeted for December but expenditures were made in prior months.

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

Communication: Financial Statements ? December (Finance Director)

Internal Service Fund – Department Analysis

Year to Date December 31, 2016

Overall Budget

Department	Variances Revenue	Expenditures	Other Financing	Total	% of Outflow
Employee Benefits & Insurance	$ (109,516)	$ 723,644	$ -	$ 614,128	4.68%
Highway	279,040	(138,476)	-	140,564	0.87%
Information Technology	24,065	289,369	-	313,434	14.43%
Insurance/Telephone	(26,352)	26,352	-	-	0.00%
Total	**$ 167,237**	**$ 900,889**	**$ -**	**$ 1,068,126**	

Overtime

Department	Overtime Budget	Actual	$ Variance	% Variance
Employee Benefits & Insurance	$ -	$ -	$ -	0.00%
Highway	450,000	443,023	6,977	1.55%
Information Systems	500	1,010	(510)	-102.00%
Insurance/Telephone	-	-	-	0.00%
Total	**$ 450,500**	**$ 444,033**	**$ 6,467**	1.44%

- Employee Benefits & Insurance – Revenue is less than budgeted for insurance & employee revenue and more than budget for other misc revenue; Expenditures are less than budgeted for personnel related expenses and more than budgeted for operating expenses.
- Highway – Revenue - $350k more in intergovernmental revenue and $63k less in other misc revenue than budgeted; Expenditure variance due to $73k more than budget for personnel related expenses, $111k more than budget in operating expenses, and $37k less than budget for interdepartmental charges.
- IT – Expenditures – $120k less than budget in purchased services, $112k less in repair & maintenance, $44k less in general operating than budgeted, and $12k less than budgeted for computer equipment in capital outlay.

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

Communication: Financial Statements ? December (Finance Director)

Employee Benefits & Insurance

2016 – 4th Quarter Financial Report

General Operating (4th Quarter - 2016)

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 12,817,802	$ 12,708,286	$ (109,516)	99.15%
Wages & Benefits	(12,990,414)	(12,209,068)	781,346	93.99%
Operating Expense	(96,328)	(154,030)	(57,702)	159.90%
Interdepartmental	(33,825)	(33,825)	-	100.00%
Capital Outlay	-	-	-	N/A
Total Expenses	(13,120,567)	(12,396,923)	723,644	94.48%
Other Financing	-	-	-	N/A
Change in Fund Balance	$ (302,765)	$ 311,363	$ 614,128	102.84%
Required Operating Levy	$ -	Annual		

Debt Service (Annual Costs - 2016)

	Principal	Interest	Total	% of Total
2008 Bonds	$ -	$ -	$ -	
2010 RZED Bonds	-	-	-	
2010 BABS - B Bonds	-	-	-	
2013 GO Bond	-	-	-	
2014 GO Bond	-	-	-	
2015 GO Bond				
2016 refunding				
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%
Project 4	-	-	-	0%
Total	$ -	$ -	$ -	

Communication: Financial Statements ? December (Finance Director)

Highway

2016 – 4th Quarter Financial Report

General Operating (4th Quarter - 2016)

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 15,313,796	$ 15,592,836	$ 279,040	101.82%
Wages & Benefits	(5,968,761)	(6,041,326)	(72,565)	101.22%
Operating Expense	(6,523,650)	(6,634,940)	(111,290)	101.71%
Interdepartmental	(2,042,756)	(2,006,096)	36,660	98.21%
Capital Outlay	(1,660,416)	(1,651,697)	8,719	99.47%
Total Expenses	(16,195,583)	(16,334,059)	(138,476)	100.86%
Other Financing	60,995	60,995	-	100.00%
Change in Fund Balance	$ (820,792)	$ (680,228)	$ 140,564	82.87%
Required Operating Levy	$ 4,398,212	Annual		

Debt Service (Annual Costs - 2016)

	Principal	Interest	Total	% of Total
2008 Bonds	$ 264,600	$ 16,937	$ 281,537	42.00%
2010 RZED Bonds	212,790	17,945	230,735	35.00%
2010 BABS - B Bonds	578,280	88,497	666,777	73.00%
2013 GO Bond	967,500	33,150	1,000,650	75.00%
2014 GO Bond	283,000	89,690	372,690	20.00%
2015 GO Bond	133,400	109,331	242,731	58.00%
2016 refunding	-	18,252	18,252	39.00%
Total Debt Service	$ 2,439,570	$ 373,802	$ 2,813,372	
Required Debt Levy	$ 2,813,372	Annual		

Total Annual Levy **$ 7,211,584**

5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
Bridge on CTH RR (15)	60,000	55,181	4,819	92%
Reconstruction of CTH A from Sth 28 to CTH EE (15)	1,250,000	766,589	483,411	61%
Reconstruction of CTH OK from CTH EE to CTH V (15)	1,843,760	252,652	1,591,108	14%
Bridge on CTH FF (16)	50,000	47,456	2,544	95%
Transportation Complex (16)	1,800,740	427,865	1,372,875	24%
Total	$ 5,004,500	$ 1,549,743	$ 3,454,757	

Communication: Financial Statements ? December (Finance Director)

Information Technology

2016 – 4th Quarter Financial Report

General Operating (4th Quarter - 2016)

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 2,156,358	$ 2,180,423	$ 24,065	101.12%
Wages & Benefits	(560,332)	(566,457)	(6,125)	101.09%
Operating Expense	(1,439,659)	(1,155,114)	284,545	80.24%
Interdepartmental	(115,052)	(116,372)	(1,320)	101.15%
Capital Outlay	(56,365)	(44,096)	12,269	78.23%
Total Expenses	(2,171,408)	(1,882,039)	289,369	86.67%
Other Financing	(648,576)	(648,576)	-	100.00%
Change in Fund Balance	$ (663,626)	$ (350,192)	$ 313,434	52.77%
Required Operating Levy	$ 3,066	Annual		

Debt Service (Annual Costs - 2016)

	Principal	Interest	Total	% of Total
2008 Bonds	$ 53,550	$ 3,428	$ 56,978	8.50%
2010 RZED Bonds	30,750	2,593	33,343	5.00%
2010 BABS - B Bonds	55,300	8,463	63,763	7.00%
2013 GO Bond	25,800	884	26,684	2.00%
2014 GO Bond	-	-	-	
2015 GO Bond	18,400	15,080	33,480	8.00%
2016 refunding	-	3,377	3,377	7.00%
Total Debt Service	$ 183,800	$ 33,825	$ 217,625	
Required Debt Levy	$ 217,625	Annual		

Total Annual Levy **$ 220,691**

5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
Payroll Conversion (12)	527,832	481,188	$ 46,644	91%
Fiber Network Initiative (15-16)	3,289,542	716,669	2,572,873	22%
Remodel IT Office and Data Center (15)	318,799	203,538	115,261	64%
Disaster Recovery Site	170,000	122,058	47,942	72%
			-	0%
Total	$ 4,306,173	$ 1,523,453	$ 2,782,720	

Communication: Financial Statements ? December (Finance Director)

Insurance & Telephone

2016 – 4th Quarter Financial Report

General Operating (4th Quarter - 2016)

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 731,223	$ 704,871	$ (26,352)	96.40%
Wages & Benefits	-	-	-	N/A
Operating Expense	(731,223)	(704,871)	26,352	96.40%
Interdepartmental	-	-	-	N/A
Capital Outlay	-	-	-	N/A
Total Expenses	(731,223)	(704,871)	26,352	96.40%
Other Financing	-	-	-	N/A
Change in Fund Balance	$ -	$ -	$ -	N/A
Required Operating Levy	$ -	Annual		

Debt Service (Annual Costs - 2016)

	Principal	Interest	Total	% of Total
2008 Bonds	$ -	$ -	$ -	
2010 RZED Bonds	-	-	-	
2010 BABS - B Bonds	-	-	-	
2013 GO Bond	-	-	-	
2014 GO Bond	-	-	-	
2015 GO Bond				
2016 refunding				
Total Debt Service	$ -	$ -	$ -	
Required Debt Levy	$ -	Annual		

Total Annual Levy **$ -**

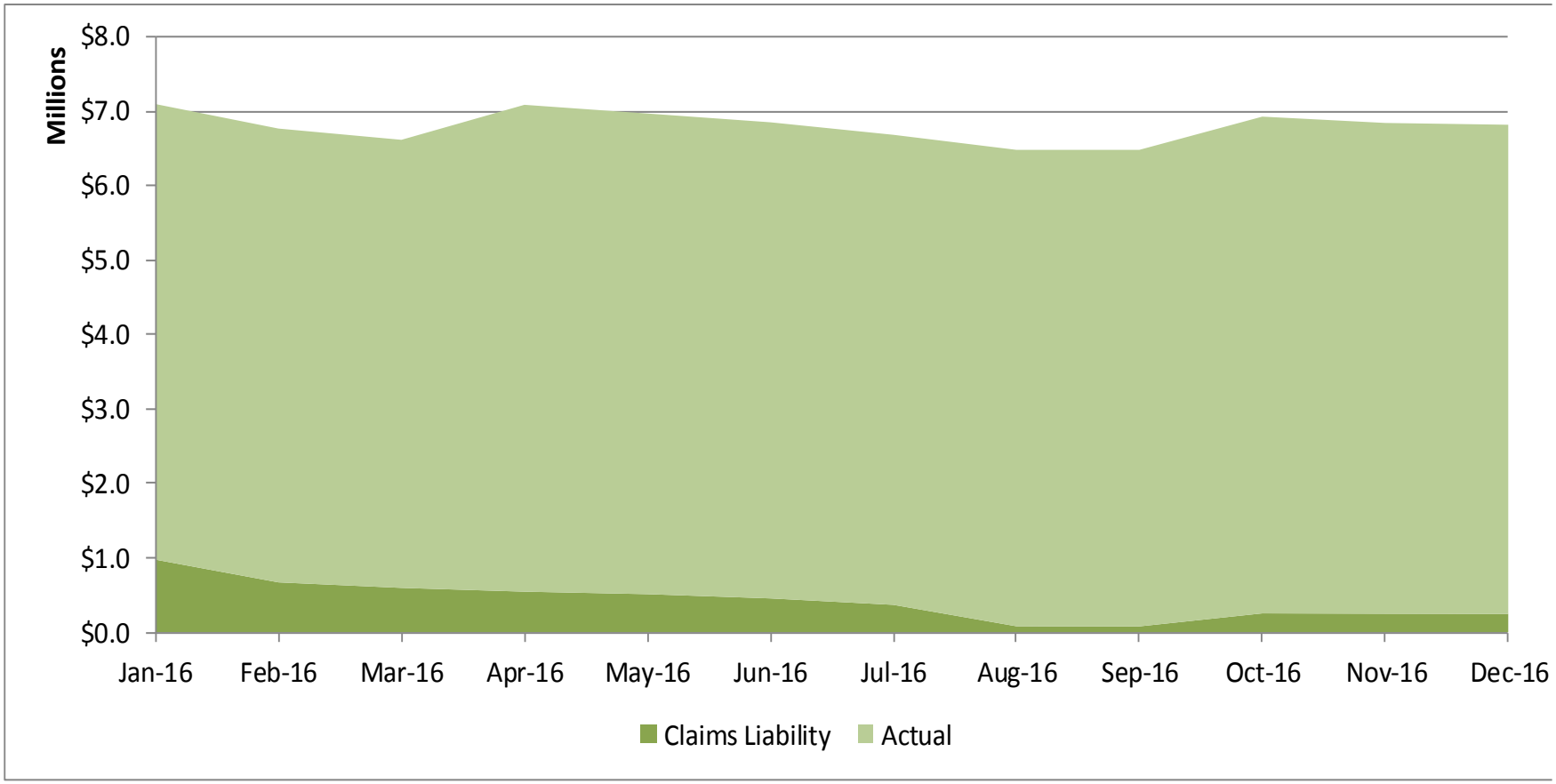
5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
Project 1	$ -	$ -	$ -	0%
Project 2	-	-	-	0%
Project 3	-	-	-	0%
Project 4	-	-	-	0%
Total	$ -	$ -	$ -	

Communication: Financial Statements ? December (Finance Director)

Internal Services – Insurance Reserves

(Health – 12 Month Rolling History)



Communication: Financial Statements ? December (Finance Director)

Questions…

4th Quarter Variances

Ending

December 31, 2016

Communication: 4th Quarter Variances ? 2016 (Finance Director)

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* This report shows variance limits that are equal to or greater than $1,000.00.
The Sheriff's Department, Health & Human Service Fund, Rocky Knoll, Employee Benefits & Insurance, Highway, and Insurance & Telephone shows variance limits that are equal to or greater than $2,000.00.

Communication: 4th Quarter Variances ? 2016 (Finance Director)

VARIANCE REPORT FOR DEPARTMENT -- AIRPORT
FOR THE QUARTER ENDING 12/31/2016

G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE	POSITIVE/ NEGATIVE
Public Charges for Services			
Public Works	2,036.72	Positive variance due to fuel flowage fees greater than budgeted.	Positive
Personnel Related Expenditure			
Wages	(341.57)	Negative variance due to December snow and employee on leave	Negative
Overtime	(3,715.78)	Negative variance due to December snow and employee on leave	
Operating Expenses			
Purchased Services	1,532.41	Positive variance due to utilities under budget	Positive
Repair & Maintenance	(5,200.09)	Negative variance due to unexpected electrical repairs not budgeted.	Negative
General Operating	16,185.16	Positive variance due to diesel fuel and deicing costs under budget	Positive
Interdepartmental Charges			
Repair and Maintenance	10,554.78	Positive variance due to highway interdepartmental work not completed	Positive
TOTAL	**21,051.63**		**Positive**

Communication: 4th Quarter Variances ? 2016 (Finance Director)

R5510512

SC0187

County Airport

County of Sheboygan

Variance Analysis by Company

As of 12/31/2016

2/15/2017

Page - 1

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						
16,433.00	28.3	16,433.87	39.4	.87		411000 Property Tax Levy	197,206.00	43.7	197,206.00	43.5		
16,433.00	28.3	16,433.87	39.4	.87		410000 Taxes	197,206.00	43.7	197,206.00	43.5		
						420000 Intergovernmental Rev						
						450000 Public Charges for Se						
23,922.00	41.2	24,973.73	59.9	1,051.73	4.4	453000 Public Works	233,805.00	51.8	235,841.72	52.0	2,036.72	.9
23,922.00	41.2	24,973.73	59.9	1,051.73	4.4	450000 Public Charges for Se	233,805.00	51.8	235,841.72	52.0	2,036.72	.9
						460000 Interest and Other Re						
17,500.00	30.1	68.34	.2	17,431.66-	99.6	466000 Other Miscellaneous	17,500.00	3.9	17,439.76	3.8	60.24-	.3
17,500.00	30.1	68.34	.2	17,431.66-	99.6	460000 Interest and Other Re	17,500.00	3.9	17,439.76	3.8	60.24-	.3
						470000 Interdepartmental Rev						
220.00	.4	220.00	.5			476000 Other Interdepartmen	2,640.00	.6	2,640.00	.6		
220.00	.4	220.00	.5			470000 Interdepartmental Rev	2,640.00	.6	2,640.00	.6		
58,075.00	100.0	41,695.94	100.0	16,379.06-	28.2	400000 Revenues	451,151.00	100.0	453,127.48	100.0	1,976.48	.4
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
15,846.00	27.3	20,090.19	48.2	4,244.19-	26.8	511000 Wages	189,262.00	42.0	193,319.35	42.7	4,057.35-	2.1
2,144.00	3.7	2,633.19	6.3	489.19-	22.8	512000 Benefits	25,861.00	5.7	25,635.90	5.7	225.10	.9
17,990.00	31.0	22,723.38	54.5	4,733.38-	26.3	510000 Personnel Related Exp	215,123.00	47.7	218,955.25	48.3	3,832.25-	1.8
						530000 Operating Expenses						
15,035.00	25.9	4,108.79	9.9	10,926.21	72.7	531000 Purchased Services	50,100.00	11.1	48,567.59	10.7	1,532.41	3.1
9,275.00	16.0	9,235.58	22.1	39.42	.4	532000 Repair & Maintenance	21,075.00	4.7	26,275.09	5.8	5,200.09-	24.7
5,460.00	9.4	3,020.57	7.2	2,439.43	44.7	533000 General Operating	53,412.00	11.8	37,226.84	8.2	16,185.16	30.3
59.00	.1			59.00	100.0	534000 Fixed Charges	740.00	.2	673.61	.1	66.39	9.0
29,829.00	51.4	16,364.94	39.2	13,464.06	45.1	530000 Operating Expenses	125,327.00	27.8	112,743.13	24.9	12,583.87	10.0
						550000 Interdepartmental Cha						
4,278.00	7.4	4,389.52	10.5	111.52-	2.6	551000 Employee Related Ins	55,533.00	12.3	55,152.65	12.2	380.35	.7
734.00	1.3	730.75	1.8	3.25	.4	551900 Insurance Charges	8,769.00	1.9	8,769.00	1.9		
970.00	1.7	376.35	.9	593.65	61.2	552000 Repairs & Maintenanc	42,105.00	9.3	31,550.22	7.0	10,554.78	25.1
1,354.00	2.3	1,191.71	2.9	162.29	12.0	553000 System Operation Cha	15,263.00	3.4	15,036.88	3.3	226.12	1.5
594.00	1.0	594.66	1.4	.66-	.1	556000 Other Interdepartmen	7,136.00	1.6	7,135.92	1.6		

Communication: 4th Quarter Variances ? 2016 (Finance Director)

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
7,930.00	13.7	7,282.99	17.5	647.01	8.2	550000 Interdepartmental Cha	128,806.00	28.6	117,644.67	26.0	11,161.33	8.7
						560000 Capital Outlay						
						570000 Depreciation						
55,749.00	96.0	46,371.31	111.2	9,377.69	16.8	500000 Expense/Expenditure	469,256.00	104.0	449,343.05	99.2	19,912.95	4.2
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
2,326.00	4.0	4,675.37-	11.2	7,001.37-	301.0	Current Change in Fund Balance	18,105.00-	4.0	3,784.43	.8	21,889.43	120.9

Communication: 4th Quarter Variances ? 2016 (Finance Director)

VARIANCE REPORT FOR DEPARTMENT -- BUILDING SERVICES
FOR THE QUARTER ENDING 12/31/2016

G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE	POSITIVE/ NEGATIVE
Interest and Other Revenue			
Other Miscellaneous	2,825.39	Unbudgeted revenue for cell phones, Focus on Energy and auction sales.	Positive
Interdepartmental Revenue			
Repairs & Maintenance	(9,561.65)	Use of County electrician 42% what expected year-to-date due to time spent on Radio project.	Negative
Other Interdepartmental Charges	64,463.47	Reimbursement for County electrician workload on Radio Project unexpected.	Positive
Personnel Related Expenditure			
Wages	(8,860.63)	Over-budget 0.7% from merit raises higher than overall budgeted amount.	Negative
Overtime	(5,688.59)	Over-budget 39% due to snow removal and vacancies.	
Benefits	5,769.65	Under-budget due to partially vacant maintenance worker position.	Positive
Operating Expenses			
Purchased Services	(13,943.28)	Net utility use due to electricity 12% over-budget while natural gas 26% under-budget.	Negative
Repair and Maintenance	201,412.51	Under-budget 41% mostly from incomplete flooring replacements (postponed to 2017) and reduced air conditioning replacements.	Positive
General Operating	80,545.26	Under-budget 38% mostly from unspent contingency funds, plus fewer maintenance supply purchases year-to-date.	Positive
Interdepartmental Charges			
Employee Related Ins	2,211.50	Health and dental insurance under-budget due to partially vacant maintenance worker and cleaner positions.	Positive
Repair and Maintenance	(4,721.71)	Over-budget 33% due to Highway Department snow removal.	Negative
Capital Outlay	3,801.45	Under-budget 3.4%; Courthouse boiler replacement.	Positive
TOTAL	**318,253.37**		**Positive**

Communication: 4th Quarter Variances ? 2016 (Finance Director)

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						
221,592.00	83.1	221,591.25	81.4	.75-		411000 Property Tax Levy	2,659,095.00	82.7	2,659,095.00	81.3		
221,592.00	83.1	221,591.25	81.4	.75-		410000 Taxes	2,659,095.00	82.7	2,659,095.00	81.3		
						420000 Intergovernmental Rev						
						450000 Public Charges for Se						
						460000 Interest and Other Re						
2,811.00	1.1	2,721.67	1.0	89.33-	3.2	462000 Rent Revenue	34,740.00	1.1	34,340.04	1.0	399.96-	1.2
		176.16	.1	176.16		466000 Other Miscellaneous	12,398.00	.4	15,223.39	.5	2,825.39	22.8
2,811.00	1.1	2,897.83	1.1	86.83	3.1	460000 Interest and Other Re	47,138.00	1.5	49,563.43	1.5	2,425.43	5.1
						470000 Interdepartmental Rev						
1,833.00	.7	735.59	.3	1,097.41-	59.9	472000 Repairs & Maintenanc	22,500.00	.7	12,938.35	.4	9,561.65-	42.5
30.00				30.00-	100.0	473000 System Operation Rev	360.00		245.35		114.65-	31.8
40,383.00	15.1	46,889.64	17.2	6,506.64	16.1	476000 Other Interdepartmen	484,601.00	15.1	549,064.47	16.8	64,463.47	13.3
42,246.00	15.8	47,625.23	17.5	5,379.23	12.7	470000 Interdepartmental Rev	507,461.00	15.8	562,248.17	17.2	54,787.17	10.8
266,649.00	100.0	272,114.31	100.0	5,465.31	2.0	400000 Revenues	3,213,694.00	100.0	3,270,906.60	100.0	57,212.60	1.8
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
107,307.00	40.2	136,246.45	50.1	28,939.45-	27.0	511000 Wages	1,287,771.00	40.1	1,302,320.22	39.8	14,549.22-	1.1
15,197.00	5.7	16,930.61	6.2	1,733.61-	11.4	512000 Benefits	182,438.00	5.7	176,668.35	5.4	5,769.65	3.2
122,504.00	45.9	153,177.06	56.3	30,673.06-	25.0	510000 Personnel Related Exp	1,470,209.00	45.7	1,478,988.57	45.2	8,779.57-	.6
						530000 Operating Expenses						
49,310.00	18.5	67,726.51	24.9	18,416.51-	37.3	531000 Purchased Services	584,985.00	18.2	598,928.28	18.3	13,943.28-	2.4
13,637.00	5.1	34,346.47	12.6	20,709.47-	151.9	532000 Repair & Maintenance	496,945.00	15.5	295,532.49	9.0	201,412.51	40.5
45,391.00	17.0	18,245.60	6.7	27,145.40	59.8	533000 General Operating	209,025.00	6.5	128,479.74	3.9	80,545.26	38.5
108,338.00	40.6	120,318.58	44.2	11,980.58-	11.1	530000 Operating Expenses	1,290,955.00	40.2	1,022,940.51	31.3	268,014.49	20.8
						550000 Interdepartmental Cha						
30,488.00	11.4	27,698.67	10.2	2,789.33	9.1	551000 Employee Related Ins	365,999.00	11.4	363,787.50	11.1	2,211.50	.6
2,678.00	1.0	2,091.94	.8	586.06	21.9	551900 Insurance Charges	32,210.00	1.0	31,617.70	1.0	592.30	1.8
1,041.00	.4	6,195.25	2.3	5,154.25-	495.1	552000 Repair & Maint Charg	14,250.00	.4	18,971.71	.6	4,721.71-	33.1
5,760.00	2.2	5,494.88	2.0	265.12	4.6	553000 System Operation Cha	69,151.00	2.2	68,959.84	2.1	191.16	.3
39,967.00	15.0	41,480.74	15.2	1,513.74-	3.8	550000 Interdepartmental Cha	481,610.00	15.0	483,336.75	14.8		

Communication: 4th Quarter Variances ? 2016 (Finance Director)

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						
17,815.00	6.7	26,444.00	9.7	8,629.00-	48.4	565000 Machinery & Equipmen	111,639.00	3.5	107,837.55	3.3	3,801.45	3.4
						567000 Vehicles	37,856.00	1.2	37,856.00	1.2		
17,815.00	6.7	26,444.00	9.7	8,629.00-	48.4	560000 Capital Outlay	149,495.00	4.7	145,693.55	4.5	3,801.45	2.5
						570000 Depreciation						
						580000 Debt Service						
288,624.00	108.2	341,420.38	125.5	52,796.38-	18.3	500000 Expense/Expenditure	3,392,269.00	105.6	3,130,959.38	95.7	261,309.62	7.7
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
						724403 Fund Transfer Out	30,000.00	.9	30,000.00	.9		
						720000 Transfer to Other Fun	30,000.00	.9	30,000.00	.9		
						700000 Other Financing Uses	30,000.00	.9	30,000.00	.9		
21,975.00-	8.2	69,306.07-	25.5	47,331.07-	215.4	Current Change in Fund Balance	208,575.00-	6.5	109,947.22	3.4	318,522.22	152.7

Communication: 4th Quarter Variances ? 2016 (Finance Director)

VARIANCE REPORT FOR DEPARTMENT -- CLERK OF COURTS
FOR THE QUARTER ENDING 12/31/2016

G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE	POSITIVE/ NEGATIVE
Intergovernmental Revenues			
State Grants	14,274.94	Our interpreter reimbursement along with our July-Dec Court Support Fee was higher than budgeted resulting in a positive variance for the year.	Positive
Fines, Forfeits, & Penalties			
Law & Ordinance Violations	38,859.10	Use of state tax refund intercept program along with our other daily collection efforts results in a positive variance for the year.	Positive
Public Charges for Services			
General Government	17,997.31	Use of state tax refund intercept program, court ordered bond forfeitures along with our daily collection efforts results in a positive variance for the year.	Positive
Interdepartmental Revenue			
Other Interdepartmental Revenue	7,596.53	Positive variance results from Child Support Agency block time resulting in higher charges to the CSA.	Positive
Personnel Related Expenditure			
Wages	8,628.42	Vacant position in the fourth quarter results in a positive variance for the	Positive
Benefits	4,153.78	Positive variance results from vacant position, pre-taxed deductions for 125 and deferred comp.	Positive
Operating Expenses			
Purchased Services	(109,397.87)	Greater than budgeted costs for psychologists, indigent counsel appointments and Guardian ad Litem appointments and interpreters results in a negative variance for the year.	Negative
General Operating	(2,656.15)	Greater than budgeted costs for transcripts and legal books results in a negative variance for the period.	Negative
Interdepartmental Charges			
Employee Related Ins	27,450.44	Positive variance in health insurance results from an employee going from family to single plan along with a retiree replacement choosing single plan.	Positive
Capital Outlay	101,536.98	Sound system project not yet completed results in a positive variance for the year.	Positive
TOTAL	**108,443.48**		**Positive**

R5510512

SC0191

Clerk Of Courts

County of Sheboygan

Variance Analysis by Company

As of 12/31/2016

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Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
83,936.00	45.4	83,936.13	42.6	.13		411000 Property Tax Levy	1,007,234.00	44.7	1,007,234.00	43.2		
83,936.00	45.4	83,936.13	42.6	.13		410000 Taxes	1,007,234.00	44.7	1,007,234.00	43.2		
						420000 Intergovernmental Rev						
37,485.10	20.3	42,946.41	21.8	5,461.31	14.6	423000 State Grants	482,342.00	21.4	496,616.94	21.3	14,274.94	3.0
37,485.10	20.3	42,946.41	21.8	5,461.31	14.6	420000 Intergovernmental Rev	482,342.00	21.4	496,616.94	21.3	14,274.94	3.0
						440000 Fines, Forfeits and P						
24,082.00	13.0	21,672.49	11.0	2,409.51-	10.0	441000 Law and Ordinance Vi	289,000.00	12.8	327,859.10	14.1	38,859.10	13.4
24,082.00	13.0	21,672.49	11.0	2,409.51-	10.0	440000 Fines, Forfeits and P	289,000.00	12.8	327,859.10	14.1	38,859.10	13.4
						450000 Public Charges for Se						
36,423.00	19.7	45,513.77	23.1	9,090.77	25.0	451000 General Government	437,100.00	19.4	455,097.31	19.5	17,997.31	4.1
36,423.00	19.7	45,513.77	23.1	9,090.77	25.0	450000 Public Charges for Se	437,100.00	19.4	455,097.31	19.5	17,997.31	4.1
						460000 Interest and Other Re						
82.00				82.00-	100.0	466000 Other Miscellaneous	1,000.00		1,083.00		83.00	8.3
82.00				82.00-	100.0	460000 Interest and Other Re	1,000.00		1,083.00		83.00	8.3
						470000 Interdepartmental Rev						
						473000 System Operation Rev			327.50		327.50	
2,852.00	1.5	3,194.78	1.6	342.78	12.0	476000 Other Interdepartmen	34,233.00	1.5	41,829.53	1.8	7,596.53	22.2
2,852.00	1.5	3,194.78	1.6	342.78	12.0	470000 Interdepartmental Rev	34,233.00	1.5	42,157.03	1.8	7,924.03	23.1
184,860.10	100.0	197,263.58	100.0	12,403.48	6.7	400000 Revenues	2,250,909.00	100.0	2,330,047.38	100.0	79,138.38	3.5
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
89,917.00	48.6	87,210.83	44.2	2,706.17	3.0	511000 Wages	1,123,060.00	49.9	1,114,431.58	47.8	8,628.42	.8
12,807.00	6.9	12,008.90	6.1	798.10	6.2	512000 Benefits	153,719.00	6.8	149,565.22	6.4	4,153.78	2.7
102,724.00	55.6	99,219.73	50.3	3,504.27	3.4	510000 Personnel Related Exp	1,276,779.00	56.7	1,263,996.80	54.2	12,782.20	1.0
						530000 Operating Expenses						
25,012.00	13.5	59,223.45	30.0	34,211.45-	136.8	531000 Purchased Services	300,170.00	13.3	409,567.87	17.6	109,397.87-	36.4
506.00	.3	361.44	.2	144.56	28.6	532000 Repair & Maintenance	6,091.00	.3	5,092.10	.2	998.90	16.4
4,708.00	2.5	12,439.59	6.3	7,731.59-	164.2	533000 General Operating	62,899.00	2.8	65,555.15	2.8	2,656.15-	4.2
595.00	.3	580.00	.3	15.00	2.5	534000 Fixed Charges	7,158.00	.3	7,536.90	.3	378.90-	5.3
30,821.00	16.7	72,604.48	36.8	41,783.48-	135.6	530000 Operating Expenses	376,318.00	16.7	487,752.02	20.9		

Communication: 4th Quarter Variances ? 2016 (Finance Director)

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						
32,872.00	17.8	28,141.90	14.3	4,730.10	14.4	551000 Employee Related Ins	394,541.00	17.5	367,090.56	15.8	27,450.44	7.0
1,121.00	.6	756.01	.4	364.99	32.6	551900 Insurance Charges	13,477.00	.6	13,109.89	.6	367.11	2.7
4,872.00	2.6	4,034.47	2.0	837.53	17.2	553000 System Operation Cha	58,507.00	2.6	58,815.26	2.5	308.26-	.5
26.00		26.50		.50-	1.9	556000 Other Interdepartmen	318.00		318.00			
38,891.00	21.0	32,958.88	16.7	5,932.12	15.3	550000 Interdepartmental Cha	466,843.00	20.7	439,333.71	18.9	27,509.29	5.9
						560000 Capital Outlay						
		69,783.02	35.4	69,783.02-		565000 Machinery & Equipmen			73,463.02	3.2	73,463.02-	
						566100 Communications Equip	175,000.00	7.8			175,000.00	100.0
		69,783.02	35.4	69,783.02-		560000 Capital Outlay	175,000.00	7.8	73,463.02	3.2	101,536.98	58.0
						570000 Depreciation						
172,436.00	93.3	274,566.11	139.2	102,130.11-	59.2	500000 Expense/Expenditure	2,294,940.00	102.0	2,264,545.55	97.2	30,394.45	1.3
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
12,424.10	6.7	77,302.53-	39.2	89,726.63-	722.2	Current Change in Fund Balance	44,031.00-	2.0	65,501.83	2.8	109,532.83	248.8

Communication: 4th Quarter Variances ? 2016 (Finance Director)

VARIANCE REPORT FOR DEPARTMENT -- CORPORATION COUNSEL
FOR THE QUARTER ENDING 12/31/2016

G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE	POSITIVE/ NEGATIVE
Interdepartmental Revenue			
Other Interdepartmental Revenue	(7,107.39)	Negative variance due to new person in Child Support Attorney position taking single insurance rather than family as originally budgeted. Negative revenue is reflected due to less in expenses.	Negative
Personnel Related Expenditure			
Wages	(1,051.48)	Incorrect input of wage figures at budget process and pay increase for Child Support Attorney causing negative balance.	Negative
Interdepartmental Charges			
Employee Related Ins	9,756.47	Positive variance due to new person in Child Support Attorney position taking single insurance rather than family as originally budgeted, therefore less in expenses.	Positive
TOTAL	**1,597.60**		**Positive**

Communication: 4th Quarter Variances ? 2016 (Finance Director)

R5510512

SC1082

Corporation Counsel

County of Sheboygan

Variance Analysis by Company

As of 12/31/2016

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Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
18,001.00	67.4	18,001.88	69.1	.88		411000 Property Tax Levy	216,023.00	67.4	216,023.00	68.9		
18,001.00	67.4	18,001.88	69.1	.88		410000 Taxes	216,023.00	67.4	216,023.00	68.9		
						450000 Public Charges for Se						
8.00				8.00-	100.0	452000 Public Safety	100.00				100.00-	100.0
8.00				8.00-	100.0	450000 Public Charges for Se	100.00				100.00-	100.0
						460000 Interest and Other Re						
29.00	.1			29.00-	100.0	466000 Other Miscellaneous	350.00	.1	250.00	.1	100.00-	28.6
29.00	.1			29.00-	100.0	460000 Interest and Other Re	350.00	.1	250.00	.1	100.00-	28.6
						470000 Interdepartmental Rev						
8,677.00	32.5	8,045.67	30.9	631.33-	7.3	476000 Other Interdepartmen	104,140.00	32.5	97,032.61	31.0	7,107.39-	6.8
8,677.00	32.5	8,045.67	30.9	631.33-	7.3	470000 Interdepartmental Rev	104,140.00	32.5	97,032.61	31.0	7,107.39-	6.8
26,715.00	100.0	26,047.55	100.0	667.45-	2.5	400000 Revenues	320,613.00	100.0	313,305.61	100.0	7,307.39-	2.3
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
5,933.00	22.2	6,100.16	23.4	167.16-	2.8	511000 Wages	71,202.00	22.2	72,253.48	23.1	1,051.48-	1.5
844.00	3.2	867.19	3.3	23.19-	2.7	512000 Benefits	10,147.00	3.2	10,220.55	3.3	73.55-	.7
6,777.00	25.4	6,967.35	26.7	190.35-	2.8	510000 Personnel Related Exp	81,349.00	25.4	82,474.03	26.3	1,125.03-	1.4
						530000 Operating Expenses						
17,743.00	66.4	17,741.75	68.1	1.25		531000 Purchased Services	212,936.00	66.4	212,901.00	68.0	35.00	
110.00	.4			110.00	100.0	533000 General Operating	2,010.00	.6	1,309.00	.4	701.00	34.9
17,853.00	66.8	17,741.75	68.1	111.25	.6	530000 Operating Expenses	214,946.00	67.0	214,210.00	68.4	736.00	.3
						550000 Interdepartmental Cha						
1,513.00	5.7	651.69	2.5	861.31	56.9	551000 Employee Related Ins	18,224.00	5.7	8,467.53	2.7	9,756.47	53.5
67.00	.3	9.91		57.09	85.2	551900 Insurance Charges	816.00	.3	757.91	.2	58.09	7.1
438.00	1.6	431.05	1.7	6.95	1.6	553000 System Operation Cha	5,278.00	1.6	5,265.44	1.7	12.56	.2
2,018.00	7.6	1,092.65	4.2	925.35	45.9	550000 Interdepartmental Cha	24,318.00	7.6	14,490.88	4.6	9,827.12	40.4
						560000 Capital Outlay						
						570000 Depreciation						

Communication: 4th Quarter Variances ? 2016 (Finance Director)

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						
26,648.00	99.7	25,801.75	99.1	846.25	3.2	500000 Expense/Expenditure	320,613.00	100.0	311,174.91	99.3	9,438.09	2.9
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
67.00	.3	245.80	.9	178.80	266.9	Current Change in Fund Balance			2,130.70	.7	2,130.70	

Communication: 4th Quarter Variances ? 2016 (Finance Director)

VARIANCE REPORT FOR DEPARTMENT -- COUNTY ADMINISTRATOR
FOR THE QUARTER ENDING 12/31/2016

G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE	POSITIVE/ NEGATIVE
Personnel Related Expenditure			
Wages	(1,622.87)	Timing on payroll processing - former Assistant to the Administrator position paid in 5 months but budgeted over 12 months. Also additional costs incurred due to retirement and pay for performance.	Negative
Operating Expenses			
General Operating	1,195.60	Expenses were less than budgeted in several accounts	Positive
TOTAL	**(427.27)**		**Negative**

Communication: 4th Quarter Variances ? 2016 (Finance Director)

R5510512

SC1092

County Administrator

County of Sheboygan

Variance Analysis by Company

As of 12/31/2016

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Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
18,158.00	99.5	18,158.62	99.1	.62		411000 Property Tax Levy	217,903.00	99.5	217,903.00	99.9		
18,158.00	99.5	18,158.62	99.1	.62		410000 Taxes	217,903.00	99.5	217,903.00	99.9		
						460000 Interest and Other Re						
13.00	.1	13.06	.1	.06	.5	466000 Other Miscellaneous	165.00	.1	161.72	.1	3.28-	2.0
13.00	.1	13.06	.1	.06	.5	460000 Interest and Other Re	165.00	.1	161.72	.1	3.28-	2.0
						470000 Interdepartmental Rev						
72.00	.4	155.92	.9	83.92	116.6	476000 Other Interdepartmen	864.00	.4	155.92	.1	708.08-	82.0
72.00	.4	155.92	.9	83.92	116.6	470000 Interdepartmental Rev	864.00	.4	155.92	.1	708.08-	82.0
18,243.00	100.0	18,327.60	100.0	84.60	.5	400000 Revenues	218,932.00	100.0	218,220.64	100.0	711.36-	.3
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
13,031.00	71.4	12,993.23	70.9	37.77	.3	511000 Wages	156,379.00	71.4	158,001.87	72.4	1,622.87-	1.0
1,767.00	9.7	1,427.75	7.8	339.25	19.2	512000 Benefits	21,212.00	9.7	21,332.90	9.8	120.90-	.6
14,798.00	81.1	14,420.98	78.7	377.02	2.5	510000 Personnel Related Exp	177,591.00	81.1	179,334.77	82.2	1,743.77-	1.0
						530000 Operating Expenses						
54.00	.3	52.80	.3	1.20	2.2	531000 Purchased Services	650.00	.3	640.17	.3	9.83	1.5
66.00	.4			66.00	100.0	532000 Repair & Maintenance	800.00	.4	117.47	.1	682.53	85.3
433.00	2.4	116.65-	.6	549.65	126.9	533000 General Operating	7,844.00	3.6	6,648.40	3.0	1,195.60	15.2
77.00	.4	77.06	.4	.06-	.1	534000 Fixed Charges	925.00	.4	1,169.83	.5	244.83-	26.5
630.00	3.5	13.21	.1	616.79	97.9	530000 Operating Expenses	10,219.00	4.7	8,575.87	3.9	1,643.13	16.1
						550000 Interdepartmental Cha						
2,110.00	11.6	1,824.51	10.0	285.49	13.5	551000 Employee Related Ins	25,349.00	11.6	25,075.19	11.5	273.81	1.1
105.00	.6	66.66	.4	38.34	36.5	551900 Insurance Charges	1,280.00	.6	1,240.14	.6	39.86	3.1
						552000 Repairs & Maint Char			45.30		45.30-	
374.00	2.1	325.65	1.8	48.35	12.9	553000 System Operation Cha	4,493.00	2.1	4,426.94	2.0	66.06	1.5
2,589.00	14.2	2,216.82	12.1	372.18	14.4	550000 Interdepartmental Cha	31,122.00	14.2	30,787.57	14.1	334.43	1.1
						570000 Depreciation						
						580000 Debt Service						
18,017.00	98.8	16,651.01	90.9	1,365.99	7.6	500000 Expense/Expenditure	218,932.00	100.0	218,698.21	100.2	233.79	.1

Communication: 4th Quarter Variances ? 2016 (Finance Director)

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
226.00	1.2	1,676.59	9.1	1,450.59	641.9	Current Change in Fund Balance			477.57-	.2	477.57-	

Communication: 4th Quarter Variances ? 2016 (Finance Director)

VARIANCE REPORT FOR DEPARTMENT -- COUNTY BOARD
FOR THE QUARTER ENDING 12/31/2016

G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE	POSITIVE/ NEGATIVE
Personnel Related Expenditure			
Wages	1,552.25	Less meetings attended by Supervisors than budgeted for	Positive
Operating Expenses			
General Operating	2,177.07	Positive variance mainly due to fewer Supervisors attending annual WCA conference than budgeted for.	Positive
TOTAL	**2,177.07**		**Positive**

Communication: 4th Quarter Variances ? 2016 (Finance Director)

R5510512

SC0186

County Board

County of Sheboygan

Variance Analysis by Company

As of 12/31/2016

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Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
18,073.00	100.0	18,073.37	100.0	.37		411000 Property Tax Levy	216,880.00	100.0	216,880.00	100.0		
18,073.00	100.0	18,073.37	100.0	.37		410000 Taxes	216,880.00	100.0	216,880.00	100.0		
						460000 Interest and Other Re						
						470000 Interdepartmental Rev						
18,073.00	100.0	18,073.37	100.0	.37		400000 Revenues	216,880.00	100.0	216,880.00	100.0		
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
10,022.00	55.5	8,360.66	46.3	1,661.34	16.6	511000 Wages	120,281.00	55.5	118,728.75	54.7	1,552.25	1.3
962.00	5.3	752.38	4.2	209.62	21.8	512000 Benefits	11,556.00	5.3	10,764.78	5.0	791.22	6.8
10,984.00	60.8	9,113.04	50.4	1,870.96	17.0	510000 Personnel Related Exp	131,837.00	60.8	129,493.53	59.7	2,343.47	1.8
						530000 Operating Expenses						
1,691.00	9.4	1,888.11	10.4	197.11-	11.7	533000 General Operating	60,402.00	27.9	58,224.93	26.8	2,177.07	3.6
77.00	.4	77.06	.4	.06-	.1	534000 Fixed Charges	925.00	.4	1,317.12	.6	392.12-	42.4
1,768.00	9.8	1,965.17	10.9	197.17-	11.2	530000 Operating Expenses	61,327.00	28.3	59,542.05	27.5	1,784.95	2.9
						550000 Interdepartmental Cha						
507.00	2.8	315.04	1.7	191.96	37.9	551000 Employee Related Ins	6,104.00	2.8	6,191.85	2.9	87.85-	1.4
152.00	.8	114.58	.6	37.42	24.6	551900 Insurance Charges	1,831.00	.8	1,793.07	.8	37.93	2.1
1,313.00	7.3	1,242.97	6.9	70.03	5.3	553000 System Operation Cha	15,781.00	7.3	15,558.70	7.2	222.30	1.4
1,972.00	10.9	1,672.59	9.3	299.41	15.2	550000 Interdepartmental Cha	23,716.00	10.9	23,543.62	10.9	172.38	.7
						560000 Capital Outlay						
						570000 Depreciation						
						580000 Debt Service						
14,724.00	81.5	12,750.80	70.6	1,973.20	13.4	500000 Expense/Expenditure	216,880.00	100.0	212,579.20	98.0	4,300.80	2.0
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						

Communication: 4th Quarter Variances ? 2016 (Finance Director)

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
3,349.00	18.5	5,322.57	29.4	1,973.57	58.9	Current Change in Fund Balance			4,300.80	2.0	4,300.80	

Communication: 4th Quarter Variances ? 2016 (Finance Director)

VARIANCE REPORT FOR DEPARTMENT -- COUNTY CLERK
FOR THE QUARTER ENDING 12/31/2016

G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE	POSITIVE/ NEGATIVE
Intergovernmental Revenues			
State Grants	40,051.57	Variance due to Presidential Recount reimbursement.	Positive
Charges-Other Local	16,794.40	Variance due to county-wide voting machine memory packs battery replacement (during Presidential years, and missed in the budget), and an increase in absentee certificate envelopes county-wide, after a mid-year change from the WI Elections Commission.	Positive
Licenses & Permits			
Nonbusiness Licenses	5,102.01	Variance due to increase in passport application revenue.	Positive
Public Charges for Services			
Public Safety	6,583.15	Variance due to increase in passport photo revenue.	Positive
Interest and Other Revenue			
Other Miscellaneous	1,208.29	Variance due to insurance dividend being higher than budgeted.	Positive
Personnel Related Expenditure			
Wages	(19,301.11)	Vast majority of variance due to Presidential Recount tabulator's wages. Pay for performance was slightly higher than budgeted.	Negative
Operating Expenses			
Purchased Services	(30,702.97)	Variance due to Presidential Recount Tabulators and additional election programming needs.	Negative
Repair and Maintenance	(6,314.12)	Variance due to additional election equipment placed on annual maintenance agreement, unbudgeted election memory pack batteries (Presidential years) and vendor labor.	Negative
General Operating	(18,368.32)	Variance due to higher than expected ballot printing cost (amount of ballots municipalities ordered) for Presidential Primary and Presidential Election.	Negative
Interdepartmental Charges			
Employee Related Ins	(6,719.24)	Variance due to unbudgeted employee health & dental insurance selection	Negative
TOTAL	**(11,666.34)**		**Negative**

Communication: 4th Quarter Variances ? 2016 (Finance Director)

R5510512

SC0197

County Clerk Office

County of Sheboygan

Variance Analysis by Company

As of 12/31/2016

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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						
19,334.00	68.9	19,334.87	22.4	.87		411000 Property Tax Levy	232,018.00	53.3	232,018.00	45.9		
19,334.00	68.9	19,334.87	22.4	.87		410000 Taxes	232,018.00	53.3	232,018.00	45.9		
						420000 Intergovernmental Rev						
		40,051.57	46.4	40,051.57		423000 State Grants			40,051.57	7.9	40,051.57	
		19,866.84	23.0	19,866.84		426000 Chges - Other Local	27,400.00	6.3	44,194.40	8.7	16,794.40	61.3
		59,918.41	69.4	59,918.41		420000 Intergovernmental Rev	27,400.00	6.3	84,245.97	16.7	56,845.97	207.5
						430000 Licenses and Permits						
8,146.00	29.0	5,783.30	6.7	2,362.70-	29.0	432000 Nonbusiness Licenses	107,000.00	24.6	112,102.01	22.2	5,102.01	4.8
8,146.00	29.0	5,783.30	6.7	2,362.70-	29.0	430000 Licenses and Permits	107,000.00	24.6	112,102.01	22.2	5,102.01	4.8
						450000 Public Charges for Se						
58.00	.2	4.25		53.75-	92.7	451000 General Government	30,750.00	7.1	30,922.50	6.1	172.50	.6
500.00	1.8	1,255.04	1.5	755.04	151.0	452000 Public Safety	6,000.00	1.4	12,583.15	2.5	6,583.15	109.7
558.00	2.0	1,259.29	1.5	701.29	125.7	450000 Public Charges for Se	36,750.00	8.4	43,505.65	8.6	6,755.65	18.4
						460000 Interest and Other Re						
41.00	.1	45.90	.1	4.90	12.0	466000 Other Miscellaneous	32,500.00	7.5	33,708.29	6.7	1,208.29	3.7
41.00	.1	45.90	.1	4.90	12.0	460000 Interest and Other Re	32,500.00	7.5	33,708.29	6.7	1,208.29	3.7
						470000 Interdepartmental Rev						
						473000 System Operation Rev			8.00		8.00	
						470000 Interdepartmental Rev			8.00		8.00	
28,079.00	100.0	86,341.77	100.0	58,262.77	207.5	400000 Revenues	435,668.00	100.0	505,587.92	100.0	69,919.92	16.0
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
14,201.00	50.6	31,700.99	36.7	17,499.99-	123.2	511000 Wages	171,378.00	39.3	190,679.11	37.7	19,301.11-	11.3
2,023.00	7.2	2,189.54	2.5	166.54-	8.2	512000 Benefits	24,285.00	5.6	24,012.93	4.7	272.07	1.1
16,224.00	57.8	33,890.53	39.3	17,666.53-	108.9	510000 Personnel Related Exp	195,663.00	44.9	214,692.04	42.5	19,029.04-	9.7
						530000 Operating Expenses						
53,500.00	190.5	88,443.47	102.4	34,943.47-	65.3	531000 Purchased Services	62,500.00	14.3	93,202.97	18.4	30,702.97-	49.1
1,000.00	3.6	1,600.86	1.9	600.86-	60.1	532000 Repair & Maintenance	42,900.00	9.8	49,214.12	9.7	6,314.12-	14.7
2,374.00	8.5	3,288.41	3.8	914.41-	38.5	533000 General Operating	68,401.00	15.7	86,769.32	17.2	18,368.32-	26.9
						534000 Fixed Charges	25.00		25.00			

Communication: 4th Quarter Variances ? 2016 (Finance Director)

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
56,874.00	202.5	93,332.74	108.1	36,458.74-	64.1	530000 Operating Expenses	173,826.00	39.9	229,211.41	45.3	55,385.41-	31.9
						550000 Interdepartmental Cha						
3,566.00	12.7	4,044.18	4.7	478.18-	13.4	551000 Employee Related Ins	42,831.00	9.8	49,550.24	9.8	6,719.24-	15.7
113.00	.4	43.09		69.91	61.9	551900 Insurance Charges	1,371.00	.3	1,299.84	.3	71.16	5.2
1,511.00	5.4	1,255.81	1.5	255.19	16.9	553000 System Operation Cha	21,959.00	5.0	22,729.67	4.5	770.67-	3.5
1.00		1.50		.50-	50.0	556000 Other Interdepartmen	18.00		18.00			
5,191.00	18.5	5,344.58	6.2	153.58-	3.0	550000 Interdepartmental Cha	66,179.00	15.2	73,597.75	14.6	7,418.75-	11.2
						560000 Capital Outlay						
						570000 Depreciation						
78,289.00	278.8	132,567.85	153.5	54,278.85-	69.3	500000 Expense/Expenditure	435,668.00	100.0	517,501.20	102.4	81,833.20-	18.8
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
50,210.00-	178.8	46,226.08-	53.5	3,983.92	7.9	Current Change in Fund Balance			11,913.28-	2.4	11,913.28-	

Communication: 4th Quarter Variances ? 2016 (Finance Director)

VARIANCE REPORT FOR DEPARTMENT -- COURT COMMISSIONER
FOR THE QUARTER ENDING 12/31/2016

G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE	POSITIVE/ NEGATIVE
Interdepartmental Revenue			
Other Interdepartmental Charges	(2,358.28)	This is revenue generated from paternity and divorce hearings. It is completely responsive to the number of hearings requested by the public. Up to this point in the year, we have not had as many hearings as in past years.	Negative
Personnel Related Expenditure			
Wages	(2,355.45)	Increased wages due to pay for performance evaluations granting raises higher then budgeted.	Negative
Operating Expenses			
Purchased Services	3,470.10	Expenses paid to contractors for mediation services and teaching the Remember the Children Class. Expenses fluctuate based upon the demand for mediation services.	Positive
General Operating	1,759.57	Positive variance attributed to office supply expenses and membership dues expenses.	Positive
Bad Debt	3,210.00	Successful revenue collection from mediation services.	Positive
Interdepartmental Charges			
Employee Related Ins	9,884.54	Positive variance due to changes in personnel who now have single plan coverage versus prior family plan coverage.	Positive
System Operation Charges	1,016.79	Positive variance due to lower then anticipated need for printing services.	Positive
TOTAL	**14,627.27**		**Positive**

Communication: 4th Quarter Variances ? 2016 (Finance Director)

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
22,896.00	78.6	22,896.50	83.0	.50		411000 Property Tax Levy	274,758.00	78.6	274,758.00	79.3		
22,896.00	78.6	22,896.50	83.0	.50		410000 Taxes	274,758.00	78.6	274,758.00	79.3		
						430000 Licenses and Permits						
						450000 Public Charges for Se						
416.00	1.4	565.00	2.0	149.00	35.8	451000 General Government	5,000.00	1.4	4,135.00	1.2	865.00-	17.3
4,125.00	14.2	2,720.00	9.9	1,405.00-	34.1	454000 Health Care Services	49,500.00	14.2	50,305.79	14.5	805.79	1.6
4,541.00	15.6	3,285.00	11.9	1,256.00-	27.7	450000 Public Charges for Se	54,500.00	15.6	54,440.79	15.7	59.21-	.1
						460000 Interest and Other Re						
416.00	1.4	520.00	1.9	104.00	25.0	462000 Rent Revenue	5,000.00	1.4	4,360.00	1.3	640.00-	12.8
416.00	1.4	520.00	1.9	104.00	25.0	460000 Interest and Other Re	5,000.00	1.4	4,360.00	1.3	640.00-	12.8
						470000 Interdepartmental Rev						
1,270.00	4.4	878.30	3.2	391.70-	30.8	476000 Other Interdepartmen	15,250.00	4.4	12,891.72	3.7	2,358.28-	15.5
1,270.00	4.4	878.30	3.2	391.70-	30.8	470000 Interdepartmental Rev	15,250.00	4.4	12,891.72	3.7	2,358.28-	15.5
29,123.00	100.0	27,579.80	100.0	1,543.20-	5.3	400000 Revenues	349,508.00	100.0	346,450.51	100.0	3,057.49-	.9
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
17,004.00	58.4	17,414.87	63.1	410.87-	2.4	511000 Wages	204,057.00	58.4	206,412.45	59.6	2,355.45-	1.2
2,425.00	8.3	2,395.08	8.7	29.92	1.2	512000 Benefits	29,113.00	8.3	28,189.49	8.1	923.51	3.2
19,429.00	66.7	19,809.95	71.8	380.95-	2.0	510000 Personnel Related Exp	233,170.00	66.7	234,601.94	67.7	1,431.94-	.6
						530000 Operating Expenses						
3,390.00	11.6	2,948.00	10.7	442.00	13.0	531000 Purchased Services	40,684.00	11.6	37,213.90	10.7	3,470.10	8.5
						532000 Repair & Maintenance			287.50	.1	287.50-	
391.00	1.3	806.95	2.9	415.95-	106.4	533000 General Operating	5,106.00	1.5	3,346.43	1.0	1,759.57	34.5
293.00	1.0	100.00	.4	193.00	65.9	535000 Bad Debt Expense	3,525.00	1.0	315.00	.1	3,210.00	91.1
4,074.00	14.0	3,854.95	14.0	219.05	5.4	530000 Operating Expenses	49,315.00	14.1	41,162.83	11.9	8,152.17	16.5
						550000 Interdepartmental Cha						
4,528.00	15.5	3,501.03	12.7	1,026.97	22.7	551000 Employee Related Ins	54,351.00	15.6	44,466.46	12.8	9,884.54	18.2
109.00	.4	47.97	.2	61.03	56.0	551900 Insurance Charges	1,313.00	.4	1,251.48	.4	61.52	4.7
944.00	3.2	606.33	2.2	337.67	35.8	553000 System Operation Cha	11,359.00	3.2	10,342.21	3.0	1,016.79	9.0
5,581.00	19.2	4,155.33	15.1	1,425.67	25.5	550000 Interdepartmental Cha	67,023.00	19.2	56,060.15	16.2	10,962.85	16.4

Communication: 4th Quarter Variances ? 2016 (Finance Director)

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						560000 Capital Outlay						
						570000 Depreciation						
29,084.00	99.9	27,820.23	100.9	1,263.77	4.3	500000 Expense/Expenditure	349,508.00	100.0	331,824.92	95.8	17,683.08	5.1
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
39.00	.1	240.43-	.9	279.43-	716.5	Current Change in Fund Balance			14,625.59	4.2	14,625.59	

Communication: 4th Quarter Variances ? 2016 (Finance Director)

VARIANCE REPORT FOR DEPARTMENT -- DISTRICT ATTORNEY
FOR THE QUARTER ENDING 12/31/2016

G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE	POSITIVE/ NEGATIVE
Intergovernmental Revenue			
State Grant	5,173.06	Victim Witness reimbursement for 2016 was more than anticipated, resulting in a positive variance.	Positive
Public Charges for Services			
General Government	2,910.87	Positive variance due to a higher volume of Discovery processed.	Positive
Personnel Related Expenditure			
Wages	(14,598.86)	Long term employee retired resulting in a pay out for Sick Leave and Vacation banks.	Negative
Benefits	3,077.39	Positive variance due to vacant position.	Positive
Operating Expenses			
Purchased Services	5,377.88	Lower number of Doctors testimony and /or examinations needed for Jury Trials or court hearings, created a positive variance.	Positive
General Operating	(2,680.36)	Purchase of computer for County Funded Special Prosecutor and higher postage due to more Discovery mailed, resulted in a negative variance.	Negative
Interdepartmental Charges			
Employee Related Ins	3,750.18	Positive variance due to vacant position.	Positive
TOTAL	**3,010.16**		**Positive**

Communication: 4th Quarter Variances ? 2016 (Finance Director)

R5510512

SC0192

District Attorney

County of Sheboygan

Variance Analysis by Company

As of 12/31/2016

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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						
60,000.00	39.8	60,000.37	36.6	.37		411000 Property Tax Levy	720,004.00	75.0	720,004.00	74.4		
60,000.00	39.8	60,000.37	36.6	.37		410000 Taxes	720,004.00	75.0	720,004.00	74.4		
						420000 Intergovernmental Rev						
86,177.00	57.2	95,330.39	58.1	9,153.39	10.6	423000 State Grants	184,450.00	19.2	189,623.06	19.6	5,173.06	2.8
86,177.00	57.2	95,330.39	58.1	9,153.39	10.6	420000 Intergovernmental Rev	184,450.00	19.2	189,623.06	19.6	5,173.06	2.8
						450000 Public Charges for Se						
4,548.00	3.0	8,613.05	5.3	4,065.05	89.4	451000 General Government	54,600.00	5.7	57,510.87	5.9	2,910.87	5.3
		95.24	.1	95.24		452000 Public Safety			317.72		317.72	
4,548.00	3.0	8,708.29	5.3	4,160.29	91.5	450000 Public Charges for Se	54,600.00	5.7	57,828.59	6.0	3,228.59	5.9
						460000 Interest and Other Re						
						470000 Interdepartmental Rev						
29.00				29.00-	100.0	476000 Other Interdepartmen	350.00		20.25		329.75-	94.2
29.00				29.00-	100.0	470000 Interdepartmental Rev	350.00		20.25		329.75-	94.2
150,754.00	100.0	164,039.05	100.0	13,285.05	8.8	400000 Revenues	959,404.00	100.0	967,475.90	100.0	8,071.90	.8
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
50,004.00	33.2	49,315.53	30.1	688.47	1.4	511000 Wages	600,069.00	62.5	614,667.86	63.5	14,598.86-	2.4
7,093.00	4.7	6,749.72	4.1	343.28	4.8	512000 Benefits	85,149.00	8.9	82,071.61	8.5	3,077.39	3.6
57,097.00	37.9	56,065.25	34.2	1,031.75	1.8	510000 Personnel Related Exp	685,218.00	71.4	696,739.47	72.0	11,521.47-	1.7
						530000 Operating Expenses						
1,615.00	1.1	1,343.00	.8	272.00	16.8	531000 Purchased Services	19,400.00	2.0	14,022.12	1.4	5,377.88	27.7
454.00	.3	143.75	.1	310.25	68.3	532000 Repair & Maintenance	5,460.00	.6	4,875.14	.5	584.86	10.7
2,132.00	1.4	4,773.88	2.9	2,641.88-	123.9	533000 General Operating	27,473.00	2.9	30,153.36	3.1	2,680.36-	9.8
22.00		18.31		3.69	16.8	534000 Fixed Charges	276.00		322.22		46.22-	16.7
						535000 Bad Debt Expense			53.20		53.20-	
4,223.00	2.8	6,278.94	3.8	2,055.94-	48.7	530000 Operating Expenses	52,609.00	5.5	49,426.04	5.1	3,182.96	6.1
						550000 Interdepartmental Cha						
16,224.00	10.8	16,164.36	9.9	59.64	.4	551000 Employee Related Ins	194,776.00	20.3	191,025.82	19.7	3,750.18	1.9
270.00	.2	103.59	.1	166.41	61.6	551900 Insurance Charges	3,281.00	.3	3,111.21	.3	169.79	5.2
1,956.00	1.3	1,656.05	1.0	299.95	15.3	553000 System Operation Cha	23,520.00	2.5	23,615.60	2.4		

Communication: 4th Quarter Variances ? 2016 (Finance Director)

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
18,450.00	12.2	17,924.00	10.9	526.00	2.9	550000 Interdepartmental Cha	221,577.00	23.1	217,752.63	22.5	3,824.37	1.7
						560000 Capital Outlay						
						570000 Depreciation						
79,770.00	52.9	80,268.19	48.9	498.19-	.6	500000 Expense/Expenditure	959,404.00	100.0	963,918.14	99.6	4,514.14-	.5
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
70,984.00	47.1	83,770.86	51.1	12,786.86	18.0	Current Change in Fund Balance			3,557.76	.4	3,557.76	

Communication: 4th Quarter Variances ? 2016 (Finance Director)

VARIANCE REPORT FOR DEPARTMENT -- FINANCE
FOR THE QUARTER ENDING 12/31/2016

G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE	POSITIVE/ NEGATIVE
Interest and Other Revenue			
Other Miscellaneous	18,748.08	Larger than expected reimbursement from Payment Plus	Positive
Interdepartmental Revenue			
Other Interdepartmental Revenue	(7,251.91)	Accountant position for Rocky Knoll did not start reimbursements until position was filled April 11, 2016. During this time, prorated reimbursements of the Senior Accountant were recognized.	Negative
Personnel Related Expenditure			
Wages	66,309.49	Vacant positions: Staff Accountant until April, Deputy Finance Director until May and again in December, Accounting Manager in December and Financial Systems Specialist until September.	Positive
Overtime	(1,941.93)	Overtime in Payroll incurred during January for the new Compensation Study and in April for P4P set up. Overtime incurred by General Ledger staff for the End of Year closing.	Negative
Benefits	12,495.21	Position Vacancies	Positive
Operating Expenses			
Purchased Services	(3,141.24)	Consulting services contracted for payroll end of year set up for new Comp Study and end of year audit.	Negative
Repair and Maintenance	1,332.27	Check sealer made it through the year without needing fixes	Positive
General Operating	7,605.63	Savings in types of computers purchased, and training and travel.	Positive
Interdepartmental Charges			
Employee Related Ins	32,356.17	Position Vacancies	Positive
TOTAL	**126,511.77**		**Positive**

Communication: 4th Quarter Variances ? 2016 (Finance Director)

R5510512

SC0183

Finance

County of Sheboygan

Variance Analysis by Company

As of 12/31/2016

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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						
82,062.00	67.7	82,062.50	62.8	.50		411000 Property Tax Levy	984,750.00	67.7	984,750.00	67.1		
82,062.00	67.7	82,062.50	62.8	.50		410000 Taxes	984,750.00	67.7	984,750.00	67.1		
						420000 Intergovernmental Rev						
4,666.00	3.8	4,689.91	3.6	23.91	.5	426000 Chges - Other Local	55,992.00	3.8	56,244.74	3.8	252.74	.5
4,666.00	3.8	4,689.91	3.6	23.91	.5	420000 Intergovernmental Rev	55,992.00	3.8	56,244.74	3.8	252.74	.5
						450000 Public Charges for Se						
						451000 General Government			3.50		3.50	
						450000 Public Charges for Se			3.50		3.50	
						460000 Interest and Other Re						
4,208.00	3.5	12,425.79	9.5	8,217.79	195.3	466000 Other Miscellaneous	50,500.00	3.5	69,248.08	4.7	18,748.08	37.1
4,208.00	3.5	12,425.79	9.5	8,217.79	195.3	460000 Interest and Other Re	50,500.00	3.5	69,248.08	4.7	18,748.08	37.1
						470000 Interdepartmental Rev						
30,306.00	25.0	31,594.67	24.2	1,288.67	4.3	476000 Other Interdepartmen	363,675.00	25.0	356,423.09	24.3	7,251.91-	2.0
30,306.00	25.0	31,594.67	24.2	1,288.67	4.3	470000 Interdepartmental Rev	363,675.00	25.0	356,423.09	24.3	7,251.91-	2.0
121,242.00	100.0	130,772.87	100.0	9,530.87	7.9	400000 Revenues	1,454,917.00	100.0	1,466,669.41	100.0	11,752.41	.8
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
76,221.00	62.9	85,057.21	65.0	8,836.21-	11.6	511000 Wages	989,581.00	68.0	925,213.44	63.1	64,367.56	6.5
10,861.00	9.0	11,792.30	9.0	931.30-	8.6	512000 Benefits	141,244.00	9.7	128,748.79	8.8	12,495.21	8.8
87,082.00	71.8	96,849.51	74.1	9,767.51-	11.2	510000 Personnel Related Exp	1,130,825.00	77.7	1,053,962.23	71.9	76,862.77	6.8
						530000 Operating Expenses						
125.00	.1	125.27	.1	.27-	.2	531000 Purchased Services	26,037.00	1.8	29,178.24	2.0	3,141.24-	12.1
183.00	.2	175.73	.1	7.27	4.0	532000 Repair & Maintenance	2,200.00	.2	867.73	.1	1,332.27	60.6
1,854.00	1.5	1,430.46	1.1	423.54	22.8	533000 General Operating	27,967.00	1.9	20,361.37	1.4	7,605.63	27.2
233.00	.2	223.93	.2	9.07	3.9	534000 Fixed Charges	2,800.00	.2	2,687.16	.2	112.84	4.0
2,395.00	2.0	1,955.39	1.5	439.61	18.4	530000 Operating Expenses	59,004.00	4.1	53,094.50	3.6	5,909.50	10.0
						550000 Interdepartmental Cha						
18,061.00	14.9	18,668.40	14.3	607.40-	3.4	551000 Employee Related Ins	233,524.00	16.1	201,167.83	13.7	32,356.17	13.9
304.00	.3	73.10	.1	230.90	76.0	551900 Insurance Charges	3,674.00	.3	3,440.97	.2	233.03	6.3
2,321.00	1.9	3,272.99	2.5	951.99-	41.0	553000 System Operation Cha	27,869.00	1.9	27,893.08	1.9		

Communication: 4th Quarter Variances ? 2016 (Finance Director)

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
1.00		1.75		.75-	75.0	556000 Other Interdepartmen	21.00		21.00			
20,687.00	17.1	22,016.24	16.8	1,329.24-	6.4	550000 Interdepartmental Cha	265,088.00	18.2	232,522.88	15.9	32,565.12	12.3
						560000 Capital Outlay						
						570000 Depreciation						
110,164.00	90.9	120,821.14	92.4	10,657.14-	9.7	500000 Expense/Expenditure	1,454,917.00	100.0	1,339,579.61	91.3	115,337.39	7.9
						600000 Other Financing Source						
						630000 Operat'g Transfers fr						
						700000 Other Financing Uses						
						720000 Oper'tg Transfer to O						
						900000 Statistical Accounts O						
						960000 GASB Statistical Data						
11,078.00	9.1	9,951.73	7.6	1,126.27-	10.2	Current Change in Fund Balance			127,089.80	8.7	127,089.80	

Communication: 4th Quarter Variances ? 2016 (Finance Director)

VARIANCE REPORT FOR DEPARTMENT -- HUMAN RESOURCES
FOR THE QUARTER ENDING 12/31/2016

G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE	POSITIVE/ NEGATIVE
Personnel Related Expenditure			
Wages	(10,706.70)	Senior Generalist cross training coverage; the new Senior Generalist salary exceeds her predecessors. 2016 Budgeted for 1.68% Pay for Performance, while in reality some staff exceeded the 1.68%.	Negative
Operating Expenses			
Repair and Maintenance	(1,699.78)	Copy machine overages.	Negative
General Operating	6,986.81	Employee Recognition, Exam Fees, Advertising and Seminars and Training - dollars budgeted for - not realized in 2016.	Positive
Interdepartmental Charges			
Insurance & Employee Related	21,408.03	Employees chose single coverage over family, as well as one choose not to participate.	Positive
TOTAL	**15,988.36**		**Positive**

Communication: 4th Quarter Variances ? 2016 (Finance Director)

R5510512

SC0199

Human Resources Department

County of Sheboygan

Variance Analysis by Company

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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						
43,591.00	93.9	43,591.63	93.9	.63		411000 Property Tax Levy	523,100.00	93.9	523,100.00	93.8		
43,591.00	93.9	43,591.63	93.9	.63		410000 Taxes	523,100.00	93.9	523,100.00	93.8		
						450000 Public Charges for Se						
						460000 Interest and Other Re						
		6.89-		6.89-		466000 Other Miscellaneous			904.19	.2	904.19	
		6.89-		6.89-		460000 Interest and Other Re			904.19	.2	904.19	
						470000 Interdepartmental Rev						
2,818.00	6.1	2,818.75	6.1	.75		476000 Other Interdepartmen	33,825.00	6.1	33,825.00	6.1		
2,818.00	6.1	2,818.75	6.1	.75		470000 Interdepartmental Rev	33,825.00	6.1	33,825.00	6.1		
46,409.00	100.0	46,403.49	100.0	5.51-		400000 Revenues	556,925.00	100.0	557,829.19	100.0	904.19	.2
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
27,293.00	58.8	28,333.17	61.1	1,040.17-	3.8	511000 Wages	327,518.00	58.8	338,224.70	60.6	10,706.70-	3.3
3,873.00	8.3	3,944.22	8.5	71.22-	1.8	512000 Benefits	46,492.00	8.3	46,607.16	8.4	115.16-	.2
31,166.00	67.2	32,277.39	69.6	1,111.39-	3.6	510000 Personnel Related Exp	374,010.00	67.2	384,831.86	69.0	10,821.86-	2.9
						530000 Operating Expenses						
4,052.00	8.7	8,041.18	17.3	3,989.18-	98.4	531000 Purchased Services	48,636.00	8.7	48,463.69	8.7	172.31	.4
275.00	.6	1,876.05	4.0	1,601.05-	582.2	532000 Repair & Maintenance	3,300.00	.6	4,999.78	.9	1,699.78-	51.5
2,114.00	4.6	2,630.11	5.7	516.11-	24.4	533000 General Operating	28,787.00	5.2	21,800.19	3.9	6,986.81	24.3
6,441.00	13.9	12,547.34	27.0	6,106.34-	94.8	530000 Operating Expenses	80,723.00	14.5	75,263.66	13.5	5,459.34	6.8
						550000 Interdepartmental Cha						
7,132.00	15.4	4,949.14	10.7	2,182.86	30.6	551000 Employee Related Ins	85,608.00	15.4	64,199.97	11.5	21,408.03	25.0
138.00	.3	41.30	.1	96.70	70.1	551900 Insurance Charges	1,676.00	.3	1,577.67	.3	98.33	5.9
1,240.00	2.7	982.30	2.1	257.70	20.8	553000 System Operation Cha	14,899.00	2.7	14,732.61	2.6	166.39	1.1
		.75		.75-		556000 Other Interdepartmen	9.00		9.00			
8,510.00	18.3	5,973.49	12.9	2,536.51	29.8	550000 Interdepartmental Cha	102,192.00	18.3	80,519.25	14.4	21,672.75	21.2
						560000 Capital Outlay						
						570000 Depreciation						
46,117.00	99.4	50,798.22	109.5	4,681.22-	10.2	500000 Expense/Expenditure	556,925.00	100.0	540,614.77	96.9		

Communication: 4th Quarter Variances ? 2016 (Finance Director)

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
292.00	.6	4,394.73-	9.5	4,686.73-	*******	Current Change in Fund Balance			17,214.42	3.1	17,214.42	

Communication: 4th Quarter Variances ? 2016 (Finance Director)

VARIANCE REPORT FOR DEPARTMENT -- MEDICAL EXAMINER
FOR THE QUARTER ENDING 12/31/2016

G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE	POSITIVE/ NEGATIVE
Interest and Other Revenue			
Other Miscellaneous	13,851.46	Collected more fees because of increased cremations & deaths. income received from sale of estate items	Positive
Personnel Related Expenditure			
Wages	(6,970.75)	Increased case load generated more investigative hours for deputies.	Negative
Operating Expenses			
Purchased Services	(12,188.86)	Increased case load, therefore lab analysis, autopsies, transportation, and client services are more than budget.	Negative
General Operating	(1,107.23)	2016 registrations for WCMEA and 2016 Forensic Science Seminars Multiple seminars by multiple persons	Negative
Interdepartmental Charges			
Other Interdepartmental Charges	(1,942.10)	Corp Council & Finance dept Charges for services from a 2015 case	Negative
TOTAL	**(8,357.48)**		**Negative**

Communication: 4th Quarter Variances ? 2016 (Finance Director)

R5510512

SC0185

Medical Examiner

County of Sheboygan

Variance Analysis by Company

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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						
4,149.00	31.0	4,149.63	30.7	.63		411000 Property Tax Levy	49,796.00	31.0	49,796.00	28.6		
4,149.00	31.0	4,149.63	30.7	.63		410000 Taxes	49,796.00	31.0	49,796.00	28.6		
						450000 Public Charges for Se						
						460000 Interest and Other Re						
9,228.00	69.0	9,355.00	69.3	127.00	1.4	466000 Other Miscellaneous	110,750.00	69.0	124,601.46	71.4	13,851.46	12.5
9,228.00	69.0	9,355.00	69.3	127.00	1.4	460000 Interest and Other Re	110,750.00	69.0	124,601.46	71.4	13,851.46	12.5
13,377.00	100.0	13,504.63	100.0	127.63	1.0	400000 Revenues	160,546.00	100.0	174,397.46	100.0	13,851.46	8.6
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
6,870.00	51.4	6,904.00	51.1	34.00-	.5	511000 Wages	82,446.00	51.4	89,416.75	51.3	6,970.75-	8.5
902.00	6.7	847.83	6.3	54.17	6.0	512000 Benefits	10,839.00	6.8	10,553.01	6.1	285.99	2.6
7,772.00	58.1	7,751.83	57.4	20.17	.3	510000 Personnel Related Exp	93,285.00	58.1	99,969.76	57.3	6,684.76-	7.2
						530000 Operating Expenses						
2,540.00	19.0	2,798.29	20.7	258.29-	10.2	531000 Purchased Services	30,500.00	19.0	42,688.86	24.5	12,188.86-	40.0
10.00	.1			10.00	100.0	532000 Repair & Maintenance	125.00	.1			125.00	100.0
1,102.00	8.2	886.88	6.6	215.12	19.5	533000 General Operating	13,479.00	8.4	14,586.23	8.4	1,107.23-	8.2
		700.00	5.2	700.00-		535000 Bad Debt Expense			700.00	.4	700.00-	
3,652.00	27.3	4,385.17	32.5	733.17-	20.1	530000 Operating Expenses	44,104.00	27.5	57,975.09	33.2	13,871.09-	31.5
						550000 Interdepartmental Cha						
1,510.00	11.3	1,435.69	10.6	74.31	4.9	551000 Employee Related Ins	18,160.00	11.3	18,056.93	10.4	103.07	.6
70.00	.5	42.42	.3	27.58	39.4	551900 Insurance Charges	865.00	.5	835.30	.5	29.70	3.4
343.00	2.6	316.88	2.3	26.12	7.6	553000 System Operation Cha	4,132.00	2.6	4,229.22	2.4	97.22-	2.4
						556000 Other Interdepartmen			1,942.10	1.1	1,942.10-	
1,923.00	14.4	1,794.99	13.3	128.01	6.7	550000 Interdepartmental Cha	23,157.00	14.4	25,063.55	14.4	1,906.55-	8.2
						560000 Capital Outlay						
						570000 Depreciation						
13,347.00	99.8	13,931.99	103.2	584.99-	4.4	500000 Expense/Expenditure	160,546.00	100.0	183,008.40	104.9	22,462.40-	14.0
						600000 Other Financing Source						

Communication: 4th Quarter Variances ? 2016 (Finance Director)

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						
30.00	.2	427.36-	3.2	457.36-	*******	Current Change in Fund Balance			8,610.94-	4.9	8,610.94-	

Communication: 4th Quarter Variances ? 2016 (Finance Director)

VARIANCE REPORT FOR DEPARTMENT -- NON-DEPARTMENTAL
FOR THE QUARTER ENDING 12/31/2016

G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE	POSITIVE/ NEGATIVE
Intergovernmental Revenues			
State Grant	39,973.28	State shared revenue slightly more than budget	Positive
Public Charges for Services			
General Government	26,384.00	Land record fees and Public Access fees are more than estimated.	Positive
Public Safety	(8,956.73)	Jail assessment fees are lower than projections.	Negative
Interest and Other Revenue			
Interest Income	(13,489.78)	Interest income is below projection. Funds retargeted for subscriber radio project	Negative
Interest Inc. - Taxes	5,949.31	Interest on delinquent tax payments higher than projected.	Positive
Penalty - Taxes	(4,645.30)	Penalties on delinquent tax payments slightly lower than projected.	Negative
Rent Revenue	6,833.20	Error in budgeting for only half of the farm land lease at Amsterdam dunes. Full year rent is 13,667.	Positive
Other Miscellaneous	(687,125.71)	Budget for subscriber radio project reimbursements inadvertantly included a prior year invoicing of $199,000. Market valuation for the investments at end of year recorded a devaluing of $494,545.	Negative
Operating Expenses			
General Operating	1,466,634.82	$357,000 in subscriber radio project expenses are being carryforward into 2017 along with 214,600 of contingency funds. Savings in the overall radio project is resulting in less fund balance usage.	Positive
TOTAL	**831,557.09**		**Positive**

Communication: 4th Quarter Variances ? 2016 (Finance Director)

R5510512

SC1074

Non-Departmental

County of Sheboygan

Variance Analysis by Company

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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						
287,153.00-	207.1	287,148.37-	157.6	4.63		411000 Property Tax Levy	3,445,780.00-	110.6	3,445,780.00-	139.0		
						413000 Interest & Penalty o			2.88		2.88	
287,153.00-	207.1	287,148.37-	157.6	4.63		410000 Taxes	3,445,780.00-	110.6	3,445,777.12-	139.0	2.88	
						420000 Intergovernmental Rev						
		25,000.00	13.7	25,000.00		423000 State Grants	3,746,552.00	120.3	3,786,525.28	152.7	39,973.28	1.1
		25,000.00	13.7	25,000.00		420000 Intergovernmental Rev	3,746,552.00	120.3	3,786,525.28	152.7	39,973.28	1.1
						450000 Public Charges for Se						
10,000.00	7.2	12,808.00	7.0	2,808.00	28.1	451000 General Government	120,000.00	3.9	146,384.00	5.9	26,384.00	22.0
10,833.00	7.8	11,373.48	6.2	540.48	5.0	452000 Public Safety	130,000.00	4.2	121,043.27	4.9	8,956.73-	6.9
20,833.00	15.0	24,181.48	13.3	3,348.48	16.1	450000 Public Charges for Se	250,000.00	8.0	267,427.27	10.8	17,427.27	7.0
						460000 Interest and Other Re						
63,387.00	45.7	58,185.50	31.9	5,201.50-	8.2	461000 Interest Income	767,171.00	24.6	753,681.22	30.4	13,489.78-	1.8
41,666.00	30.1	38,442.32	21.1	3,223.68-	7.7	461100 Interest Inc - Taxes	500,000.00	16.1	505,949.31	20.4	5,949.31	1.2
22,083.00	15.9	19,300.66	10.6	2,782.34-	12.6	461105 Penalty - Taxes	265,000.00	8.5	260,354.70	10.5	4,645.30-	1.8
		6,833.60	3.8	6,833.60		462000 Rent Revenue	6,834.00	.2	13,667.20	.6	6,833.20	100.0
550.00	.4	297,363.45	163.2	296,813.45	*******	466000 Other Miscellaneous	1,024,601.00	32.9	337,475.29	13.6	687,125.71-	67.1
127,686.00	92.1	420,125.53	230.6	292,439.53	229.0	460000 Interest and Other Re	2,563,606.00	82.3	1,871,127.72	75.5	692,478.28-	27.0
						470000 Interdepartmental Rev						
						473000 System Operation Rev			14.25		14.25	
						470000 Interdepartmental Rev			14.25		14.25	
138,634.00-	100.0	182,158.64	100.0	320,792.64	231.4	400000 Revenues	3,114,378.00	100.0	2,479,317.40	100.0	635,060.60-	20.4
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
						530000 Operating Expenses						
						531000 Purchased Services	152,971.00	4.9	152,970.59	6.2	.41	
16.00				16.00	100.0	532000 Repair & Maintenance	200.00		103.10		96.90	48.5
17,509.00	12.6	364,084.83	199.9	346,575.83-	*******	533000 General Operating	4,343,392.00	139.5	2,876,757.18	116.0	1,466,634.82	33.8
17,525.00	12.6	364,084.83	199.9	346,559.83-	*******	530000 Operating Expenses	4,496,563.00	144.4	3,029,830.87	122.2	1,466,732.13	32.6
						550000 Interdepartmental Cha						
88.00	.1	89.86		1.86-	2.1	551900 Insurance Charges	1,077.00		1,077.00			
8.00				8.00	100.0	552000 Repairs & Maintenanc	100.00		89.88			

Communication: 4th Quarter Variances ? 2016 (Finance Director)

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
96.00	.1	89.86		6.14	6.4	550000 Interdepartmental Cha	1,177.00		1,166.88		10.12	.9
						560000 Capital Outlay						
						570000 Depreciation						
						580000 Debt Service						
		49.27		49.27-		582000 Interest			192.28		192.28-	
		49.27		49.27-		580000 Debt Service			192.28		192.28-	
						599001 Expense Budget Target						
17,621.00	12.7	364,223.96	199.9	346,602.96-	*******	500000 Expense/Expenditure	4,497,740.00	144.4	3,031,190.03	122.3	1,466,549.97	32.6
						600000 Other Financing Source						
						630000 Operat'g Transfers fr						
						631000 General Fund	100,000.00	3.2			100,000.00	100.0
						630000 Operat'g Transfers fr	100,000.00	3.2			100,000.00	100.0
						600000 Other Financing Source	100,000.00	3.2			100,000.00	100.0
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
305,601.00	220.4	199,182.92	109.3	106,418.08	34.8	721000 General Fund	591,479.00	19.0	457,918.90	18.5	133,560.10	22.6
		3,967.99	2.2	3,967.99-		724403 Fund Transfer Out			3,967.99	.2	3,967.99-	
						726000 Internal Services Fu	60,995.00	2.0	60,995.00	2.5		
305,601.00	220.4	203,150.91	111.5	102,450.09	33.5	720000 Transfer to Other Fun	652,474.00	21.0	522,881.89	21.1	129,592.11	19.9
305,601.00	220.4	203,150.91	111.5	102,450.09	33.5	700000 Other Financing Uses	652,474.00	21.0	522,881.89	21.1	129,592.11	19.9
						900000 Statistical Accounts O						
						920000 HCC Statistical Infor						
461,856.00-	333.1	385,216.23-	211.5	76,639.77	16.6	Current Change in Fund Balance	1,935,836.00-	62.2	1,074,754.52-	43.3	861,081.48	44.5

Communication: 4th Quarter Variances ? 2016 (Finance Director)

VARIANCE REPORT FOR DEPARTMENT -- PLANNING & RESOURCES
FOR THE QUARTER ENDING 12/31/2016

G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE	POSITIVE/ NEGATIVE
Intergovernmental Revenues			
Federal Grants	25,036.83	Positive variance due to more revenue received than budgeted. This is budget neutral.	Positive
State Grants	(26,241.19)	Negative variance due to Land & Water Resource Management (LWRM) and Wisconsin Fund revenue not received because expenses did not occur.	Negative
Licenses & Permits			
Other Reg. Permit & Fees	14,772.16	Positive variance due to higher than expected permit sales and HHW fees.	Positive
Fines, Forfeits, & Penalties			
Law & Ordinance Violations	(3,675.00)	Negative variance due to less than budgeted revenue for sanitary and boat launch violations.	Negative
Public Charges for Services			
General Government	2,067.85	Positive variance due to higher than anticipated rural numbering sign sales and digital data sales.	Positive
Conservation & Development	(7,473.58)	Negative variance due to less than budgeted revenue for TNC grant.	Negative
Interest and Other Revenue			
Rent Revenue	3,352.80	Shoreland 400 trail.	Positive
Other Miscellaneous	14,714.52	Positive variance due to sale of erosion control netting, and reimbursement of invoices from Friends of Marsh and overpayment for stewardship fund.	Positive
Personnel Related Expenditure			
Wages	27,605.53	Positive variance due to Code Administrator position being vacant since 3/30/2016.	Positive

Communication: 4th Quarter Variances ? 2016 (Finance Director)

Benefits	8,510.58	Positive variance due to Code Administrator position being vacant since 3/30/2016.	Positive
Operating Expenses			
Purchased Services	11,234.90	Positive variance due to cost share dollars that have not been spent.	Positive
Repair and Maintenance	60,021.04	Positive variance due to Marsh and Amsterdam Dunes structural expenses not spent and carried over into 2017.	Positive
General Operating	19,191.75	Positive variance due to more than budgeted for Wisconsin fund revenue than received.	Positive
Fixed Charges	(1,003.19)	Negative variance due to higher than budgeted for copy printer and vehicle lease expenses.	Negative
Interdepartmental Charges			
Employee Related Ins	31,992.93	Positive variance due to Code Administrator position being vacant since 3/30/2016.	Positive
Repairs & Maintenance	(36,833.71)	Negative variance primarily due to bog removal at the Marsh.	Negative
System Operation Charges	2,660.92	Positive variance due to less printing at County Printing Department.	Positive
Capital Outlay	7,623.18	Positive variance due to cost underruns.	Positive
TOTAL	**153,558.32**		**Positive**

Communication: 4th Quarter Variances ? 2016 (Finance Director)

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						
86,590.00	32.2	86,590.63	33.3	.63		411000 Property Tax Levy	1,039,088.00	47.9	1,039,088.00	47.3		
86,590.00	32.2	86,590.63	33.3	.63		410000 Taxes	1,039,088.00	47.9	1,039,088.00	47.3		
						420000 Intergovernmental Rev						
88,450.00	32.9	53,270.27	20.5	35,179.73-	39.8	421000 Federal Grants	270,420.00	12.5	295,456.83	13.5	25,036.83	9.3
61,939.00	23.0	94,238.94	36.2	32,299.94	52.1	423000 State Grants	340,053.00	15.7	313,811.81	14.3	26,241.19-	7.7
		299.75	.1	299.75		426000 Chges - Other Local			647.90		647.90	
150,389.00	55.9	147,808.96	56.8	2,580.04-	1.7	420000 Intergovernmental Rev	610,473.00	28.1	609,916.54	27.8	556.46-	.1
						430000 Licenses and Permits						
		1.65		1.65		432000 Nonbusiness Licenses			121.00		121.00	
16,057.00	6.0	16,000.94	6.1	56.06-	.3	435000 Other Reg. Permit &	263,700.00	12.1	278,472.16	12.7	14,772.16	5.6
16,057.00	6.0	16,002.59	6.2	54.41-	.3	430000 Licenses and Permits	263,700.00	12.1	278,593.16	12.7	14,893.16	5.6
						440000 Fines, Forfeits & Pen						
474.00	.2	25.00		449.00-	94.7	441000 Law & Ordinance Viol	5,700.00	.3	2,025.00	.1	3,675.00-	64.5
474.00	.2	25.00		449.00-	94.7	440000 Fines, Forfeits & Pen	5,700.00	.3	2,025.00	.1	3,675.00-	64.5
						450000 Public Charges for Se						
873.00	.3	842.03	.3	30.97-	3.5	451000 General Government	10,500.00	.5	12,567.85	.6	2,067.85	19.7
15,499.00	5.8	4,120.15	1.6	11,378.85-	73.4	457000 Conservation and Dev	186,000.00	8.6	178,526.42	8.1	7,473.58-	4.0
16,372.00	6.1	4,962.18	1.9	11,409.82-	69.7	450000 Public Charges for Se	196,500.00	9.1	191,094.27	8.7	5,405.73-	2.8
						460000 Interest and Other Re						
226.00	.1	4,522.80	1.7	4,296.80	*******	462000 Rent Revenue	33,820.00	1.6	37,172.80	1.7	3,352.80	9.9
18,008.00	6.7			18,008.00-	100.0	465000 Donations	18,100.00	.8	18,797.97	.9	697.97	3.9
19,091.00-	7.1	447.99	.2	19,538.99	102.3	466000 Other Miscellaneous	1,000.00		15,714.52	.7	14,714.52	*******
857.00-	.3	4,970.79	1.9	5,827.79	680.0	460000 Interest and Other Re	52,920.00	2.4	71,685.29	3.3	18,765.29	35.5
						470000 Interdepartmental Rev						
						473000 System Operation Rev			44.68		44.68	
208.00	.1	155.92-	.1	363.92-	175.0	476000 Other Interdepartmen	2,500.00	.1	2,797.71	.1	297.71	11.9
208.00	.1	155.92-	.1	363.92-	175.0	470000 Interdepartmental Rev	2,500.00	.1	2,842.39	.1	342.39	13.7
269,233.00	100.0	260,204.23	100.0	9,028.77-	3.4	400000 Revenues	2,170,881.00	100.0	2,195,244.65	100.0	24,363.65	1.1
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						

Communication: 4th Quarter Variances ? 2016 (Finance Director)

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
62,772.00	23.3	57,860.73	22.2	4,911.27	7.8	511000 Wages	753,299.00	34.7	725,693.47	33.1	27,605.53	3.7
8,894.00	3.3	8,064.67	3.1	829.33	9.3	512000 Benefits	106,769.00	4.9	98,258.42	4.5	8,510.58	8.0
71,666.00	26.6	65,925.40	25.3	5,740.60	8.0	510000 Personnel Related Exp	860,068.00	39.6	823,951.89	37.5	36,116.11	4.2
						530000 Operating Expenses						
33,212.00	12.3	74,151.63	28.5	40,939.63-	123.3	531000 Purchased Services	397,320.00	18.3	386,085.10	17.6	11,234.90	2.8
51,406.00	19.1	31,183.54	12.0	20,222.46	39.3	532000 Repair & Maintenance	290,669.00	13.4	230,647.96	10.5	60,021.04	20.6
95,574.00	35.5	48,065.71	18.5	47,508.29	49.7	533000 General Operating	337,408.00	15.5	318,216.25	14.5	19,191.75	5.7
925.00	.3	767.17	.3	157.83	17.1	534000 Fixed Charges	11,900.00	.5	12,903.19	.6	1,003.19-	8.4
						535000 Bad Debt Expense			12.50		12.50-	
181,117.00	67.3	154,168.05	59.2	26,948.95	14.9	530000 Operating Expenses	1,037,297.00	47.8	947,865.00	43.2	89,432.00	8.6
						550000 Interdepartmental Cha						
15,916.00	5.9	12,835.25	4.9	3,080.75	19.4	551000 Employee Related Ins	191,129.00	8.8	159,136.07	7.2	31,992.93	16.7
857.00	.3	483.63	.2	373.37	43.6	551900 Insurance Charges	10,376.00	.5	9,995.00	.5	381.00	3.7
5,228.00	1.9	1,268.80	.5	3,959.20	75.7	552000 Repairs & Maintenanc	50,291.00	2.3	87,124.71	4.0	36,833.71-	73.2
5,604.00	2.1	5,068.32	1.9	535.68	9.6	553000 System Operation Cha	67,295.00	3.1	64,634.08	2.9	2,660.92	4.0
82.00		1.50		80.50	98.2	556000 Other Interdepartmen	1,182.00	.1	928.63		253.37	21.4
27,687.00	10.3	19,657.50	7.6	8,029.50	29.0	550000 Interdepartmental Cha	320,273.00	14.8	321,818.49	14.7	1,545.49-	.5
						560000 Capital Outlay						
		12,307.43	4.7	12,307.43-		561000 Land	187,000.00	8.6	181,318.44	8.3	5,681.56	3.0
41,850.00	15.5	39,908.38	15.3	1,941.62	4.6	564500 Other Improvements	41,850.00	1.9	39,908.38	1.8	1,941.62	4.6
41,850.00	15.5	52,215.81	20.1	10,365.81-	24.8	560000 Capital Outlay	228,850.00	10.5	221,226.82	10.1	7,623.18	3.3
						570000 Depreciation						
322,320.00	119.7	291,966.76	112.2	30,353.24	9.4	500000 Expense/Expenditure	2,446,488.00	112.7	2,314,862.20	105.4	131,625.80	5.4
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
176,046.00	65.4	176,045.72	67.7	.28		631000 General Fund	176,046.00	8.1	176,045.72	8.0	.28	
6,845.00	2.5			6,845.00	100.0	631500 Land Records Usage	82,150.00	3.8	58,597.86	2.7	23,552.14	28.7
182,891.00	67.9	176,045.72	67.7	6,845.28	3.7	630000 Opt'g Transfers from	258,196.00	11.9	234,643.58	10.7	23,552.42	9.1
182,891.00	67.9	176,045.72	67.7	6,845.28	3.7	600000 Other Financing Source	258,196.00	11.9	234,643.58	10.7	23,552.42	9.1
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
129,804.00	48.2	144,283.19	55.4	14,479.19	11.2	Current Change in Fund Balance	17,411.00-	.8	115,026.03	5.2		

Communication: 4th Quarter Variances ? 2016 (Finance Director)

VARIANCE REPORT FOR DEPARTMENT -- REGISTER OF DEEDS
FOR THE QUARTER ENDING 12/31/2016

G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE	POSITIVE/ NEGATIVE
Public Charges for Services			
General Government	84,733.05	Positive variance; revenue fluctuates due to real estate and encumbrance activity which is based upon the local, state and national economy.	Positive
Personnel Related Expenditure			
Wages	(9,626.43)	Negative variance due to the change of one employee moving from hourly to salary.	Negative
Benefits	1,331.73	Positive variance due to pre-tax health and dependant care plans.	Positive
Operating Expenses			
Purchased Services	80,972.69	Positive variance: scanning project put on hold, moved to later in 2017, early 2018.	Positive
Repairs & Maintenance	1,143.67	Positive variance anticipated repairs on machines not needed.	Positive
General Operating	3,825.92	Positive variance due to backlog of returning documents. Carried over funds into 2017.	Positive
TOTAL	**162,380.63**		**Positive**

Communication: 4th Quarter Variances ? 2016 (Finance Director)

R5510512

SC0182

Register Of Deeds

County of Sheboygan

Variance Analysis by Company

As of 12/31/2016

2/15/2017

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Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
8,214.00-	17.4	8,214.50-	15.2	.50-		411000 Property Tax Levy	98,574.00-	17.4	98,574.00-	15.1		
8,214.00-	17.4	8,214.50-	15.2	.50-		410000 Taxes	98,574.00-	17.4	98,574.00-	15.1		
						450000 Public Charges for Se						
55,547.00	117.4	62,263.12	115.2	6,716.12	12.1	451000 General Government	666,570.00	117.4	751,303.05	115.1	84,733.05	12.7
55,547.00	117.4	62,263.12	115.2	6,716.12	12.1	450000 Public Charges for Se	666,570.00	117.4	751,303.05	115.1	84,733.05	12.7
						460000 Interest and Other Re						
						466000 Other Miscellaneous			190.00		190.00	
						460000 Interest and Other Re			190.00		190.00	
						470000 Interdepartmental Rev						
47,333.00	100.0	54,048.62	100.0	6,715.62	14.2	400000 Revenues	567,996.00	100.0	652,919.05	100.0	84,923.05	15.0
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
27,437.00	58.0	35,410.40	65.5	7,973.40-	29.1	511000 Wages	329,252.00	58.0	338,878.43	51.9	9,626.43-	2.9
3,908.00	8.3	4,232.29	7.8	324.29-	8.3	512000 Benefits	46,917.00	8.3	45,585.27	7.0	1,331.73	2.8
31,345.00	66.2	39,642.69	73.3	8,297.69-	26.5	510000 Personnel Related Exp	376,169.00	66.2	384,463.70	58.9	8,294.70-	2.2
						530000 Operating Expenses						
78,196.00	165.2	3,770.20	7.0	74,425.80	95.2	531000 Purchased Services	109,846.00	19.3	28,873.31	4.4	80,972.69	73.7
367.00	.8	145.00	.3	222.00	60.5	532000 Repair & Maintenance	4,422.00	.8	3,278.33	.5	1,143.67	25.9
1,437.00	3.0	3,426.94	6.3	1,989.94-	138.5	533000 General Operating	24,554.00	4.3	20,728.08	3.2	3,825.92	15.6
80,000.00	169.0	7,342.14	13.6	72,657.86	90.8	530000 Operating Expenses	138,822.00	24.4	52,879.72	8.1	85,942.28	61.9
						550000 Interdepartmental Cha						
8,702.00	18.4	8,000.30	14.8	701.70	8.1	551000 Employee Related Ins	104,468.00	18.4	104,367.45	16.0	100.55	.1
186.00	.4	86.04	.2	99.96	53.7	551900 Insurance Charges	2,255.00	.4	2,153.16	.3	101.84	4.5
2,849.00	6.0	2,637.97	4.9	211.03	7.4	553000 System Operation Cha	34,191.00	6.0	34,143.50	5.2	47.50	.1
7.00		7.62		.62-	8.9	556000 Other Interdepartmen	91.00		91.00			
11,744.00	24.8	10,731.93	19.9	1,012.07	8.6	550000 Interdepartmental Cha	141,005.00	24.8	140,755.11	21.6	249.89	.2
						560000 Capital Outlay						
						570000 Depreciation						

Communication: 4th Quarter Variances ? 2016 (Finance Director)

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
123,089.00	260.0	57,716.76	106.8	65,372.24	53.1	500000 Expense/Expenditure	655,996.00	115.5	578,098.53	88.5	77,897.47	11.9
						600000 Other Financing Source						
						630000 Operat'g Transfers fr						
76,000.00	160.6			76,000.00	100.0	631500 Land Records Usage	88,000.00	15.5	12,955.28	2.0	75,044.72	85.3
76,000.00	160.6			76,000.00	100.0	630000 Operat'g Transfers fr	88,000.00	15.5	12,955.28	2.0	75,044.72	85.3
76,000.00	160.6			76,000.00	100.0	600000 Other Financing Source	88,000.00	15.5	12,955.28	2.0	75,044.72	85.3
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
244.00	.5	3,668.14-	6.8	3,912.14-	*******	Current Change in Fund Balance			87,775.80	13.4	87,775.80	

Communication: 4th Quarter Variances ? 2016 (Finance Director)

VARIANCE REPORT FOR DEPARTMENT -- SHERIFF
FOR THE QUARTER ENDING 12/31/2016

G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE	POSITIVE/ NEGATIVE
Intergovernmental Revenues			
State Grants	11,619.17	The positive variance is due to receiving more from the SCAAP grant more than we had budgeted.	Positive
Public Charges for Services			
General Government	2,538.20	The positive variance is due to receiving more requests for copies of accident/incident reports, jail records, etc., than what we had budgeted.	Positive
Public Safety	6,295.84	The increased jail population has generated additional revenue causing the positive variance. There are some offsetting expenses.	Positive
Interest and Other Revenue			
Rent Revenue	3,890.00	We have a new customer hanging equipment on one of the towers that wasn't budgeted for that has caused the positive variance.	Positive
Donations	(8,301.16)	The final cost of the BearCat Rescue Vehicle was less than budget due to eliminating some of the options from the original order. Some Sheriff Dept. employees picked up the vehicle thus eliminating delivery charges and reducing the amount of donated funds needed to cover the cost of the vehicle causing the negative variance.	Negative
Other Miscellaneous	(70,296.11)	A budget entry was done in June for the sale of old radio equipment. This equipment will not be sold until 2017 causing the negative variance. There is an offset in Other Financing Uses below.	Negative
Interdepartmental Revenue			
Public Safety Revenue	6,531.27	HHS has given our social welfare detective more cases to investigate causing the positive variance.	Positive
Other Interdepartmental Revenue	10,892.35	Sheriff Dept. employees drove the consultants and Motorola employees around the County for testing the radio equipment before going live. A transfer was made from the radio project to cover the overtime that was incurred, causing the positive variance.	Positive

Communication: 4th Quarter Variances ? 2016 (Finance Director)

Personnel Related Expenditure			
Wages	25,019.67	The positive variance is due to vacancies in the patrol, corrections and dispatch divisions.	Positive
Overtime	(264,828.04)	This negative variance is due to the large number of vacancies in the patrol, corrections and dispatch divisions.	Negative
Benefits	(16,648.71)	The negative variance is due to the amount of overtime paid.	Negative
Operating Expenses			
Purchased Services	(92,198.61)	The negative variance is due to increased inmate meals and medical costs due to the increased inmate population.	Negative
Repair and Maintenance	21,069.10	This positive variance is due to the cabling to install kiosks in the cells not being done due to the late completion date of the radio project. The County electrician and contracted electricians were busy with the radio project. There is an offset in the Other Finance Source below.	Positive
General Operating	98,059.94	The positive variance is due to our fuel, training costs and equipment purchases being less than budgeted	Positive
Interdepartmental Charges			
Employee Related Ins	34,226.20	The positive variance is due to the vacancies in patrol, corrections and dispatch.	Positive
Insurance Charges	3,196.41	The final allocation for the liability insurance for the Sheriff's Department was less than budgeted causing the positive variance.	Positive
System Operation Charges	(2,500.50)	Our need for printed forms and inmate packets increased as our population increased causing the negative variance.	Negative
Capital Outlay	(4,576.82)	We reprioritized one of the dryers we had in the budget for the detention center to purchase a smaller dryer and repair equipment that was needed when the downtown jail was reopened. This positive variance is the difference of these costs.	Negative
Other Financing Sources			
Operating Transfers from General Fund	(25,272.00)	The cabling to install kiosks in the cells was not done due to the late completion date of the radio project, causing the negative variance for this fund transfer. There is an offset in the Repair & Maintenance line above.	Negative
Other Financing Uses			
Operating Transfer to General Fund	100,000.00	A budget entry was done in June for the sale of old radio equipment. It will not be sold until 2017 causing the positive variance for this fund transfer. There is an offset in Other Miscellaneous Revenue above.	Positive
TOTAL	**(161,283.80)**		**Negative**

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
1,428,365.00	84.2	1,428,365.62	82.2	.62		411000 Property Tax Levy	17,140,387.00	89.8	17,140,387.00	90.0		
1,428,365.00	84.2	1,428,365.62	82.2	.62		410000 Taxes	17,140,387.00	89.8	17,140,387.00	90.0		
						420000 Intergovernmental Rev						
		16,677.00	1.0	16,677.00		421000 Federal Grants	16,675.00	.1	16,677.00	.1	2.00	
16,891.00	1.0	32,248.18	1.9	15,357.18	90.9	423000 State Grants	219,182.00	1.1	230,801.17	1.2	11,619.17	5.3
16,891.00	1.0	48,925.18	2.8	32,034.18	189.7	420000 Intergovernmental Rev	235,857.00	1.2	247,478.17	1.3	11,621.17	4.9
						440000 Fines, Forfeits & Pen						
						441000 Law & Ordinance Viol			285.00		285.00	
						440000 Fines, Forfeits & Pen			285.00		285.00	
						450000 Public Charges for Se						
825.00		1,276.20	.1	451.20	54.7	451000 General Government	9,900.00	.1	12,438.20	.1	2,538.20	25.6
298,855.00	17.6	230,133.13	13.2	68,721.87-	23.0	452000 Public Safety	1,306,038.00	6.8	1,312,333.84	6.9	6,295.84	.5
125.00		56.10		68.90-	55.1	454000 Health Care Services	1,500.00		1,079.48		420.52-	28.0
299,805.00	17.7	231,465.43	13.3	68,339.57-	22.8	450000 Public Charges for Se	1,317,438.00	6.9	1,325,851.52	7.0	8,413.52	.6
						460000 Interest and Other Re						
4,874.00	.3	5,334.90	.3	460.90	9.5	462000 Rent Revenue	58,498.00	.3	62,388.00	.3	3,890.00	6.6
						463000 Property Sales			25.66		25.66	
79,255.00-	4.7	2,444.32	.1	81,699.32	103.1	465000 Donations	42,133.00	.2	33,831.84	.2	8,301.16-	19.7
25,752.00	1.5	20,538.63	1.2	5,213.37-	20.2	466000 Other Miscellaneous	281,317.00	1.5	211,020.89	1.1	70,296.11-	25.0
						467000 Non Specific Grants	6,000.00		6,000.00			
48,629.00-	2.9	28,317.85	1.6	76,946.85	158.2	460000 Interest and Other Re	387,948.00	2.0	313,266.39	1.6	74,681.61-	19.3
						470000 Interdepartmental Rev						
166.00				166.00-	100.0	472000 Repairs & Maintenanc	2,000.00		491.10		1,508.90-	75.4
416.00		592.88		176.88	42.5	474000 Public Safety Revenu	5,000.00		11,531.37	.1	6,531.37	130.6
145.00		23.04-		168.04-	115.9	476000 Other Interdepartmen	1,750.00		12,642.35	.1	10,892.35	622.4
727.00		569.84		157.16-	21.6	470000 Interdepartmental Rev	8,750.00		24,664.82	.1	15,914.82	181.9
1,697,159.00	100.0	1,737,643.92	100.0	40,484.92	2.4	400000 Revenues	19,090,380.00	100.0	19,051,932.90	100.0	38,447.10-	.2
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
1,029,109.00	60.6	1,056,317.41	60.8	27,208.41-	2.6	511000 Wages	11,072,245.00	58.0	11,312,053.37	59.4	239,808.37-	2.2
150,779.00	8.9	179,761.85	10.3	28,982.85-	19.2	512000 Benefits	1,683,432.00	8.8	1,700,080.71	8.9		

Communication: 4th Quarter Variances ? 2016 (Finance Director)

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
1,179,888.00	69.5	1,236,079.26	71.1	56,191.26-	4.8	510000 Personnel Related Exp	12,755,677.00	66.8	13,012,134.08	68.3	256,457.08-	2.0
						530000 Operating Expenses						
216,813.00	12.8	158,461.93	9.1	58,351.07	26.9	531000 Purchased Services	1,598,296.00	8.4	1,690,494.61	8.9	92,198.61-	5.8
7,384.00	.4	5,783.92	.3	1,600.08	21.7	532000 Repair & Maintenance	115,999.00	.6	94,929.90	.5	21,069.10	18.2
65,279.00	3.8	64,708.34	3.7	570.66	.9	533000 General Operating	837,041.00	4.4	738,981.06	3.9	98,059.94	11.7
14,126.00	.8	25,503.58	1.5	11,377.58-	80.5	534000 Fixed Charges	258,749.00	1.4	260,574.99	1.4	1,825.99-	.7
						535000 Bad Debt Expense			50.00		50.00-	
303,602.00	17.9	254,457.77	14.6	49,144.23	16.2	530000 Operating Expenses	2,810,085.00	14.7	2,785,030.56	14.6	25,054.44	.9
						550000 Interdepartmental Cha						
226,805.00	13.4	213,388.28	12.3	13,416.72	5.9	551000 Employee Related Ins	2,708,580.00	14.2	2,674,353.80	14.0	34,226.20	1.3
8,608.00	.5	5,413.97	.3	3,194.03	37.1	551900 Insurance Charges	103,325.00	.5	100,128.59	.5	3,196.41	3.1
208.00				208.00	100.0	552000 Repairs & Maintenanc	2,500.00		3,182.78		682.78-	27.3
32,569.00	1.9	31,556.28	1.8	1,012.72	3.1	553000 System Operation Cha	391,829.00	2.1	394,329.50	2.1	2,500.50-	.6
50.00				50.00	100.0	554000 Public Safety Charge	200.00		230.00		30.00-	15.0
7,818.00	.5	7,819.13	.4	1.13-		556000 Other Interdepartmen	93,830.00	.5	93,829.61	.5	.39	
276,058.00	16.3	258,177.66	14.9	17,880.34	6.5	550000 Interdepartmental Cha	3,300,264.00	17.3	3,266,054.28	17.1	34,209.72	1.0
						560000 Capital Outlay						
		7,320.82	.4	7,320.82-		565000 Machinery & Equipmen	15,784.00	.1	19,820.82	.1	4,036.82-	25.6
						566100 Communications Equip	2,646.00				2,646.00	100.0
						566200 Computer Equipment	11,500.00	.1	11,500.00	.1		
		226,699.00	13.0	226,699.00-		567000 Vehicles	446,400.00	2.3	449,586.00	2.4	3,186.00-	.7
		234,019.82	13.5	234,019.82-		560000 Capital Outlay	476,330.00	2.5	480,906.82	2.5	4,576.82-	1.0
						570000 Depreciation						
						580000 Debt Service						
1,759,548.00	103.7	1,982,734.51	114.1	223,186.51-	12.7	500000 Expense/Expenditure	19,342,356.00	101.3	19,544,125.74	102.6	201,769.74-	1.0
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
14,500.00	.9	20,716.00	1.2	6,216.00-	42.9	631000 General Fund	94,000.00	.5	70,716.00	.4	23,284.00	24.8
						631500 Land Records Usage	1,988.00				1,988.00	100.0
81,699.00	4.8	81,699.00	4.7			632000 Special Revenue Fund	81,699.00	.4	81,699.00	.4		
96,199.00	5.7	102,415.00	5.9	6,216.00-	6.5	630000 Opt'g Transfers from	177,687.00	.9	152,415.00	.8	25,272.00	14.2
96,199.00	5.7	102,415.00	5.9	6,216.00-	6.5	600000 Other Financing Source	177,687.00	.9	152,415.00	.8	25,272.00	14.2

Communication: 4th Quarter Variances ? 2016 (Finance Director)

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						
						721000 General Fund	100,000.00	.5			100,000.00	100.0
						720000 Transfer to Other Fun	100,000.00	.5			100,000.00	100.0
						700000 Other Financing Uses	100,000.00	.5			100,000.00	100.0
33,810.00	2.0	142,675.59-	8.2	176,485.59-	522.0	Current Change in Fund Balance	174,289.00-	.9	339,777.84-	1.8	165,488.84-	95.0

Communication: 4th Quarter Variances ? 2016 (Finance Director)

VARIANCE REPORT FOR DEPARTMENT -- TREASURER
FOR THE QUARTER ENDING 12/31/2016

G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE	POSITIVE/ NEGATIVE
Taxes			
Property Tax Levy	3,929.07	Higher than anticipated managed forest land revenue $5200, and lower than anticipated revenue for personal property chargebacks $1275.	Positive
Sales and Use	16,963.17	Kudos to Jeff Lampe for challenging assessors throughout Sheboygan County on their ag use conversion reports and recovering thousands of dollars of ag use conversion charges.	Positive
In Rem Fees	1,140.00	Positive variance due to larger than anticipated recoupment of In Rem costs.	Positive
Intergovernmental Revenues			
State Gov't Payt Lieu Tax	6,456.14	Higher than anticipated State PILT payments.	Positive
Charges-Other Local	1,351.14	Higher than anticipated revenue from municipalities for tax bill postage and supplies. This is offset by expenses and ends up being a wash at year end.	Positive
Interest and Other Revenue			
Other Miscellaneous	395,646.66	This number will change once all assets are closed for 2016. Offset account is Capital Outlay.	Positive
Personnel Related Expenditure			
Wages	2,862.85	The positive variance represents wages not utilized due to a vacancy during 2016.	Positive
Benefits	2,770.80	The positive variance represents social security and retirement not utilized due to a vacancy during 2016.	Positive

Communication: 4th Quarter Variances ? 2016 (Finance Director)

Operating Expenses			
Repairs & Maintenance	(10,287.66)	Negative variance mainly due to increased need to clean up the grounds of City of Sheboygan tax foreclosure properties $7460 and disposal of remaining personal effects $3568. These negative variances were offset by some smaller positive variances for utilities and snow removal.	Negative
General Operating	(5,543.51)	Negative variance mainly attributed to advertising costs on tax foreclosure properties and supplies needed for printing tax bills.	Negative
Interdepartmental Charges			
Employee Related Ins	19,685.92	Positive variance mainly attributed to health, dental, life, WC, and UC insurance not utilized due to a vacancy this year and due to a status change.	Positive
Repairs & Maintenance	1,616.47	Positive variance due to decreased usage of interdepartmental budget for tax foreclosure properties.	Positive
Capital Outlay	(175,922.30)	This number will change once all assets are closed for 2016. Write off of delinquent taxes for In Rem 41 and 42. Offset by Other Miscellaneous Revenue.	Negative
TOTAL	**260,668.75**		**Positive**

R5510512

SC0181

Treasurer

County of Sheboygan

Variance Analysis by Company

As of 12/31/2016

2/15/2017

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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						
42,827.00	71.6	42,531.29	30.9	295.71-	.7	411000 Property Tax Levy	513,137.00	84.8	517,066.07	50.2	3,929.07	.8
710.00	1.2	56.31		653.69-	92.1	412000 Sales and Use	4,820.00	.8	21,783.17	2.1	16,963.17	351.9
		120.00	.1	120.00		414000 In Rem Fees	1,800.00	.3	2,940.00	.3	1,140.00	63.3
43,537.00	72.7	42,707.60	31.0	829.40-	1.9	410000 Taxes	519,757.00	85.9	541,789.24	52.6	22,032.24	4.2
						420000 Intergovernmental Rev						
						421000 Federal Grants	1,230.00	.2	1,328.47	.1	98.47	8.0
						424900 State Gov't Payt Lie	65,100.00	10.8	71,556.14	6.9	6,456.14	9.9
16,090.00	26.9	17,441.14	12.7	1,351.14	8.4	426000 Chges - Other Local	16,090.00	2.7	17,441.14	1.7	1,351.14	8.4
16,090.00	26.9	17,441.14	12.7	1,351.14	8.4	420000 Intergovernmental Rev	82,420.00	13.6	90,325.75	8.8	7,905.75	9.6
						430000 Licenses and Permits						
						450000 Public Charges for Se						
212.00	.4	431.50	.3	219.50	103.5	451000 General Government	2,550.00	.4	2,896.80	.3	346.80	13.6
212.00	.4	431.50	.3	219.50	103.5	450000 Public Charges for Se	2,550.00	.4	2,896.80	.3	346.80	13.6
						460000 Interest and Other Re						
11.00		77,233.10	56.0	77,222.10	*******	466000 Other Miscellaneous	140.00		395,786.66	38.4	395,646.66	*******
11.00		77,233.10	56.0	77,222.10	*******	460000 Interest and Other Re	140.00		395,786.66	38.4	395,646.66	*******
						470000 Interdepartmental Rev						
1.00		21.20		20.20	*******	473000 System Operation Rev	22.00		21.20		.80-	3.6
1.00		21.20		20.20	*******	470000 Interdepartmental Rev	22.00		21.20		.80-	3.6
59,851.00	100.0	137,834.54	100.0	77,983.54	130.3	400000 Revenues	604,889.00	100.0	1,030,819.65	100.0	425,930.65	70.4
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
28,216.00	47.1	28,489.87	20.7	273.87-	1.0	511000 Wages	338,599.00	56.0	335,736.15	32.6	2,862.85	.8
3,997.00	6.7	3,819.94	2.8	177.06	4.4	512000 Benefits	47,976.00	7.9	45,205.20	4.4	2,770.80	5.8
32,213.00	53.8	32,309.81	23.4	96.81-	.3	510000 Personnel Related Exp	386,575.00	63.9	380,941.35	37.0	5,633.65	1.5
						530000 Operating Expenses						
3,036.00	5.1	4,850.46	3.5	1,814.46-	59.8	531000 Purchased Services	50,800.00	8.4	51,198.52	5.0	398.52-	.8
373.00	.6	301.00	.2	72.00	19.3	532000 Repair & Maintenance	3,820.00	.6	14,107.66	1.4	10,287.66-	269.3
21,489.00	35.9	21,901.67	15.9	412.67-	1.9	533000 General Operating	70,441.00	11.6	75,984.51	7.4	5,543.51-	7.9
120.00	.2	117.82	.1	2.18	1.8	534000 Fixed Charges	1,440.00	.2	1,296.02	.1		

Communication: 4th Quarter Variances ? 2016 (Finance Director)

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
4.00		2.29-		6.29	157.3	535000 Bad Debt Expense	50.00		47.75		2.25	4.5
25,022.00	41.8	27,168.66	19.7	2,146.66-	8.6	530000 Operating Expenses	126,551.00	20.9	142,634.46	13.8	16,083.46-	12.7
						550000 Interdepartmental Cha						
8,717.00	14.6	6,560.99	4.8	2,156.01	24.7	551000 Employee Related Ins	104,659.00	17.3	84,973.08	8.2	19,685.92	18.8
183.00	.3	70.23	.1	112.77	61.6	551900 Insurance Charges	2,220.00	.4	2,105.12	.2	114.88	5.2
83.00	.1			83.00	100.0	552000 Repairs & Maintenanc	2,800.00	.5	1,183.53	.1	1,616.47	57.7
1,947.00	3.3	1,832.25	1.3	114.75	5.9	553000 System Operation Cha	23,397.00	3.9	23,407.65	2.3	10.65-	
134.00	.2	33.56-		167.56	125.0	556000 Other Interdepartmen	2,165.00	.4	1,506.93	.1	658.07	30.4
11,064.00	18.5	8,429.91	6.1	2,634.09	23.8	550000 Interdepartmental Cha	135,241.00	22.4	113,176.31	11.0	22,064.69	16.3
						560000 Capital Outlay						
						561000 Land			175,923.04	17.1	175,923.04-	
105,817.00	176.8			105,817.00	100.0	566200 Computer Equipment	105,817.00	17.5	105,816.26	10.3	.74	
105,817.00	176.8			105,817.00	100.0	560000 Capital Outlay	105,817.00	17.5	281,739.30	27.3	175,922.30-	166.3
						570000 Depreciation						
						580000 Debt Service						
174,116.00	290.9	67,908.38	49.3	106,207.62	61.0	500000 Expense/Expenditure	754,184.00	124.7	918,491.42	89.1	164,307.42-	21.8
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
108,260.00	180.9	2,421.20	1.8	105,838.80	97.8	631500 Land Records Usage	149,295.00	24.7	139,604.04	13.5	9,690.96	6.5
108,260.00	180.9	2,421.20	1.8	105,838.80	97.8	630000 Opt'g Transfers from	149,295.00	24.7	139,604.04	13.5	9,690.96	6.5
108,260.00	180.9	2,421.20	1.8	105,838.80	97.8	600000 Other Financing Source	149,295.00	24.7	139,604.04	13.5	9,690.96	6.5
6,005.00-	10.0	72,347.36	52.5	78,352.36	*******	Current Change in Fund Balance			251,932.27	24.4	251,932.27	

Communication: 4th Quarter Variances ? 2016 (Finance Director)

VARIANCE REPORT FOR DEPARTMENT -- UW-EXTENSION
FOR THE QUARTER ENDING 12/31/2016

G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE	POSITIVE/ NEGATIVE
Public Charges for Services			
General Government	7,606.17	Positive variance due to revenue generation from programs.	Positive
Conservation & Development	(3,222.00)	Negative variance due to timing of water testing program.	Negative
Interest and Other Revenue			
Other Miscellaneous	5,289.98	Positive variance due to reimbursement of summer intern payroll.	Positive
Personnel Related Expenditure			
Wages	8,604.03	Positive variance due to turn over in two positions.	Positive
Benefits	1,507.05	Positive variance due to turn over in two positions.	Positive
Operating Expenses			
Purchased Services	9,729.24	Positive variance due to an adjustment from the state contract for the April 2016 invoice. (FY July 1 - June 30) A $13,954.00 credit was given to the county for the reduction of one teacher position, and a buyout of one employee's salary.	Positive
Repairs & Maintenance	2,021.38	Positve variance due to maintenance costs on the coalater and folding machines are trending less than previous years.	Positive
General Operating	12,264.99	Positive variance due to a reduction in travel in an effort to reduce expenses.	Positive
Fixed Charges	(1,126.04)	Negative variance due to copier lease agreement.	Negative
Interdepartmental Charges			
Employee Related Ins	19,330.26	Positive variance due to turnover in two positions resulting in two family insurance plans being replaced by two single insurance plans.	Positive
System Operation Charges	1,475.62	Positive variance due to less than anticipated copy and paper needs.	Positive
TOTAL	**63,480.68**		**Positive**

Communication: 4th Quarter Variances ? 2016 (Finance Director)

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						
38,723.00	97.2	38,723.63	89.9	.63		411000 Property Tax Levy	464,684.00	94.5	464,684.00	92.6		
38,723.00	97.2	38,723.63	89.9	.63		410000 Taxes	464,684.00	94.5	464,684.00	92.6		
						420000 Intergovernmental Rev						
						450000 Public Charges for Se						
1,083.00	2.7	3,903.80	9.1	2,820.80	260.5	451000 General Government	13,000.00	2.6	20,606.17	4.1	7,606.17	58.5
33.00	.1	40.00	.1	7.00	21.2	457000 Conservation and Dev	3,900.00	.8	678.00	.1	3,222.00-	82.6
1,116.00	2.8	3,943.80	9.2	2,827.80	253.4	450000 Public Charges for Se	16,900.00	3.4	21,284.17	4.2	4,384.17	25.9
						460000 Interest and Other Re						
		8.93		8.93		461000 Interest Income			77.73		77.73	
		408.06	.9	408.06		466000 Other Miscellaneous	10,385.00	2.1	15,674.98	3.1	5,289.98	50.9
		416.99	1.0	416.99		460000 Interest and Other Re	10,385.00	2.1	15,752.71	3.1	5,367.71	51.7
						470000 Interdepartmental Rev						
39,839.00	100.0	43,084.42	100.0	3,245.42	8.1	400000 Revenues	491,969.00	100.0	501,720.88	100.0	9,751.88	2.0
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
9,574.00	24.0	8,915.05	20.7	658.95	6.9	511000 Wages	114,891.00	23.4	106,286.97	21.2	8,604.03	7.5
1,328.00	3.3	1,216.53	2.8	111.47	8.4	512000 Benefits	15,945.00	3.2	14,437.95	2.9	1,507.05	9.5
10,902.00	27.4	10,131.58	23.5	770.42	7.1	510000 Personnel Related Exp	130,836.00	26.6	120,724.92	24.1	10,111.08	7.7
						530000 Operating Expenses						
574.00	1.4	2,627.23	6.1	2,053.23-	357.7	531000 Purchased Services	203,189.00	41.3	193,459.76	38.6	9,729.24	4.8
666.00	1.7	763.14	1.8	97.14-	14.6	532000 Repair & Maintenance	8,000.00	1.6	5,978.62	1.2	2,021.38	25.3
4,512.00	11.3	10,757.69	25.0	6,245.69-	138.4	533000 General Operating	61,631.00	12.5	49,366.01	9.8	12,264.99	19.9
833.00	2.1	927.17	2.2	94.17-	11.3	534000 Fixed Charges	10,000.00	2.0	11,126.04	2.2	1,126.04-	11.3
6,585.00	16.5	15,075.23	35.0	8,490.23-	128.9	530000 Operating Expenses	282,820.00	57.5	259,930.43	51.8	22,889.57	8.1
						550000 Interdepartmental Cha						
4,384.00	11.0	3,354.19	7.8	1,029.81	23.5	551000 Employee Related Cha	52,631.00	10.7	33,300.74	6.6	19,330.26	36.7
165.00	.4	78.22	.2	86.78	52.6	551900 Insurance Charges	1,994.00	.4	1,906.09	.4	87.91	4.4
1,974.00	5.0	1,836.61	4.3	137.39	7.0	553000 System Operation Cha	23,688.00	4.8	22,212.38	4.4	1,475.62	6.2
6,523.00	16.4	5,269.02	12.2	1,253.98	19.2	550000 Interdepartmental Cha	78,313.00	15.9	57,419.21	11.4	20,893.79	26.7

Communication: 4th Quarter Variances ? 2016 (Finance Director)

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						
24,010.00	60.3	30,475.83	70.7	6,465.83-	26.9	500000 Expense/Expenditure	491,969.00	100.0	438,074.56	87.3	53,894.44	11.0
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
15,829.00	39.7	12,608.59	29.3	3,220.41-	20.3	Current Change in Fund Balance			63,646.32	12.7	63,646.32	

Communication: 4th Quarter Variances ? 2016 (Finance Director)

VARIANCE REPORT FOR DEPARTMENT -- UW-SHEBOYGAN
FOR THE QUARTER ENDING 12/31/2016

G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE	POSITIVE/ NEGATIVE
Operating Expenses			
Repair and Maintenance	2,467.45	Positive variance due to heating repair and maintenance, and water treatment costs being less than budgeted.	Positive
Capital Outlay	2,614.00	Parking lot sealing and crack filling came in under budget	Positive
TOTAL	**5,081.45**		**Positive**

Communication: 4th Quarter Variances ? 2016 (Finance Director)

R5510512

SC0184

UW Sheboygan

County of Sheboygan

Variance Analysis by Company

As of 12/31/2016

2/15/2017

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						
11,445.00	90.3	11,445.63	90.3	.63		411000 Property Tax Levy	137,348.00	96.5	137,348.00	96.5		
11,445.00	90.3	11,445.63	90.3	.63		410000 Taxes	137,348.00	96.5	137,348.00	96.5		
						420000 Intergovernmental Rev						
1,230.50	9.7	1,230.86	9.7	.36		423000 State Grants	4,922.00	3.5	4,922.00	3.5		
1,230.50	9.7	1,230.86	9.7	.36		420000 Intergovernmental Rev	4,922.00	3.5	4,922.00	3.5		
						460000 Interest and Other Re						
12,675.50	100.0	12,676.49	100.0	.99		400000 Revenues	142,270.00	100.0	142,270.00	100.0		
						500000 Expense/Expenditure						
						530000 Operating Expenses						
6,774.83	53.4	23,895.29	188.5	17,120.46-	252.7	532000 Repair & Maintenance	92,506.00	65.0	90,038.55	63.3	2,467.45	2.7
41.00	.3			41.00	100.0	533000 General Operating	500.00	.4	560.00	.4	60.00-	12.0
6,815.83	53.8	23,895.29	188.5	17,079.46-	250.6	530000 Operating Expenses	93,006.00	65.4	90,598.55	63.7	2,407.45	2.6
						550000 Interdepartmental Cha						
2,041.00	16.1	2,017.58	15.9	23.42	1.1	551900 Insurance Charges	24,521.00	17.2	24,495.09	17.2	25.91	.1
100.00	.8			100.00	100.0	552000 Repairs & Maintenanc	16,456.00	11.6	16,626.45	11.7	170.45-	1.0
128.00	1.0	128.62	1.0	.62-	.5	553000 System Operation Cha	1,543.00	1.1	1,543.00	1.1		
2,269.00	17.9	2,146.20	16.9	122.80	5.4	550000 Interdepartmental Cha	42,520.00	29.9	42,664.54	30.0	144.54-	.3
						560000 Capital Outlay						
						564500 Other Improvements	27,000.00	19.0	24,386.00	17.1	2,614.00	9.7
						560000 Capital Outlay	27,000.00	19.0	24,386.00	17.1	2,614.00	9.7
						570000 Depreciation						
9,084.83	71.7	26,041.49	205.4	16,956.66-	186.6	500000 Expense/Expenditure	162,526.00	114.2	157,649.09	110.8	4,876.91	3.0
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
3,590.67	28.3	13,365.00-	105.4	16,955.67-	472.2	Current Change in Fund Balance	20,256.00-	14.2	15,379.09-	10.8	4,876.91	24.1

Communication: 4th Quarter Variances ? 2016 (Finance Director)

VARIANCE REPORT FOR DEPARTMENT -- VETERANS COMMISSION
FOR THE QUARTER ENDING 12/31/2016

G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE	POSITIVE/ NEGATIVE
Personnel Related Expenditure			
Wages	2,095.00	Requests for assistance down	Positive
Operating Expenses			
Purchased Services	5,534.66	Request for assistance down	Positive
General Operating	27,352.84	Request for assistance down	Positive
TOTAL	**34,982.50**		**Positive**

Communication: 4th Quarter Variances ? 2016 (Finance Director)

R5510512

SC1079

Veterans Commission

County of Sheboygan

Variance Analysis by Company

As of 12/31/2016

2/15/2017

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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						
3,801.00	100.0	3,801.88	100.0	.88		411000 Property Tax Levy	45,623.00	100.0	45,623.00	100.0		
3,801.00	100.0	3,801.88	100.0	.88		410000 Taxes	45,623.00	100.0	45,623.00	100.0		
						460000 Interest and Other Re						
3,801.00	100.0	3,801.88	100.0	.88		400000 Revenues	45,623.00	100.0	45,623.00	100.0		
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
349.00	9.2			349.00	100.0	511000 Wages	4,075.00	8.9	1,980.00	4.3	2,095.00	51.4
25.00	.7			25.00	100.0	512000 Benefits	312.00	.7	151.47	.3	160.53	51.5
374.00	9.8			374.00	100.0	510000 Personnel Related Exp	4,387.00	9.6	2,131.47	4.7	2,255.53	51.4
						530000 Operating Expenses						
558.00	14.7	168.50	4.4	389.50	69.8	531000 Purchased Services	6,714.00	14.7	1,179.34	2.6	5,534.66	82.4
1,933.00	50.9	525.00	13.8	1,408.00	72.8	533000 General Operating	33,595.00	73.6	6,242.16	13.7	27,352.84	81.4
2,491.00	65.5	693.50	18.2	1,797.50	72.2	530000 Operating Expenses	40,309.00	88.4	7,421.50	16.3	32,887.50	81.6
						550000 Interdepartmental Cha						
1.50				1.50	100.0	551000 Employee Related Ins	22.00		10.43		11.57	52.6
9.00	.2	1.45		7.55	83.9	551900 Insurance Charges	113.00	.2	104.96	.2	8.04	7.1
66.00	1.7	66.00	1.7			553000 System Operation Cha	792.00	1.7	792.00	1.7		
76.50	2.0	67.45	1.8	9.05	11.8	550000 Interdepartmental Cha	927.00	2.0	907.39	2.0	19.61	2.1
						560000 Capital Outlay						
						570000 Depreciation						
2,941.50	77.4	760.95	20.0	2,180.55	74.1	500000 Expense/Expenditure	45,623.00	100.0	10,460.36	22.9	35,162.64	77.1
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
859.50	22.6	3,040.93	80.0	2,181.43	253.8	Current Change in Fund Balance			35,162.64	77.1	35,162.64	

Communication: 4th Quarter Variances ? 2016 (Finance Director)

VARIANCE REPORT FOR DEPARTMENT -- VETERANS SERVICE
FOR THE QUARTER ENDING 12/31/2016

G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE	POSITIVE/ NEGATIVE
Interest and Other Revenue			
Donations	3,331.50	Non-expiring donations for Veterans Court needs	Positive
Personnel Related Expenditure			
Wages	(1,277.31)	Retired employee sick and vacation payouts	Negative
Benefits	1,288.65	Less than budgeted	Positive
Operating Expenses			
General Operating	(4,953.19)	Cost of flags and grave markers higher than anticipated	Negative
Interdepartmental Charges			
Employee Related Ins	(7,937.59)	Replacement of retired employee has family insurance in place of single.	Negative
System Operation Charges	1,204.03	Less than budgeted interdepartmental printing charges	Positive
TOTAL	**(8,343.91)**		**Negative**

Communication: 4th Quarter Variances ? 2016 (Finance Director)

R5510512

SC1073

Veterans Services

County of Sheboygan

Variance Analysis by Company

As of 12/31/2016

2/15/2017

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Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
18,902.00	100.0	18,902.75	90.4	.75		411000 Property Tax Levy	226,833.00	94.6	226,833.00	93.0		
18,902.00	100.0	18,902.75	90.4	.75		410000 Taxes	226,833.00	94.6	226,833.00	93.0		
						420000 Intergovernmental Rev						
						423000 State Grants	13,000.00	5.4	13,000.00	5.3		
						420000 Intergovernmental Rev	13,000.00	5.4	13,000.00	5.3		
						450000 Public Charges for Se						
						460000 Interest and Other Re						
		2,000.00	9.6	2,000.00		465000 Donations			3,331.50	1.4	3,331.50	
						466000 Other Miscellaneous			808.24	.3	808.24	
		2,000.00	9.6	2,000.00		460000 Interest and Other Re			4,139.74	1.7	4,139.74	
18,902.00	100.0	20,902.75	100.0	2,000.75	10.6	400000 Revenues	239,833.00	100.0	243,972.74	100.0	4,139.74	1.7
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
13,232.00	70.0	13,057.79	62.5	174.21	1.3	511000 Wages	158,800.00	66.2	160,077.31	65.6	1,277.31-	.8
1,885.00	10.0	1,785.31	8.5	99.69	5.3	512000 Benefits	22,629.00	9.4	21,340.35	8.7	1,288.65	5.7
15,117.00	80.0	14,843.10	71.0	273.90	1.8	510000 Personnel Related Exp	181,429.00	75.6	181,417.66	74.4	11.34	
						530000 Operating Expenses						
183.00	1.0	75.97	.4	107.03	58.5	531000 Purchased Services	2,200.00	.9	1,511.64	.6	688.36	31.3
8.00				8.00	100.0	532000 Repair & Maintenance	100.00		175.00	.1	75.00-	75.0
597.00	3.2	2,750.51	13.2	2,153.51-	360.7	533000 General Operating	14,476.00	6.0	19,429.19	8.0	4,953.19-	34.2
						534000 Fixed Charges	25.00				25.00	100.0
788.00	4.2	2,826.48	13.5	2,038.48-	258.7	530000 Operating Expenses	16,801.00	7.0	21,115.83	8.7	4,314.83-	25.7
						550000 Interdepartmental Cha						
2,766.00	14.6	3,216.01	15.4	450.01-	16.3	551000 Employee Related Ins	33,224.00	13.9	41,161.59	16.9	7,937.59-	23.9
81.00	.4	43.86	.2	37.14	45.9	551900 Insurance Charges	978.00	.4	940.25	.4	37.75	3.9
615.00	3.3	436.65	2.1	178.35	29.0	553000 System Operation Cha	7,401.00	3.1	6,196.97	2.5	1,204.03	16.3
3,462.00	18.3	3,696.52	17.7	234.52-	6.8	550000 Interdepartmental Cha	41,603.00	17.3	48,298.81	19.8	6,695.81-	16.1
						560000 Capital Outlay						
						570000 Depreciation						

Communication: 4th Quarter Variances ? 2016 (Finance Director)

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
19,367.00	102.5	21,366.10	102.2	1,999.10-	10.3	500000 Expense/Expenditure	239,833.00	100.0	250,832.30	102.8	10,999.30-	4.6
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
465.00-	2.5	463.35-	2.2	1.65	.4	Current Change in Fund Balance			6,859.56-	2.8	6,859.56-	

Communication: 4th Quarter Variances ? 2016 (Finance Director)

VARIANCE REPORT FOR DEPARTMENT -- HEALTH & HUMAN SERVICES
FOR THE QUARTER ENDING 12/31/2016

G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE	POSITIVE/ NEGATIVE
Intergovernmental Revenues			
Federal Grants	158,149.48	Federal grants relate to the Child Support division which will experience fluctuations between federal and state portions of the revenue reimbursement throughout the year. This variance includes a payment for prior year incentives.	Positive
State Grants	1,957,572.30	This variance primarily relates to the Economic Support Income Maintenance consortium which the County was serving as lead for and has now been closed out. We have changed to a different consortium and have a new lead. $2,274,386 represents the accounting of dollars passed through the County and paid to other Counties in the consortium which is offset by the same amount in public charges for services line. This variance is partially offset by changes in amounts awarded or earned for state grants.	Positive
Licenses & Permits			
Business Licenses	3,042.31	permits that have been issued.	Positive
Public Charges for Services			
General Government	(15,176.67)	This variance relates to court fees which will fluctuate based on collection of payments	Negative
Health & Human Services	(2,050,769.64)	$2,274,386 of this variance represents the offset to the state grant line as it relates to the Economic Support Income Maintenance Consortium as detailed above. The balance of this variance represents the fluctuation in client services as insurance and private pay reimbursements are received throughout the year.	Negative

Communication: 4th Quarter Variances ? 2016 (Finance Director)

Personnel Related Expenditure			
Wages	(283,736.23)	The methodology used when preparing the 2016 budget reduced the wage line by 3.5% to allow for vacancies, our actual experience has been closer to 2%; expense lines for Wages, Overtime, Benefits, and Insurance & Employee related combine to a net variance of $104,140.	Negative
Overtime	15,307.20	The methodology used when preparing the 2016 budget reduced the wage line by 3.5% to allow for vacancies, our actual experience has been closer to 2%; expense lines for Wages, Overtime, Benefits, and Insurance & Employee related combine to a net variance of $104,140.	Positive
Benefits	62,190.56	The methodology used when preparing the 2016 budget reduced the wage line by 3.5% to allow for vacancies, our actual experience has been closer to 2%; expense lines for Wages, Overtime, Benefits, and Insurance & Employee related combine to a net variance of $104,140.	Positive
Operating Expenses			
Purchased Services	833,694.10	This variance represents the fluctuation in current year client needs as compared to budget which is primarily based on historical experiences.	Positive
Repair and Maintenance	51,301.49	Represents the budget carryover for an upgrade to the panic alarm system as well as a delay in starting security services which started in July.	Positive
General Operating	(38,416.31)	Reflects a delay in the start of Trauma Informed care trainings that were started later in the year.	Negative
Fixed Charges	(3,890.46)	Budget to actual fluctuations will occur throughout the year, this should level off by year end.	Negative
Bad Debt	(48,346.45)	Write off of old uncollectible private pay balances which have exceeded the statute of limitations.	Negative

Communication: 4th Quarter Variances ? 2016 (Finance Director)

Interdepartmental Charges			
Employee Related Ins	102,098.53	The methodology used when preparing the 2016 budget reduced the wage line by 3.5% to allow for vacancies, our actual experience has been closer to 2%; expense lines for Wages, Overtime, Benefits, and Insurance & Employee related combine to a net variance of $104,140.	Positive
Insurance Charges	5,802.18	Reflects a reduction in the general liability insurance costs	Positive
Repairs & Maintenance	(3,616.40)	Represents an increase in the building services fees allocated to the department.	Negative
System Operations Charge	11,573.48	Reflects a reduction in printing needs	Positive
Public Safety Charge	(6,531.37)	Increased need for fraud investigation	Negative
Other Interdepartmental Charges	2,695.83	Variance represents a reduction attorney fees related to Chapter 51.	Positive
Capital Outlay	(14,337.77)	This variance represents the cost of bus modifications needed.	Negative
TOTAL	**738,606.16**		**Positive**

Communication: 4th Quarter Variances ? 2016 (Finance Director)

11.2

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						
1,438,453.00	49.1	1,438,453.00	39.3			411000 Property Tax Levy	13,440,802.00	40.0	13,440,802.00	39.9		
1,438,453.00	49.1	1,438,453.00	39.3			410000 Taxes	13,440,802.00	40.0	13,440,802.00	39.9		
						420000 Intergovernmental Rev						
86,765.00	3.0	177,830.01	4.9	91,065.01	105.0	421000 Federal Grants	1,041,190.00	3.1	1,199,339.48	3.6	158,149.48	15.2
646,983.00	22.1	793,175.45	21.7	146,192.45	22.6	423000 State Grants	14,789,530.00	44.0	16,747,102.30	49.8	1,957,572.30	13.2
733,748.00	25.1	971,005.46	26.5	237,257.46	32.3	420000 Intergovernmental Rev	15,830,720.00	47.1	17,946,441.78	53.3	2,115,721.78	13.4
						430000 Licenses and Permits						
23,500.00	.8	21,004.88	.6	2,495.12-	10.6	431000 Business Licenses	282,000.00	.8	285,042.31	.8	3,042.31	1.1
23,500.00	.8	21,004.88	.6	2,495.12-	10.6	430000 Licenses and Permits	282,000.00	.8	285,042.31	.8	3,042.31	1.1
						440000 Fines, Forfeits & Pen						
						450000 Public Charges for Se						
10,914.00	.4	9,637.22	.3	1,276.78-	11.7	451000 General Government	131,010.00	.4	115,833.33	.3	15,176.67-	11.6
4.00				4.00-	100.0	452000 Public Safety	50.00		417.37		367.37	734.7
666.00		346.72		319.28-	47.9	454000 Health Care Services	8,000.00		7,380.35		619.65-	7.7
576,946.00	19.7	1,208,855.88	33.0	631,909.88	109.5	455000 Health & Human Servi	3,608,924.00	10.7	1,558,154.36	4.6	2,050,769.64-	56.8
588,530.00	20.1	1,218,839.82	33.3	630,309.82	107.1	450000 Public Charges for Se	3,747,984.00	11.2	1,681,785.41	5.0	2,066,198.59-	55.1
						460000 Interest and Other Re						
12.00				12.00-	100.0	461000 Interest Income	150.00		186.28		36.28	24.2
142,989.00	4.9	8,596.16	.2	134,392.84-	94.0	465000 Donations	285,900.00	.9	286,692.40	.9	792.40	.3
482.00		202.85		279.15-	57.9	466000 Other Miscellaneous	5,805.00		7,164.15		1,359.15	23.4
143,483.00	4.9	8,799.01	.2	134,683.99-	93.9	460000 Interest and Other Re	291,855.00	.9	294,042.83	.9	2,187.83	.7
						470000 Interdepartmental Rev						
16.00				16.00-	100.0	474000 Public Safety Revenu	200.00		230.00		30.00	15.0
25.00				25.00-	100.0	476000 Other Interdepartmen	300.00		232.00		68.00-	22.7
41.00				41.00-	100.0	470000 Interdepartmental Rev	500.00		462.00		38.00-	7.6
2,927,755.00	100.0	3,658,102.17	100.0	730,347.17	24.9	400000 Revenues	33,593,861.00	100.0	33,648,576.33	100.0	54,715.33	.2
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
892,629.00	30.5	916,550.17	25.1	23,921.17-	2.7	511000 Wages	10,485,076.00	31.2	10,753,505.03	32.0	268,429.03-	2.6
130,557.00	4.5	126,434.46	3.5	4,122.54	3.2	512000 Benefits	1,538,712.00	4.6	1,476,521.44	4.4	62,190.56	4.0
1,023,186.00	34.9	1,042,984.63	28.5	19,798.63-	1.9	510000 Personnel Related Exp	12,023,788.00	35.8	12,230,026.47	36.3		

Communication: 4th Quarter Variances ? 2016 (Finance Director)

11.2

Health & Human Services Fund

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						530000 Operating Expenses						
1,257,810.00	43.0	1,245,033.28	34.0	12,776.72	1.0	531000 Purchased Services	15,197,123.00	45.2	14,363,428.90	42.7	833,694.10	5.5
6,762.00	.2	14,597.78	.4	7,835.78-	115.9	532000 Repair & Maintenance	97,610.00	.3	46,308.51	.1	51,301.49	52.6
124,090.00	4.2	131,367.87	3.6	7,277.87-	5.9	533000 General Operating	1,608,227.00	4.8	1,646,643.31	4.9	38,416.31-	2.4
7,625.00	.3	7,918.82	.2	293.82-	3.9	534000 Fixed Charges	91,574.00	.3	95,464.46	.3	3,890.46-	4.2
		129.45		129.45-		535000 Bad Debt Expense			48,346.45	.1	48,346.45-	
1,396,287.00	47.7	1,399,047.20	38.2	2,760.20-	.2	530000 Operating Expenses	16,994,534.00	50.6	16,200,191.63	48.1	794,342.37	4.7
						540000 Capital Projects						
						550000 Interdepartmental Cha						
236,349.00	8.1	214,461.55	5.9	21,887.45	9.3	551000 Employee Related Ins	2,787,531.00	8.3	2,685,432.47	8.0	102,098.53	3.7
7,501.00	.3	1,781.87		5,719.13	76.2	551900 Insurance Charges	91,013.00	.3	85,210.82	.3	5,802.18	6.4
41,181.00	1.4	44,033.82	1.2	2,852.82-	6.9	552000 Repairs & Maintenanc	485,601.00	1.4	489,217.40	1.5	3,616.40-	.7
78,609.00	2.7	73,136.09	2.0	5,472.91	7.0	553000 System Operation Cha	944,362.00	2.8	932,788.52	2.8	11,573.48	1.2
416.00		592.88		176.88-	42.5	554000 Public Safety Charge	5,000.00		11,531.37		6,531.37-	130.6
1,832.00	.1			1,832.00	100.0	555000 Health & Human Servi						
12,944.00	.4	12,111.58	.3	832.42	6.4	556000 Other Interdepartmen	155,363.00	.5	152,667.17	.5	2,695.83	1.7
378,832.00	12.9	346,117.79	9.5	32,714.21	8.6	550000 Interdepartmental Cha	4,468,870.00	13.3	4,356,847.75	12.9	112,022.25	2.5
						560000 Capital Outlay						
						564000 Building Improvement	118,070.00	.4	117,770.27	.4	299.73	.3
130,000.00	4.4	23,629.60-	.6	153,629.60	118.2	567000 Vehicles	130,000.00	.4	144,637.50	.4	14,637.50-	11.3
130,000.00	4.4	23,629.60-	.6	153,629.60	118.2	560000 Capital Outlay	248,070.00	.7	262,407.77	.8	14,337.77-	5.8
						570000 Depreciation						
						580000 Debt Service						
						599001 Expense Budget Target						
2,928,305.00	100.0	2,764,520.02	75.6	163,784.98	5.6	500000 Expense/Expenditure	33,735,262.00	100.4	33,049,473.62	98.2	685,788.38	2.0
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						

Communication: 4th Quarter Variances ? 2016 (Finance Director)

11.2

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	%
						900000 Statistical Accounts O						
						960000 GASB Statistical Data						
550.00-		893,582.15	24.4	894,132.15	*******	Current Change in Fund Balance	141,401.00-	.4	599,102.71	1.8	740,503.71	523.7

Communication: 4th Quarter Variances ? 2016 (Finance Director)

VARIANCE REPORT FOR DEPARTMENT -- ROCKY KNOLL
FOR THE QUARTER ENDING 12/31/2016

G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE	POSITIVE/ NEGATIVE
Intergovernmental Revenue			
Charges to State of WI	7,484.00	Positive variance due to State Supplemental Pmt higher than budgeted for	Positive
Public Charges for Services			
Health Care Services	249,351.99	Higher than Budgeted Census and related patient mix which would impact budgeted charges for services	Positive
Interest and Other Revenue			
Other Miscellaneous	25,074.21	Due to Focus on Energy reimbursement sale of fixed assets and reimbursements from the Rocky Knoll Foundation not budgeted.	Positive
Personnel Related Expenditure			
Wages	169,383.34	PM & Night nursing shifts are being staffed at min levels, do to staffing shortages on those shifts.	Positive
Overtime	(28,135.44)	Usage of non-approved overtime due to staffing shortages.	Negative
Benefits	75,575.10	Benefits calculation is based off of wages and reflects the lower wages. Ripple effect of the staffing shortages reported.	Positive
Operating Expenses			
Purchased Services	242,871.15	Lower demand for Ancillary Services of $214,000 and continued realization of Focus on Energy enhancements combined with lower rates have kept utilities under budget by $27,100.	Positive
Repair and Maintenance	(46,440.36)	Underground utilities replacement project	Negative
General Operating	(20,883.21)	Higher food cost due to higher Census, Vaccines and Wound Care.	Negative
Interdepartmental Charges			
Employee Related Ins	117,295.18	Positive variance due to staff benefit plan options selected, and staffing shortages as reported above	Positive
Insurance Charges	3,032.00	Reflects actual cost of allocated liability (Malpractice Insurance).	Positive
Repairs & Maintenance	7,393.61	Work billed from the Highway Department & County Electrician less than	Positive
Other Interdepartmental Charges	11,752.00	Wages allocated from the Finance Department less than budget.	Positive
Depreciation	(560,648.62)	By practice depreciation is not budgeted.	Negative
TOTAL	**253,104.95**		**Positive**

Communication: 4th Quarter Variances ? 2016 (Finance Director)

R5510512

SC0320

Rocky Knoll HCC

County of Sheboygan

Variance Analysis by Company

As of 12/31/2016

2/15/2017

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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						
73,767.00	6.6	73,767.00	6.5			411000 Property Tax Levy	885,197.00	6.7	885,197.00	6.5		
73,767.00	6.6	73,767.00	6.5			410000 Taxes	885,197.00	6.7	885,197.00	6.5		
						420000 Intergovernmental Rev						
96,343.00	8.6	98,838.00	8.7	2,495.00	2.6	424000 Chges to State of WI	1,134,516.00	8.5	1,142,000.00	8.4	7,484.00	.7
96,343.00	8.6	98,838.00	8.7	2,495.00	2.6	420000 Intergovernmental Rev	1,134,516.00	8.5	1,142,000.00	8.4	7,484.00	.7
						450000 Public Charges for Se						
43.00		26.50		16.50-	38.4	451000 General Government	500.00		637.91		137.91	27.6
953,161.00	84.8	960,992.18	84.4	7,831.18	.8	454000 Health Care Services	11,231,740.00	84.5	11,481,091.99	84.5	249,351.99	2.2
953,204.00	84.8	961,018.68	84.4	7,814.68	.8	450000 Public Charges for Se	11,232,240.00	84.5	11,481,729.90	84.5	249,489.90	2.2
						460000 Interest and Other Re						
						461000 Interest Income			1,784.13		1,784.13	
		100.00		100.00		465000 Donations	4,237.00		4,837.00		600.00	14.2
273.00		5,330.05	.5	5,057.05	*******	466000 Other Miscellaneous	43,360.00	.3	68,434.21	.5	25,074.21	57.8
273.00		5,430.05	.5	5,157.05	*******	460000 Interest and Other Re	47,597.00	.4	75,055.34	.6	27,458.34	57.7
						470000 Interdepartmental Rev						
1,123,587.00	100.0	1,139,053.73	100.0	15,466.73	1.4	400000 Revenues	13,299,550.00	100.0	13,583,982.24	100.0	284,432.24	2.1
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
562,409.00	50.1	575,973.67	50.6	13,564.67-	2.4	511000 Wages	6,659,686.00	50.1	6,518,438.10	48.0	141,247.90	2.1
79,106.00	7.0	77,183.38	6.8	1,922.62	2.4	512000 Benefits	936,437.00	7.0	860,861.90	6.3	75,575.10	8.1
641,515.00	57.1	653,157.05	57.3	11,642.05-	1.8	510000 Personnel Related Exp	7,596,123.00	57.1	7,379,300.00	54.3	216,823.00	2.9
						530000 Operating Expenses						
94,879.00	8.4	94,961.34	8.3	82.34-	.1	531000 Purchased Services	1,511,151.00	11.4	1,268,279.85	9.3	242,871.15	16.1
2,545.00-	.2	75,510.01	6.6	78,055.01-	*******	532000 Repair & Maintenance	362,016.00	2.7	408,456.36	3.0	46,440.36-	12.8
116,151.00	10.3	141,836.18	12.5	25,685.18-	22.1	533000 General Operating	1,380,897.00	10.4	1,401,780.21	10.3	20,883.21-	1.5
3,303.00	.3	3,808.13	.3	505.13-	15.3	534000 Fixed Charges	38,900.00	.3	37,791.12	.3	1,108.88	2.9
16,713.00-	1.5			16,713.00-	100.0	535000 Bad Debt Expense	6,164.00		6,164.00			
195,075.00	17.4	316,115.66	27.8	121,040.66-	62.0	530000 Operating Expenses	3,299,128.00	24.8	3,122,471.54	23.0	176,656.46	5.4
						540000 Capital Projects						
						550000 Interdepartmental Cha						

Communication: 4th Quarter Variances ? 2016 (Finance Director)

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
157,221.00	14.0	136,831.30	12.0	20,389.70	13.0	551000 Employee Related Cha	1,861,631.00	14.0	1,744,335.82	12.8	117,295.18	6.3
4,342.00	.4	1,227.60	.1	3,114.40	71.7	551900 Insurance Charges	51,113.00	.4	48,081.00	.4	3,032.00	5.9
1,020.00	.1	651.43	.1	368.57	36.1	552000 Repairs & Maintenanc	13,000.00	.1	5,606.39		7,393.61	56.9
16,664.00	1.5	16,426.08	1.4	237.92	1.4	553000 System Operation Cha	196,236.00	1.5	194,919.82	1.4	1,316.18	.7
17,391.00	1.5	17,177.75	1.5	213.25	1.2	556000 Other Interdepartmen	204,790.00	1.5	193,038.00	1.4	11,752.00	5.7
196,638.00	17.5	172,314.16	15.1	24,323.84	12.4	550000 Interdepartmental Cha	2,326,770.00	17.5	2,185,981.03	16.1	140,788.97	6.1
						560000 Capital Outlay						
54,853.00	4.9	76,839.44-	6.7	131,692.44	240.1	565000 Machinery & Equipmen	85,240.00	.6			85,240.00	100.0
		30,854.50-	2.7	30,854.50		567000 Vehicles	31,000.00	.2			31,000.00	100.0
54,853.00	4.9	107,693.94-	9.5	162,546.94	296.3	560000 Capital Outlay	116,240.00	.9			116,240.00	100.0
						570000 Depreciation						
		25,093.84	2.2	25,093.84-		572000 Building			301,125.63	2.2	301,125.63-	
		6,200.26	.5	6,200.26-		573000 Building Improvement			74,402.92	.5	74,402.92-	
		1,506.51	.1	1,506.51-		574000 Improvements Non-Bld			18,519.46	.1	18,519.46-	
		13,586.95	1.2	13,586.95-		575000 Machinery & Equip De			166,600.61	1.2	166,600.61-	
		46,387.56	4.1	46,387.56-		570000 Depreciation			560,648.62	4.1	560,648.62-	
						580000 Debt Service						
						599001 Expense Budget Target						
1,088,081.00	96.8	1,080,280.49	94.8	7,800.51	.7	500000 Expense/Expenditure	13,338,261.00	100.3	13,248,401.19	97.5	89,859.81	.7
						600000 Other Financing Source						
						630000 Operat'g Transfers fr						
						700000 Other Financing Uses						
						720000 Oper'tg Transfer to O						
						900000 Statistical Accounts O						
						920000 HCC Statistical Infor						
35,506.00	3.2	58,773.24	5.2	23,267.24	65.5	Current Change in Fund Balance	38,711.00-	.3	335,581.05	2.5	374,292.05	966.9

Communication: 4th Quarter Variances ? 2016 (Finance Director)

VARIANCE REPORT FOR DEPARTMENT -- EMPLOYEE BENEFITS & INSURANCE
FOR THE QUARTER ENDING 12/31/2016

G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE	POSITIVE/ NEGATIVE
Public Charges for Services			
Health Care Services	(22,379.55)	Cost of COBRA Dental enrollment was higher than the budgeted amount as well as Group Life enrollment was higher which increased the administration cost.	Negative
Interest and Other Revenue			
Rent Revenue	30,243.12	Prairie States/In-Health Clinic rent; increased recognition of revenue for the pass-through funds received from WCA. Corresponding expense exists in Fixed Charges.	Positive
Other Misc. Revenue	333,693.69	2015 Plan Insurance Rebates - received 2nd, 3rd, 4th Quarter and 2014 True Up.	Positive
Interdepartmental Revenue			
Insurance & Employee	(451,073.07)	Budgeted employee enrollment was lower than actual enrollment.	Negative
Personnel Related Expenditure			
Benefits	781,345.93	Overall positive claims experience for the insurances, mostly in health insurance. Negative variance does exist for Dental	Positive
Operating Expenses			
Fixed Charges	(60,486.12)	Increased recognition of rental expense due to the pass-through charges from WCA. Corresponding revenue exist in rent revenue.	Negative
TOTAL	**611,344.00**		**Positive**

Communication: 4th Quarter Variances ? 2016 (Finance Director)

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						
189,211.00	17.7	176,226.92	17.0	12,984.08-	6.9	454000 Health Care Services	2,270,548.00	17.7	2,248,168.45	17.7	22,379.55-	1.0
189,211.00	17.7	176,226.92	17.0	12,984.08-	6.9	450000 Public Charges for Se	2,270,548.00	17.7	2,248,168.45	17.7	22,379.55-	1.0
						460000 Interest and Other Re						
2,520.00	.2			2,520.00-	100.0	462000 Rent Revenue	30,243.00	.2	60,486.12	.5	30,243.12	100.0
10,603.00	1.0	71,814.35	6.9	61,211.35	577.3	466000 Other Misc. Revenue	127,251.00	1.0	460,944.69	3.6	333,693.69	262.2
13,123.00	1.2	71,814.35	6.9	58,691.35	447.2	460000 Interest and Other Re	157,494.00	1.2	521,430.81	4.1	363,936.81	231.1
						470000 Interdepartmental Rev						
865,817.00	81.1	785,605.05	76.0	80,211.95-	9.3	471000 Insurance & Employee	10,389,760.00	81.1	9,938,686.93	78.2	451,073.07-	4.3
865,817.00	81.1	785,605.05	76.0	80,211.95-	9.3	470000 Interdepartmental Rev	10,389,760.00	81.1	9,938,686.93	78.2	451,073.07-	4.3
1,068,151.00	100.0	1,033,646.32	100.0	34,504.68-	3.2	400000 Revenues	12,817,802.00	100.0	12,708,286.19	100.0	109,515.81-	.9
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
1,082,532.00	101.3	1,017,018.40	98.4	65,513.60	6.1	512000 Benefits	12,990,414.00	101.3	12,209,068.07	96.1	781,345.93	6.0
1,082,532.00	101.3	1,017,018.40	98.4	65,513.60	6.1	510000 Personnel Related Exp	12,990,414.00	101.3	12,209,068.07	96.1	781,345.93	6.0
						530000 Operating Expenses						
7,444.00	.7	6,217.25	.6	1,226.75	16.5	531000 Purchased Services	89,328.00	.7	88,344.77	.7	983.23	1.1
583.00	.1	79.00		504.00	86.4	533000 General Operating	7,000.00	.1	5,199.37		1,800.63	25.7
		5,040.51	.5	5,040.51-		534000 Fixed Charges			60,486.12	.5	60,486.12-	
8,027.00	.8	11,336.76	1.1	3,309.76-	41.2	530000 Operating Expenses	96,328.00	.8	154,030.26	1.2	57,702.26-	59.9
						550000 Interdepartmental Cha						
2,818.00	.3	2,818.75	.3	.75-		556000 Other Interdepartmen	33,825.00	.3	33,825.00	.3		
2,818.00	.3	2,818.75	.3	.75-		550000 Interdepartmental Cha	33,825.00	.3	33,825.00	.3		
						570000 Depreciation						
1,093,377.00	102.4	1,031,173.91	99.8	62,203.09	5.7	500000 Expense/Expenditure	13,120,567.00	102.4	12,396,923.33	97.5	723,643.67	5.5
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
25,226.00-	2.4	2,472.41	.2	27,698.41	109.8	Current Change in Fund Balance	302,765.00-	2.4	311,362.86	2.5		

Communication: 4th Quarter Variances ? 2016 (Finance Director)

VARIANCE REPORT FOR DEPARTMENT -- HIGHWAY
FOR THE QUARTER ENDING 12/31/2016

G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE	POSITIVE/ NEGATIVE
Intergovernmental Revenues			
Charges - State of WI	168,681.14	Positive variance due to winter snow plowing and PBM project work	Positive
Charges - Other Local Gov't	176,729.90	Positive variance due to additional municipal work being contracted.	Positive
Public Charges for Services			
General Government	2,600.08	Positive variance due to miscellaneous billing higher than budgeted	Positive
Interest and Other Revenue			
Rent Revenue	2,324.00	Positive variance due to timing of rent revenue invoicing.	Positive
Other Miscellaneous	(65,510.49)	Negative variance due to recogition of loss on disposal of equipment.	Negative
Interdepartmental Revenue			
Repairs & Maintenance	29,533.68	Positive variance due to interdepartmental work more than budgeted for first three quarters.	Positive
Other Interdepartmental	(35,882.20)	Negative variance due to timing of Capital Project work for CTH OK and Transportation Complex.	Negative
Personnel Related Expenditure			
Wages	(59,479.98)	Negative variance due to additional wages in December for snow plowing and vacation and sick leave pay outs.	Negative
Overtime	6,976.91	Positive variance due to overtime being less than budget	Positive
Benefits	(20,061.72)	Negative variance because benefits follow wages.	Negative
Operating Expenses			
Purchased Services	94,572.03	Positive variance due to contracted work less than budgeted	Positive

Communication: 4th Quarter Variances ? 2016 (Finance Director)

Repair and Maintenance	36,046.43	Positive variance due to equipment repair less than budgeted.	Positive
General Operating	(240,613.53)	Negative variance due to roadway supplies higher than budget. This is reflective of higher revenues for municipal and state work.	Negative
Fixed Charges	7,656.71	Positive variance due to rental equipment expense under budget.	Positive
Bad Debt	(8,952.06)	Negative variance due to bad debt not budgeted.	Negative
Interdepartmental Charges			
Employee Related Ins	33,250.43	Positive variance due to health insurance under budget.	Positive
Insurance Charges	2,556.28	Positive variance due to General liability correction	Positive
Repairs and Maintenance	4,341.29	Positive variance due to less utilization of electrician	Positive
Other Interdepartmental Charges	(3,304.43)	Negative variance due to interdepartmental charges from Finance	Negative
Capital Outlay	8,719.00	Positive variance due to capital outlay expense under budget	Positive
Depreciation	(926,869.81)	Depreciation is not a budgeted item.	Negative
TOTAL	**(786,686.34)**		**Negative**

Communication: 4th Quarter Variances ? 2016 (Finance Director)

R5510512

SC0440

Highway Department

County of Sheboygan

Variance Analysis by Company

As of 12/31/2016

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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						
366,518.00	14.3	366,779.63	26.7	261.63	.1	411000 Property Tax Levy	4,401,312.00	28.7	4,401,312.00	28.2		
366,518.00	14.3	366,779.63	26.7	261.63	.1	410000 Taxes	4,401,312.00	28.7	4,401,312.00	28.2		
						420000 Intergovernmental Rev						
20,150.00	.8			20,150.00-	100.0	421000 Federal Grants	20,150.00	.1	20,145.30	.1	4.70-	
520,161.00	20.3	222,962.81	16.2	297,198.19-	57.1	423000 State Grants	2,863,611.00	18.7	2,864,038.69	18.4	427.69	
941,741.00	36.8	265,489.49	19.3	676,251.51-	71.8	424000 Charges to State of	2,830,900.00	18.5	2,999,581.14	19.2	168,681.14	6.0
1,498,866.00	58.5	361,738.00	26.3	1,137,128.00-	75.9	426000 Charges to Other Loc	3,463,560.00	22.6	3,640,289.90	23.3	176,729.90	5.1
2,980,918.00	116.4	850,190.30	61.8	2,130,727.70-	71.5	420000 Intergovernmental Rev	9,178,221.00	59.9	9,524,055.03	61.1	345,834.03	3.8
						440000 Fines, Forfeits and P						
						450000 Public Charges for Se						
		1,350.00	.1	1,350.00		451000 General Government	10,000.00	.1	12,600.08	.1	2,600.08	26.0
						452000 Public Safety			25.00		25.00	
833.00				833.00-	100.0	453000 Public Works	10,000.00	.1	10,115.71	.1	115.71	1.2
833.00		1,350.00	.1	517.00	62.1	450000 Public Charges for Se	20,000.00	.1	22,740.79	.1	2,740.79	13.7
						460000 Interest and Other Re						
2,488.00	.1	2,488.00	.2			462000 Rent Revenue	2,488.00		4,812.00		2,324.00	93.4
12,000.00	.5	99,065.86-	7.2	111,065.86-	925.5	466000 Other Miscellaneous	110,401.00	.7	44,890.51	.3	65,510.49-	59.3
14,488.00	.6	96,577.86-	7.0	111,065.86-	766.6	460000 Interest and Other Re	112,889.00	.7	49,702.51	.3	63,186.49-	56.0
						470000 Interdepartmental Rev						
18,327.00	.7	7,929.32	.6	10,397.68-	56.7	472000 Repairs & Maintenanc	124,822.00	.8	154,355.68	1.0	29,533.68	23.7
819,556.00-	32.0	246,072.19	17.9	1,065,628.19	130.0	476000 Other Interdepartmen	1,476,552.00	9.6	1,440,669.80	9.2	35,882.20-	2.4
801,229.00-	31.3	254,001.51	18.5	1,055,230.51	131.7	470000 Interdepartmental Rev	1,601,374.00	10.5	1,595,025.48	10.2	6,348.52-	.4
2,561,528.00	100.0	1,375,743.58	100.0	1,185,784.42-	46.3	400000.L Revenue	15,313,796.00	100.0	15,592,835.81	100.0	279,039.81	1.8
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
550,639.00	21.5	576,040.92	41.9	25,401.92-	4.6	511000 Wages	5,250,716.00	34.3	5,303,219.07	34.0	52,503.07-	1.0
57,576.00	2.2	87,755.83	6.4	30,179.83-	52.4	512000 Benefits	718,045.00	4.7	738,106.72	4.7	20,061.72-	2.8
608,215.00	23.7	663,796.75	48.3	55,581.75-	9.1	510000 Personnel Related Exp	5,968,761.00	39.0	6,041,325.79	38.7	72,564.79-	1.2
						530000 Operating Expenses						
305,503.00	11.9	247,596.15	18.0	57,906.85	19.0	531000 Purchased Services	831,297.00	5.4	736,724.97	4.7		

Communication: 4th Quarter Variances ? 2016 (Finance Director)

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
82,749.00	3.2	117,842.36	8.6	35,093.36-	42.4	532000 Repair & Maintenance	855,500.00	5.6	819,453.57	5.3	36,046.43	4.2
889,707.00	34.7	393,287.56	28.6	496,419.44	55.8	533000 General Operation	4,821,853.00	31.5	5,062,466.53	32.5	240,613.53-	5.0
1,250.00		2,503.87	.2	1,253.87-	100.3	534000 Fixed Charges	15,000.00	.1	7,343.29		7,656.71	51.0
		8,952.06	.7	8,952.06-		535000 Bad Debt Expense			8,952.06	.1	8,952.06-	
1,279,209.00	49.9	770,182.00	56.0	509,027.00	39.8	530000 Operating Expenses	6,523,650.00	42.6	6,634,940.42	42.6	111,290.42-	1.7
						540000 Capital Projects						
						550000 Interdepartmental Cha						
113,643.00	4.4	110,151.45	8.0	3,491.55	3.1	551000 Employee Related Ins	1,466,569.00	9.6	1,433,318.57	9.2	33,250.43	2.3
20,709.00	.8	18,155.11	1.3	2,553.89	12.3	551900 Insurance Charges	248,538.00	1.6	245,981.72	1.6	2,556.28	1.0
625.00		173.08		451.92	72.3	552000 Repairs & Maintenanc	7,500.00		3,158.71		4,341.29	57.9
20,821.00	.8	20,572.93	1.5	248.07	1.2	553000 System Operation Cha	249,855.00	1.6	250,038.09	1.6	183.09-	.1
5,648.00	.2	6,826.04	.5	1,178.04-	20.9	556000 Other Interdepartmen	70,294.00	.5	73,598.43	.5	3,304.43-	4.7
161,446.00	6.3	155,878.61	11.3	5,567.39	3.4	550000 Interdepartmental Cha	2,042,756.00	13.3	2,006,095.52	12.9	36,660.48	1.8
						560000 Capital Outlay						
350,000.00	13.7	341,588.00-	24.8	691,588.00	197.6	561000 Land	350,000.00	2.3			350,000.00	100.0
		324,204.30-	23.6	324,204.30		565000 Machinery & Equipmen	192,266.00	1.3			192,266.00	100.0
		838,432.50-	60.9	838,432.50		567000 Vehicles	1,118,150.00	7.3			1,118,150.00	100.0
350,000.00	13.7	1,504,224.80-	109.3	1,854,224.80	529.8	560000 Capital Outlay	1,660,416.00	10.8			1,660,416.00	100.0
						570000 Depreciation						
		77,109.00	5.6	77,109.00-		572000 Building			213,570.19	1.4	213,570.19-	
						573000 Building Improvement			27,850.46	.2	27,850.46-	
						574000 Improvements Non-Bld			9,630.43	.1	9,630.43-	
						575000 Machinery & Equip De			675,818.73	4.3	675,818.73-	
		77,109.00	5.6	77,109.00-		570000 Depreciation			926,869.81	5.9	926,869.81-	
2,398,870.00	93.6	162,741.56	11.8	2,236,128.44	93.2	500000 Expense/Expenditure	16,195,583.00	105.8	15,609,231.54	100.1	586,351.46	3.6
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
						631500 Land Records Usage	60,995.00	.4	60,995.00	.4		
						630000 Opt'g Transfers from	60,995.00	.4	60,995.00	.4		
						600000 Other Financing Source	60,995.00	.4	60,995.00	.4		
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						

Communication: 4th Quarter Variances ? 2016 (Finance Director)

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						900000 Statistical Accounts O						
						910000 Highway Unit Informat						
162,658.00	6.4	1,213,002.02	88.2	1,050,344.02	645.7	Current Change in Fund Balance	820,792.00-	5.4	44,599.27	.3	865,391.27	105.4

Communication: 4th Quarter Variances ? 2016 (Finance Director)

VARIANCE REPORT FOR DEPARTMENT -- INFORMATION TECHNOLOGY
FOR THE QUARTER ENDING 12/31/2016

G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE	POSITIVE/ NEGATIVE
Intergovernmental Revenues			
Charges - Other Local Gov't	9,225.40	Positive variance. Several extra IT projects were completed for the municipalities, resulting in higher than anticipated revenues.	Positive
Public Charges for Services			
General Government	15,642.69	Positive variance. Extra printing jobs from outside municipalities resulted in higher than anticipated revenues.	Positive
Interest and Other Revenue			
Other Miscellaneous	6,029.68	Garnishment fees from Payroll. This is actually a Finance budget/account and will be transferred to the proper account.	Positive
Interdepartmental Revenue			
System Operation Revenue	(6,832.34)	Negative variance. Fewer printing jobs from internal departments resulted in lower than anticipated revenues.	Negative
Personnel Related Expenditure			
Wages	(8,287.16)	Negative variance. After pay-for-performance employee reviews, average IT pay increase was 2.61%, greater than the 1.68% increase budgeted for County-wide.	Negative
Benefits	2,162.47	Positive variance. Social Security expenditures less than anticipated due to employees' participation in pre-tax health care and dependent care accounts.	Positive
Operating Expenses			
Purchased Services	120,343.39	Positive variance. With HHS, decision was made not to renew support agreement for CMHC case management software.	Positive
Repair and Maintenance	111,503.28	Positive variance. Equipment repairs and maintenance have been less than anticipated.	Positive

Communication: 4th Quarter Variances ? 2016 (Finance Director)

General Operating	44,295.30	Positive variance. Expenditures on staff training, office supplies, and computer systems ($500 - $4999) were lower than was originally anticipated.	Positive
Fixed Charges	8,403.16	Positive variance. Rental charges have been lower than anticipated for 2016.	Positive
Interdepartmental Charges			
System Operation Charges	(1,916.23)	Negative variance. This is the cost of printing and mailing the County newsletter, which is borne by IT but not budgeted for.	Negative
Capital Outlay	12,269.00	Positive variance. The network core switch replacement project came in under budget.	Positive
Depreciation	(147,749.77)	Negative variance. By practice depreciation is an unbudgeted item.	Negative
TOTAL	**165,088.87**		**Positive**

Communication: 4th Quarter Variances ? 2016 (Finance Director)

R5510512

SC0420

Information Technology

County of Sheboygan

Variance Analysis by Company

As of 12/31/2016

2/15/2017

Page - 1

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
256.00	.1	255.50	.1	.50-	.2	411000 Property Tax Levy	3,066.00	.1	3,066.00	.1		
256.00	.1	255.50	.1	.50-	.2	410000 Taxes	3,066.00	.1	3,066.00	.1		
						420000 Intergovernmental Rev						
2,570.00	1.4	1,366.40	.8	1,203.60-	46.8	426000 Chges - Other Local	30,856.00	1.4	40,081.40	1.8	9,225.40	29.9
2,570.00	1.4	1,366.40	.8	1,203.60-	46.8	420000 Intergovernmental Rev	30,856.00	1.4	40,081.40	1.8	9,225.40	29.9
						430000 Licenses and Permits						
						450000 Public Charges for Se						
1,291.00	.7	1,760.14	1.0	469.14	36.3	451000 General Government	15,500.00	.7	31,142.69	1.4	15,642.69	100.9
1,291.00	.7	1,760.14	1.0	469.14	36.3	450000 Public Charges for Se	15,500.00	.7	31,142.69	1.4	15,642.69	100.9
						460000 Interest and Other Re						
		240.14	.1	240.14		466000 Other Miscellaneous			6,029.68	.3	6,029.68	
		240.14	.1	240.14		460000 Interest and Other Re			6,029.68	.3	6,029.68	
						470000 Interdepartmental Rev						
175,577.00	97.7	170,911.77	97.9	4,665.23-	2.7	473000 System Operation Rev	2,106,936.00	97.7	2,100,103.66	96.3	6,832.34-	.3
175,577.00	97.7	170,911.77	97.9	4,665.23-	2.7	470000 Interdepartmental Rev	2,106,936.00	97.7	2,100,103.66	96.3	6,832.34-	.3
179,694.00	100.0	174,533.95	100.0	5,160.05-	2.9	400000 Revenues	2,156,358.00	100.0	2,180,423.43	100.0	24,065.43	1.1
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
37,721.00	21.0	43,571.34	25.0	5,850.34-	15.5	511000 Wages	490,506.00	22.7	498,793.16	22.9	8,287.16-	1.7
5,370.00	3.0	4,320.69	2.5	1,049.31	19.5	512000 Benefits	69,826.00	3.2	67,663.53	3.1	2,162.47	3.1
43,091.00	24.0	47,892.03	27.4	4,801.03-	11.1	510000 Personnel Related Exp	560,332.00	26.0	566,456.69	26.0	6,124.69-	1.1
						530000 Operating Expenses						
90,101.00	50.1	106,581.42	61.1	16,480.42-	18.3	531000 Purchased Services	1,091,939.00	50.6	971,595.61	44.6	120,343.39	11.0
16,095.00	9.0	17,221.32	9.9	1,126.32-	7.0	532000 Repair & Maintenance	193,150.00	9.0	81,646.72	3.7	111,503.28	57.7
9,928.00	5.5	133.31	.1	9,794.69	98.7	533000 General Operating	123,562.00	5.7	79,266.70	3.6	44,295.30	35.8
2,584.00	1.4	1,433.13	.8	1,150.87	44.5	534000 Fixed Charges	31,008.00	1.4	22,604.84	1.0	8,403.16	27.1
118,708.00	66.1	125,369.18	71.8	6,661.18-	5.6	530000 Operating Expenses	1,439,659.00	66.8	1,155,113.87	53.0	284,545.13	19.8
						540000 Capital Projects						
						550000 Interdepartmental Cha						

Communication: 4th Quarter Variances ? 2016 (Finance Director)

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
7,998.00	4.5	8,379.98	4.8	381.98-	4.8	551000 Employee Related Cha	103,279.00	4.8	103,027.38	4.7	251.62	.2
698.00	.4	311.76	.2	386.24	55.3	551900 Insurance Charges	8,414.00	.4	8,024.52	.4	389.48	4.6
						552000 Repairs & Maintenanc			45.30		45.30-	
276.00	.2	101.43	.1	174.57	63.3	553000 System Operation Cha	3,338.00	.2	5,254.23	.2	1,916.23-	57.4
1.00		1.75		.75-	75.0	556000 Other Interdepartmen	21.00		21.00			
8,973.00	5.0	8,794.92	5.0	178.08	2.0	550000 Interdepartmental Cha	115,052.00	5.3	116,372.43	5.3	1,320.43-	1.1
						560000 Capital Outlay						
						566200 Computer Equipment	56,365.00	2.6	44,096.00	2.0	12,269.00	21.8
						560000 Capital Outlay	56,365.00	2.6	44,096.00	2.0	12,269.00	21.8
						570000 Depreciation						
		415.04	.2	415.04-		573000 Building Improvement			4,980.43	.2	4,980.43-	
		10,366.56	5.9	10,366.56-		575000 Machinery & Equip De			142,769.34	6.5	142,769.34-	
		10,781.60	6.2	10,781.60-		570000 Depreciation			147,749.77	6.8	147,749.77-	
						580000 Debt Service						
						599001 Expense Budget Target						
170,772.00	95.0	192,837.73	110.5	22,065.73-	12.9	500000 Expense/Expenditure	2,171,408.00	100.7	2,029,788.76	93.1	141,619.24	6.5
						600000 Other Financing Source						
						630000 Operat'g Transfers fr						
						700000 Other Financing Uses						
						720000 Oper'tg Transfer to O						
						724403 Fund Transfer Out	648,576.00	30.1	648,575.76	29.7	.24	
						720000 Oper'tg Transfer to O	648,576.00	30.1	648,575.76	29.7	.24	
						700000 Other Financing Uses	648,576.00	30.1	648,575.76	29.7	.24	
8,922.00	5.0	18,303.78-	10.5	27,225.78-	305.2	Current Change in Fund Balance	663,626.00-	30.8	497,941.09-	22.8	165,684.91	25.0

Communication: 4th Quarter Variances ? 2016 (Finance Director)

VARIANCE REPORT FOR DEPARTMENT -- INSURANCE & TELEPHONE
FOR THE QUARTER ENDING 12/31/2016

G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE	POSITIVE/ NEGATIVE
Interdepartmental Revenue			
Insurance & Employee	(17,492.50)	YE adjustment due to over chargeing departments for General Liability & Malpractice Ins (RK), departments were credited their prorated allocation of the overcharge. Corresponds to the Fixed Charges expense line below.	Negative
System Operation Revenue	(7,722.45)	Negative variance due to decline in phone and maintenance costs throughout 2016. This decline in revenue is offset by the positive variances below as it generated from interdepartmental expenses.	Negative
Operating Expenses			
Purchased Services	2,797.08	CenturyLink Long distance gradually declined an average of $200 per month beginning in Nov. 2015, which continued through Dec. 2016.	Positive
Repairs & Maintenance	5,594.48	Maintenance and repair costs were lower than anticipated in 2016.	Positive
Fixed Charges	17,660.57	YE adjustment due to over chargeing departments for General Liability & Malpractice Ins (RK), departments were credited their prorated allocation of the overcharge. Corresponds to the Insurance Revenue line above.	Positive
TOTAL	**837.18**		**Positive**

Communication: 4th Quarter Variances ? 2016 (Finance Director)

Property/Liability Ins & Phone

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						
875.00	1.4	627.02	1.6	247.98-	28.3	466000 Other Miscellaneous	3,500.00	.5	2,530.89	.4	969.11-	27.7
875.00	1.4	627.02	1.6	247.98-	28.3	460000 Interest and Other Re	3,500.00	.5	2,530.89	.4	969.11-	27.7
						470000 Interdepartmental Rev						
46,372.00	75.4	28,882.50	75.6	17,489.50-	37.7	471000 Insurance & Employee	556,500.00	76.1	539,007.50	76.5	17,492.50-	3.1
9,067.00	14.7	3,677.35	9.6	5,389.65-	59.4	473000 System Operation Rev	108,823.00	14.9	101,100.55	14.3	7,722.45-	7.1
5,200.00	8.5	5,031.93	13.2	168.07-	3.2	476000 Other Interdepartmen	62,400.00	8.5	62,231.93	8.8	168.07-	.3
60,639.00	98.6	37,591.78	98.4	23,047.22-	38.0	470000 Interdepartmental Rev	727,723.00	99.5	702,339.98	99.6	25,383.02-	3.5
61,514.00	100.0	38,218.80	100.0	23,295.20-	37.9	400000 Revenues	731,223.00	100.0	704,870.87	100.0	26,352.13-	3.6
						500000 Expense/Expenditure						
						530000 Operating Expenses						
8,667.00	14.1	8,374.91	21.9	292.09	3.4	531000 Purchased Services	104,023.00	14.2	101,225.92	14.4	2,797.08	2.7
666.00	1.1	168.90	.4	497.10	74.6	532000 Repair & Maintenance	8,000.00	1.1	2,405.52	.3	5,594.48	69.9
25.00				25.00	100.0	533000 General Operating	300.00				300.00	100.0
51,572.00	83.8	33,914.43	88.7	17,657.57	34.2	534000 Fixed Charges	618,900.00	84.6	601,239.43	85.3	17,660.57	2.9
60,930.00	99.1	42,458.24	111.1	18,471.76	30.3	530000 Operating Expenses	731,223.00	100.0	704,870.87	100.0	26,352.13	3.6
						550000 Interdepartmental Cha						
						560000 Capital Outlay						
						570000 Depreciation						
60,930.00	99.1	42,458.24	111.1	18,471.76	30.3	500000 Expense/Expenditure	731,223.00	100.0	704,870.87	100.0	26,352.13	3.6
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
584.00	.9	4,239.44-	11.1	4,823.44-	825.9	Current Change in Fund Balance						

Communication: 4th Quarter Variances ? 2016 (Finance Director)

SHEBOYGAN COUNTY RESOLUTION NO. _____ (2016/17)

Re: **Authorizing the Finance Committee and Finance Director to Balance Over Budget Departmental Accounts**

WHEREAS, it is anticipated that there may be certain departmental expense accounts which will be over budget for 2016 due to unexpected or unusual expenses, and there may be other expense or revenue accounts which are under/over budget, and

WHEREAS, while the exact amount of the variances cannot be determined until the books for 2016 have been closed, the approximate amount for each Department is attached to this Resolution and represent, in total for all funds, the net amount of $3,510,723;

NOW, THEREFORE, BE IT RESOLVED that negative variances in the departmental appropriation units, "Salaries and Benefits," "Operating Expenses," "Interdepartmental Charges," and "Capital Outlay" are hereby authorized.

BE IT FURTHER RESOLVED that after the books are closed for 2016 the Finance Committee and Finance Director report to this County Board any significant differences from the variances reported here.

Respectfully submitted this 8th day of March, 2017.

FINANCE COMMITTEE

Greg Weggeman, Chairperson	George J. Marthenze, Vice-Chairperson
Mark S. Winkel, Secretary	Roger L. TeStroete
	William C. Goehring

Opposed to Introduction:

Attachment: Res - '16 Balance Over Budget Accts (4211 : Resolution No. # ? Authorizing the Finance Committee & Finance Director)

Budget Comparisons - 2016
Appropriation Units

Department	Revenue Budget	Revenue Actual	Revenue Variance	Wages & Benefits Budget	Wages & Benefits Actual	Wages & Benefits Variance	Operating Expenses Budget	Operating Expenses Actual	Operating Expenses Variance	Interdepartmental Budget	Interdepartmental Actual	Interdepartmental Variance	Operational Variance	Capital Outlay Budget	Capital Outlay Actual	Capital Outlay Variance	Other Financing (Sources) Uses Budget	Other Financing (Sources) Uses Actual	Other Financing (Sources) Uses Variance	Total Variance
General Fund																				
Treasurer	$ 604,889	$ 1,030,820	$ 425,931	$ 386,575	$ 380,941	$ 5,634	$ 126,551	$ 142,634	$ (16,083)	$ 135,241	$ 113,176	$ 22,065	$ 437,547	$ 105,817	$ 281,739	$ (175,922)	$ (149,295)	$ (139,604)	$ (9,691)	$ 251,9
ROD	$ 567,996	$ 652,919	$ 84,923	$ 376,169	$ 384,464	$ (8,295)	$ 138,822	$ 52,880	$ 85,942	$ 141,005	$ 140,755	$ 250	$ 162,820	$ -	$ -	$ -	$ (88,000)	$ (12,955)	$ (75,045)	$ 87,7
Finance	$ 1,454,917	$ 1,466,669	$ 11,752	$ 1,130,825	$ 1,053,962	$ 76,863	$ 59,004	$ 53,095	$ 5,909	$ 265,088	$ 232,523	$ 32,565	$ 127,089	$ -	$ -	$ -	$ -	$ -	$ -	$ 127,0
UW Sheboygan	$ 142,270	$ 142,270	$ -	$ -	$ -	$ -	$ 93,006	$ 90,599	$ 2,407	$ 42,520	$ 42,665	$ (145)	$ 2,262	$ 27,000	$ 24,386	$ 2,614	$ -	$ -	$ -	$ 4,8
Medical Examiner	$ 160,546	$ 174,397	$ 13,851	$ 93,285	$ 99,970	$ (6,685)	$ 44,104	$ 57,975	$ (13,871)	$ 23,157	$ 25,064	$ (1,907)	$ (8,612)	$ -	$ -	$ -	$ -	$ -	$ -	$ (8,6
County Board	$ 216,880	$ 216,880	$ -	$ 131,837	$ 129,494	$ 2,343	$ 61,327	$ 59,542	$ 1,785	$ 23,716	$ 23,544	$ 172	$ 4,300	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,3
Co Airport	$ 451,151	$ 453,127	$ 1,976	$ 215,123	$ 218,955	$ (3,832)	$ 125,327	$ 112,743	$ 12,584	$ 128,806	$ 117,645	$ 11,161	$ 21,889	$ -	$ -	$ -	$ -	$ -	$ -	$ 21,8
Court Commissioner	$ 349,508	$ 346,451	$ (3,057)	$ 233,170	$ 234,602	$ (1,432)	$ 49,315	$ 41,163	$ 8,152	$ 67,023	$ 56,060	$ 10,963	$ 14,626	$ -	$ -	$ -	$ -	$ -	$ -	$ 14,6
Clerk of Crts	$ 2,250,909	$ 2,330,047	$ 79,138	$ 1,276,779	$ 1,263,997	$ 12,782	$ 376,318	$ 487,752	$ (111,434)	$ 466,843	$ 439,334	$ 27,509	$ 7,995	$ 175,000	$ 73,463	$ 101,537	$ -	$ -	$ -	$ 109,5
DA	$ 959,404	$ 967,476	$ 8,072	$ 685,218	$ 696,739	$ (11,521)	$ 52,609	$ 49,426	$ 3,183	$ 221,577	$ 217,753	$ 3,824	$ 3,558	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,5
UW Extension	$ 491,969	$ 501,721	$ 9,752	$ 130,836	$ 120,725	$ 10,111	$ 282,820	$ 259,930	$ 22,890	$ 78,313	$ 57,419	$ 20,894	$ 63,647	$ -	$ -	$ -	$ -	$ -	$ -	$ 63,6
Co Planning	$ 2,170,881	$ 2,195,245	$ 24,364	$ 860,068	$ 823,952	$ 36,116	$ 1,037,297	$ 947,865	$ 89,432	$ 320,273	$ 321,818	$ (1,545)	$ 148,367	$ 228,850	$ 221,227	$ 7,623	$ (258,196)	$ (234,644)	$ (23,552)	$ 132,4
Sheriff	$ 19,090,380	$ 19,051,933	$ (38,447)	$ 12,755,677	$ 13,012,134	$ (256,457)	$ 2,810,085	$ 2,785,031	$ 25,054	$ 3,300,264	$ 3,266,054	$ 34,210	$ (235,640)	$ 476,330	$ 480,907	$ (4,577)	$ (77,687)	$ (152,415)	$ 74,728	$ (165,4
County Clerk	$ 435,668	$ 505,588	$ 69,920	$ 195,663	$ 214,692	$ (19,029)	$ 173,826	$ 229,211	$ (55,385)	$ 66,179	$ 73,598	$ (7,419)	$ (11,913)	$ -	$ -	$ -	$ -	$ -	$ -	$ (11,9
Bldg Services	$ 3,213,694	$ 3,270,907	$ 57,213	$ 1,470,209	$ 1,478,989	$ (8,780)	$ 1,290,955	$ 1,022,941	$ 268,014	$ 481,610	$ 483,337	$ (1,727)	$ 314,720	$ 149,495	$ 145,694	$ 3,801	$ 30,000	$ 30,000	$ -	$ 318,5
Human Resources	$ 556,925	$ 557,829	$ 904	$ 374,010	$ 384,832	$ (10,822)	$ 80,723	$ 75,264	$ 5,459	$ 102,192	$ 80,519	$ 21,673	$ 17,214	$ -	$ -	$ -	$ -	$ -	$ -	$ 17,2
Veterans' Serv	$ 239,833	$ 243,973	$ 4,140	$ 181,429	$ 181,418	$ 11	$ 16,801	$ 21,116	$ (4,315)	$ 41,603	$ 48,299	$ (6,696)	$ (6,860)	$ -	$ -	$ -	$ -	$ -	$ -	$ (6,8
Nondepart'l	$ 3,114,378	$ 2,479,317	$ (635,061)	$ -	$ -	$ -	$ 4,496,563	$ 3,030,023	$ 1,466,540	$ 1,177	$ 1,167	$ 10	$ 831,489	$ -	$ -	$ -	$ 552,474	$ 522,882	$ 29,592	$ 861,0
Veterans' Comm	$ 45,623	$ 45,623	$ -	$ 4,387	$ 2,131	$ 2,256	$ 40,309	$ 7,422	$ 32,887	$ 927	$ 907	$ 20	$ 35,163	$ -	$ -	$ -	$ -	$ -	$ -	$ 35,1
Corp Counsel	$ 320,613	$ 313,306	$ (7,307)	$ 81,349	$ 82,474	$ (1,125)	$ 214,946	$ 214,210	$ 736	$ 24,318	$ 14,491	$ 9,827	$ 2,131	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,1
County Administrator	$ 218,932	$ 218,221	$ (711)	$ 177,591	$ 179,335	$ (1,744)	$ 10,219	$ 8,576	$ 1,643	$ 31,122	$ 30,788	$ 334	$ (478)	$ -	$ -	$ -	$ -	$ -	$ -	$ (4
Total - General Fund	**$ 37,057,366**	**$ 37,164,719**	**$ 107,353**	**$ 20,760,200**	**$ 20,943,806**	**$ (183,606)**	**$ 11,580,927**	**$ 9,749,398**	**$ 1,831,529**	**$ 5,962,954**	**$ 5,786,916**	**$ 176,038**	**$ 1,931,314**	**$ 1,162,492**	**$ 1,227,416**	**$ (64,924)**	**$ 9,296**	**$ 13,264**	**$ (3,968)**	**$ 1,862,4**
Special Revenue																				
Community Programs	$ 16,141,734	$ 16,204,278	$ 62,544	$ 3,135,202	$ 3,256,023	$ (120,821)	$ 11,063,947	$ 10,593,483	$ 470,464	$ 1,793,555	$ 1,774,091	$ 19,464	$ 431,651	$ -	$ -	$ -	$ -	$ -	$ -	$ 431,6
H&HS Admin	$ 3,800	$ 2,678	$ (1,122)	$ 1,444,294	$ 1,448,202	$ (3,908)	$ 290,960	$ 247,975	$ 42,985	$ (1,759,545)	$ (1,692,977)	$ (66,568)	$ (28,613)	$ 118,070	$ 117,770	$ 300	$ -	$ -	$ -	$ (28,3
Office on Aging	$ 1,512,854	$ 1,536,825	$ 23,971	$ 362,970	$ 374,586	$ (11,616)	$ 757,661	$ 720,444	$ 37,217	$ 271,300	$ 269,654	$ 1,646	$ 51,218	$ 130,000	$ 144,638	$ (14,638)	$ -	$ -	$ -	$ 36,5
Public Health	$ 2,888,511	$ 2,882,098	$ (6,413)	$ 1,715,241	$ 1,777,996	$ (62,755)	$ 152,145	$ 140,173	$ 11,972	$ 996,425	$ 950,651	$ 45,774	$ (11,422)	$ -	$ -	$ -	$ -	$ -	$ -	$ (11,4
Social Services	$ 9,138,769	$ 9,182,323	$ 43,554	$ 3,149,273	$ 3,323,904	$ (174,631)	$ 4,441,801	$ 4,210,022	$ 231,779	$ 1,763,770	$ 1,720,667	$ 43,103	$ 143,805	$ -	$ -	$ -	$ -	$ -	$ -	$ 143,8
Economic Support	$ 3,908,193	$ 3,840,374	$ (67,819)	$ 2,216,808	$ 2,049,317	$ 167,491	$ 288,020	$ 288,094	$ (74)	$ 1,403,365	$ 1,334,763	$ 68,602	$ 168,200	$ -	$ -	$ -	$ -	$ -	$ -	$ 168,2
Total - Special Revenue	**$ 33,593,861**	**$ 33,648,576**	**$ 54,715**	**$ 12,023,788**	**$ 12,230,028**	**$ (206,240)**	**$ 16,994,534**	**$ 16,200,191**	**$ 794,343**	**$ 4,468,870**	**$ 4,356,849**	**$ 112,021**	**$ 754,839**	**$ 248,070**	**$ 262,408**	**(14,338)**	**-**	**-**	**-**	**740,5**

Attachment: Budget Comparisons - 2016 Appropriation Units (4211 : Resolution No. # ? Authorizing the

Budget Comparisons - 2016
Appropriation Units

Department	Revenue Budget	Revenue Actual	Revenue Variance	Wages & Benefits Budget	Wages & Benefits Actual	Wages & Benefits Variance	Operating Expenses Budget	Operating Expenses Actual	Operating Expenses Variance	Interdepartmental Budget	Interdepartmental Actual	Interdepartmental Variance	Operational Variance	Capital Outlay Budget	Capital Outlay Actual	Capital Outlay Variance	Other Financing (Sources) Uses Budget	Other Financing (Sources) Uses Actual	Other Financing (Sources) Uses Variance	Total Variance
Health Care Centers																				
Rocky Knoll	$ 13,299,550	$ 13,583,982	$ 284,432	$ 7,596,123	$ 7,379,300	$ 216,823	$ 3,299,128	$ 3,122,472	$ 176,656	$ 2,326,770	$ 2,185,981	$ 140,789	$ 818,700	$ 116,240	$ 116,094	$ 146	$ -	$ -	$ -	$ 818,8
Total - HCC	**$ 13,299,550**	**$ 13,583,982**	**$ 284,432**	**$ 7,596,123**	**$ 7,379,300**	**$ 216,823**	**$ 3,299,128**	**$ 3,122,472**	**$ 176,656**	**$ 2,326,770**	**$ 2,185,981**	**$ 140,789**	**$ 818,700**	**$ 116,240**	**$ 116,094**	**$ 146**	**$ -**	**$ -**	**$ -**	**$ 818,8**
Internal Services																				
Employee Benefits	$ 12,817,802	$ 12,708,286	$ (109,516)	$ 12,990,414	$ 12,209,068	$ 781,346	$ 96,328	$ 154,030	$ (57,702)	$ 33,825	$ 33,825	$ -	$ 614,128	$ -	$ -	$ -	$ -	$ -	$ -	$ 614,1
Property Ins & Phones	$ 731,223	$ 704,871	$ (26,352)	$ -	$ -	$ -	$ 731,223	$ 704,871	$ 26,352	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$
Info Technology	$ 2,156,358	$ 2,180,423	$ 24,065	$ 560,332	$ 566,457	$ (6,125)	$ 1,439,659	$ 1,155,114	$ 284,545	$ 115,052	$ 116,372	$ (1,320)	$ 301,165	$ 56,365	$ 44,096	$ 12,269	$ 648,576	$ 648,576	$ -	$ 313,4
Highway	$ 15,313,796	$ 15,592,836	$ 279,040	$ 5,968,761	$ 6,041,326	$ (72,565)	$ 6,523,650	$ 6,634,940	$ (111,290)	$ 2,042,756	$ 2,006,096	$ 36,660	$ 131,845	$ 1,660,416	$ 1,651,697	$ 8,719	$ (60,995)	$ (60,995)	$ -	$ 140,5
Total - Internal Servs	**$ 31,019,179**	**$ 31,186,416**	**$ 167,237**	**$ 19,519,507**	**$ 18,816,851**	**$ 702,656**	**$ 8,790,860**	**$ 8,648,955**	**$ 141,905**	**$ 2,191,633**	**$ 2,156,293**	**$ 35,340**	**$ 1,047,138**	**$ 1,716,781**	**$ 1,695,793**	**20,988**	**587,581**	**587,581**	**-**	**1,068,1**
Debt Service	**$ 6,909,265**	**$ 6,964,837**	**$ 55,572**	**$ -**	**$ -**	**$ -**	**$ 6,965,466**	**$ 10,248,138**	**$ (3,282,672)**	**$ -**	**$ -**	**$ -**	**$ (3,227,100)**	**$ -**	**$ -**	**$ -**	**$ -**	**(3,265,000)**	**$ 3,265,000**	**$ 37,9**

Total Expenditure Variance	**$ 3,858,486**
Total Revenue Variance - All Funds	**$ 669,309**
Operational Change Positive/(Negative)	**$ 4,527,795**
Less Carryovers	**$ (1,017,072)**
Total Change Positive(Negative)	**$ 3,510,723**

Attachment: Budget Comparisons - 2016 Appropriation Units (4211 : Resolution No. # ? Authorizing the

Sheboygan County Portfolio Summary as of December 31, 2016

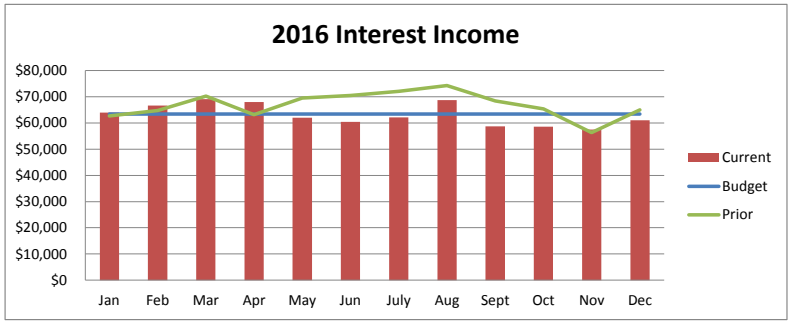
Holdings Purchase Date	Purchase Cost	Issuer	CUSIP	Ratings	Current Rate	YTC	YTM	YTW	Maturity Date	Market Value	Book MV	Unrealized Gain/(Loss)	Callable	Call Frequency
December 22, 2016	248,700	Federal Home Loan Bank	3130AAAY4	AA+/AAA	2.47%	2.55%	2.55%	2.55%	December 13, 2023	249,048	248,700	348	December 13, 2017	Daily
December 29, 2016	250,000	Federal Home Loan Bank	3130AAEE4	AA+/AAA	2.00%	2.00%	3.00%	2.00%	December 29, 2023	248,615	250,000	-1,385	June 29, 2017	Quarterly
May 12, 2016	401,956	Federal Home Loan Bank	3130A6SW8	AA+/AAA	1.00%	1.00%	0.69%	1.00%	December 19, 2017	400,256	401,956	-1,700	December 19, 2017	Non
May 20, 2016	499,750	Federal Home Loan Bank	3130A7M44	AA+/AAA	1.45%	1.45%	1.45%	1.45%	March 30, 2020	493,845	499,750	-5,905	March 30, 2017	Daily
April 25, 2016	750,000	Federal Home Loan Bank	3130A7RB3	AA+/AAA	1.80%	1.80%	1.80%	1.80%	October 25, 2021	734,858	750,000	-15,143	January 25, 2017	Daily
May 26, 2016	500,000	Federal Home Loan Bank	3130A7ZS7	AA+/AAA	1.75%	1.75%	1.75%	1.75%	November 26, 2021	484,755	500,000	-15,245	January 26, 2017	Daily
May 18, 2016	1,500,000	Federal Home Loan Bank	3130A7ZU2	AA+/AAA	2.05%	2.05%	2.05%	2.05%	May 18, 2023	1,468,965	1,500,000	-31,035	January 18, 2017	Daily
July 14, 2016	500,000	Federal Home Loan Bank	3130A8LT8	AA+/AAA	1.80%	1.80%	1.80%	1.80%	July 14, 2022	485,140	500,000	-14,860	January 14, 2017	Daily
July 6, 2016	500,000	Federal Home Loan Bank	3130A8M26	AA+/AAA	1.95%	1.95%	1.95%	1.95%	July 6, 2023	483,785	500,000	-16,215	January 6, 2017	Daily
July 28, 2016	500,000	Federal Home Loan Bank	3130A8RK1	AA+/AAA	1.90%	1.90%	1.90%	1.90%	July 28, 2023	484,215	500,000	-15,785	January 28, 2017	Daily
October 25, 2016	749,625	Federal Home Loan Bank	3130A8R54	AA+/AAA	1.80%	1.87%	1.81%	1.81%	July 28, 2023	718,245	749,625	-31,380	July 28, 2017	Once
May 24, 2016	999,000	Federal Home Loan Bank	3130A83T8	AA+/AAA	1.00%	1.07%	1.98%	1.07%	May 24, 2023	992,330	999,000	-6,670	November 24, 2017	Once
September 26, 2016	1,250,000	Federal Home Loan Bank	3130A9FC0	AA+/AAA	1.83%	1.83%	1.83%	1.83%	September 22, 2023	1,188,188	1,250,000	-61,813	March 22, 2017	Daily
February 18, 2016	1,000,000	Federal Farm Credit Bank	3133EFB97	AA+/AAA	1.35%	1.35%	1.35%	1.35%	November 18, 2019	987,620	1,000,000	-12,380	January 18, 2017	Daily
June 1, 2016	500,000	Federal Farm Credit Bank	3133EGCR4	AA+/AAA	2.07%	2.07%	2.07%	2.07%	June 1, 2023	486,165	500,000	-13,835	June 1, 2017	Daily
June 27, 2016	850,000	Federal Farm Credit Bank	3133EGHB4	AA+/AAA	1.95%	1.95%	1.95%	1.95%	December 27, 2022	825,639	850,000	-24,361	June 27, 2017	Daily
July 6, 2016	750,000	Federal Farm Credit Bank	3133EGKA2	AA+/AAA	1.50%	1.50%	1.50%	1.50%	July 6, 2021	719,243	750,000	-30,758	July 6, 2017	Daily
July 15, 2016	500,000	Federal Farm Credit Bank	3133EGLF0	AA+/AAA	1.29%	1.29%	1.29%	1.29%	July 13, 2020	485,780	500,000	-14,220	January 13, 2017	Daily
August 3, 2016	890,000	Federal Farm Credit Bank	3133EGNE1	AA+/AAA	1.25%	1.25%	1.25%	1.25%	January 21, 2020	882,159	890,000	-7,841	January 21, 2017	Daily
August 9, 2016	750,000	Federal Farm Credit Bank	3133EGPW9	AA+/AAA	1.63%	1.63%	1.63%	1.63%	May 9, 2022	725,063	750,000	-24,938	January 9, 2017	Daily
August 15, 2016	750,000	Federal Farm Credit Bank	3133EGQA6	AA+/AAA	1.85%	1.85%	1.85%	1.85%	November 8, 2023	711,465	750,000	-38,535	January 8, 2017	Daily
August 23, 2016	750,000	Federal Farm Credit Bank	3133EGRW7	AA+/AAA	1.67%	1.67%	1.67%	1.67%	August 23, 2022	725,535	750,000	-24,465	January 23, 2017	Daily
May 25, 2016	750,000	Federal Home Loan Mtg Corp	3134G9HL4	AA+/AAA	1.63%	1.63%	1.63%	1.63%	November 25, 2020	736,425	750,000	-13,575	February 25, 2017	Quarterly
June 23, 2016	500,000	Federal Home Loan Mtg Corp	3134G9UR6	AA+/AAA	1.63%	1.63%	1.63%	1.63%	June 23, 2022	479,300	500,000	-20,700	March 23, 2017	Quarterly
June 30, 2016	499,500	Federal Home Loan Mtg Corp	3134G9VD6	AA+/AAA	1.00%	1.01%	2.49%	1.01%	June 30, 2023	490,865	499,500	-8,635	March 30, 2017	Quarterly
August 23, 2016	1,000,000	Federal Home Loan Mtg Corp	3134G93X3	AA+/AAA	1.25%	1.25%	2.58%	1.25%	August 23, 2023	985,350	1,000,000	-14,650	February 23, 2017	Quarterly
February 3, 2016	500,000	Federal National Mtg Assoc	3135G0SK0	AA+/AAA	1.25%	1.25%	1.25%	1.25%	December 20, 2018	498,200	500,000	-1,800	December 20, 2018	Quarterly
August 26, 2015	249,608	Federal National Mtg Assoc	3136G06F3	AA+/AAA	1.05%	1.05%	1.11%	1.11%	June 6, 2018	248,405	247,308	1,098	June 6, 2018	Quarterly
November 19, 2015	498,000	Federal National Mtg Assoc	3136G2SA6	AA+/AAA	1.00%	1.20%	2.12%	1.20%	November 19, 2021	495,835	494,020	1,815	May 19, 2017	Quarterly
August 24, 2016	500,000	Federal National Mtg Assoc	3136G3W68	AA+/AAA	1.50%	1.50%	1.50%	1.50%	February 24, 2022	479,630	500,000	-20,370	February 24, 2017	Quarterly
October 12, 2016	1,000,000	Federal National Mtg Assoc	3136G4BW2	AA+/AAA	1.50%	1.50%	1.50%	1.50%	April 12, 2022	958,790	1,000,000	-41,210	April 12, 2017	Quarterly
July 5, 2013	706,177	Government National Mtg Assoc	38378TKF6	AA+/AAA	1.19%	1.41%	1.41%	1.41%	May 20, 2043	724,323	730,163	-5,840	May 20, 2043	Monthly
April 17, 2012	869,963	Racine County, WI	749845NT6	-/AA1	2.10%	2.10%	2.10%	2.10%	March 1, 2019	868,218	872,998	-4,779	March 1, 2019	Non
June 29, 2012	146,895	Marinette, WI	568508LQ6	-/A1	2.45%	2.20%	2.61%	2.20%	February 1, 2020	145,776	146,743	-967	February 1, 2018	Daily
May 21, 2012	397,908	Rock County, WI	772028ME3	AA/AA1	4.10%	1.40%	1.79%	1.40%	September 1, 2018	355,439	362,502	-7,063	September 1, 2017	Daily
June 10, 2013	195,000	Shorewood Hills, WI	825224EK0	AA+/AAA	2.50%	2.50%	2.50%	2.50%	May 1, 2023	193,867	193,360	507	May 1, 2023	Non
June 10, 2013	185,000	Shorewood Hills, WI	825224EL8	AA+/AAA	2.75%	2.75%	2.75%	2.75%	May 1, 2024	182,695	181,742	953	May 1, 2023	Daily
March 23, 2012	456,592	Fitchburg, WI	338158NP9	-/AA1	2.00%	1.45%	1.45%	1.45%	March 1, 2019	454,914	460,778	-5,864	March 1, 2019	Non
August 28, 2012	280,370	Oconto, WI	675685FJ5	AA/A2	4.00%	2.25%	2.25%	2.25%	April 1, 2020	262,958	269,740	-6,783	April 1, 2020	Non
August 30, 2012	511,610	Waterford, WI	941521BZ8	AA/-	2.13%	1.75%	1.75%	1.75%	April 1, 2019	505,115	506,530	-1,415	April 1, 2019	Non
August 21, 2012	253,925	Wauwatosa, WI	943504V49	-/AAA	2.00%	1.78%	1.78%	1.78%	June 1, 2021	252,618	254,240	-1,623	June 1, 2020	Once
August 14, 2012	448,392	Green Bay, WI	392641YC4	-/AA1	3.00%	2.14%	2.14%	2.14%	April 1, 2023	432,705	444,007	-11,302	April 1, 2021	Daily
May 22, 2013	248,714	Jefferson SD, WI	475512FM6	-/Aa3	3.10%	2.85%	2.95%	2.85%	March 1, 2025	237,829	240,953	-3,124	March 1, 2020	Daily
August 29, 2012	222,212	Wisconsin State HEDA	976904TK8	AA/Aa3	3.95%	2.03%	2.03%	2.03%	November 1, 2018	208,676	214,066	-5,390	November 1, 2018	Non
September 14, 2012	518,550	Fond Du Lac SD, WI	344496JS4	-/Aa2	2.25%	1.65%	1.65%	1.65%	April 1, 2019	505,165	506,990	-1,825	April 1, 2019	Non
July 23, 2012	2,462,460	State of Wisconsin	97705LS32	AA/Aa2	5.00%	2.34%	2.95%	2.34%	May 1, 2026	2,288,420	2,387,180	-98,760	May 1, 2022	Annually
March 13, 2013	90,000	Auburndale SD, WI	05068PCN0	AA-/-	3.10%	3.10%	3.10%	3.10%	March 1, 2026	87,414	88,806	-1,391	March 1, 2022	Daily
March 13, 2013	75,000	Auburndale SD, WI	05068PCK6	AA-/-	2.70%	2.70%	2.70%	2.70%	March 1, 2023	74,354	73,891	463	March 1, 2022	Daily
March 11, 2013	559,800	State of Wisconsin	97705LA31	AA/Aa2	3.60%	2.00%	2.00%	2.00%	May 1, 2021	527,385	536,000	-8,615	May 1, 2021	Non
June 30, 2016	249,000	Bank of Deerfield CD	061785DE8	Local	1.30%	1.30%	1.30%	1.30%	October 30, 2020	244,533	249,000	-4,467	October 30, 2020	Non
May 23, 2014	249,000	Bank of WI CD	065847CR4	Local	2.05%	2.05%	2.05%	2.05%	August 24, 2020	251,751	249,334	2,418	August 24, 2020	Non
September 30, 2015	249,000	Citizens St Bk LaCrosse	176688BS7	Local	1.35%	1.35%	1.35%	1.35%	April 30, 2019	251,776	248,285	3,491	January 29, 2017	Monthly
April 28, 2015	249,000	Commerce State	20070PHB6	Local	1.30%	1.30%	1.30%	1.30%	October 28, 2019	251,303	246,358	4,945	October 28, 2019	Non
June 30, 2016	249,000	Cornerstone Community Bank CD	219243AS1	Local	1.00%	1.00%	1.00%	1.00%	June 29, 2018	248,402	249,000	-598	June 29, 2018	Non
July 7, 2016	249,000	Cumberland Fed CD	23062KBB7	Local	0.75%	0.75%	0.75%	0.75%	January 8, 2018	248,278	249,000	-722	January 8, 2018	Non
June 24, 2016	249,000	DMB Community Bank Deforest CD	23322GLR6	Local	0.60%	0.60%	0.60%	0.60%	April 17, 2017	249,005	249,000	5	April 17, 2017	Non
June 28, 2016	249,000	Denmark State Bank CD	2485QAF6	Local	1.05%	1.05%	1.05%	1.05%	January 28, 2019	247,713	249,000	-1,287	January 28, 2019	Non
September 26, 2016	249,000	First National CD	32117HAN5	Local	1.50%	1.50%	1.50%	1.50%	September 24, 2021	242,710	249,000	-6,290	March 26, 2017	Monthly
February 12, 2016	249,000	Great Midwest CD	39083PCU4	Local	1.55%	1.55%	1.55%	1.55%	February 12, 2020	249,304	249,000	304	January 12, 2017	Monthly
September 30, 2015	249,000	Investors Community Bank Manitowoc	46147UQU7	Local	1.35%	1.35%	1.35%	1.35%	December 31, 2018	251,126	248,201	2,926	January 29, 2017	Monthly
October 31, 2016	247,000	Jpmorgan Chase Bank CD	48126XJS5	Local	1.50%	1.50%	1.50%	1.50%	October 31, 2021	246,037	247,000	-963	October 31, 2017	Once
February 5, 2016	249,000	Middleton Community CD	596689EJ4	Local	1.40%	1.40%	1.40%	1.40%	August 5, 2019	248,495	249,000	-505	February 5, 2017	Quarterly
August 31, 2016	249,000	Mound City CD	620476AS0	Local	1.00%	1.00%	1.00%	1.00%	January 31, 2019	247,187	249,000	-1,813	January 31, 2019	Non
June 24, 2016	249,000	Peoples State Bk CD	71231RAS1	Local	1.35%	1.35%	1.35%	1.35%	March 24, 2021	245,447	249,000	-3,553	March 24, 2021	Non
May 22, 2015	150,000	Peoples State Bk CD	712515HJ7	Local	1.55%	1.55%	1.55%	1.55%	May 22, 2020	151,601	148,184	3,417	May 22, 2020	Non
April 10, 2015	249,000	Portage County	73565NBH5	Local	1.00%	1.00%	1.00%	1.00%	April 10, 2018	248,622	245,634	2,988	April 10, 2018	Non
August 30, 2016	248,000	Privatebank CD	74267GVM6	Local	1.50%	1.50%	1.50%	1.50%	August 30, 2021	242,028	248,000	-5,972	August 30, 2021	Non
April 6, 2015	249,000	Pyramax CD	747133BZ8	Local	1.85%	1.85%	1.85%	1.85%	April 6, 2021	252,598	246,649	5,949	April 6, 2021	Non
August 5, 2014	249,000	Security Bank CD	81407SAW7	Local	1.55%	1.55%	1.55%	1.55%	December 5, 2018	250,018	246,729	3,289	December 5, 2018	Non
December 23, 2016	249,000	Settlers Bank CD	81783LAQ9	Local	1.95%	1.95%	1.95%	1.95%	December 23, 2021	247,391	249,000	-1,609	December 23, 2021	Non
May 18, 2016	249,000	TCF National CD	872278TZ9	Local	0.70%	0.70%	0.70%	0.70%	November 20, 2017	248,826	249,000	-174	November 20, 2017	Non
November 12, 2015	249,000	Wells Fargo Bank CD	9497482Q9	Local	1.40%	1.40%	1.40%	1.40%	November 13, 2018	250,492	247,561	2,931	November 13, 2018	Non
Various	10,092	Oostburg State Bank - NOW	OOSTMM	Local	0.48%	0.48%	0.48%	0.48%	N/A	10,092	10,092	-	n/a	Liquid
Various	14	LGIP - General	LGIPGEN	State	0.45%	0.45%	0.45%	0.45%	N/A	14	14	-	n/a	Liquid
Various	6,119,988	LGIP - Building	LGIPBLDG	State	0.45%	0.45%	0.45%	0.45%	N/A	6,119,988	6,119,988	-	n/a	Liquid
Various	4,069,346	Associated Bank - Chk/Repo	ASBKREPO1	Local	0.56%	0.56%	0.56%	0.56%	N/A	4,069,346	4,069,346	-	n/a	Liquid
Various	4,773,235	Associated Bank - Repo	ASBKREPO2	Local	0.52%	0.52%	0.52%	0.52%	N/A	4,773,235	4,773,235	-	n/a	Liquid
Various	10,108	Wisconsin Bank & Trust - MM	CBTMM1	Local	0.18%	0.18%	0.18%	0.18%	N/A	10,108	10,108	-	n/a	Liquid
Various	10,043	Cleveland State Bank	CLESTBK	Local	0.40%	0.40%	0.40%	0.40%	N/A	10,043	10,043	-	n/a	Liquid
Various	20,677	Associated Bank - Checking	ASBKCHK1	Local	0.00%	0.00%	0.00%	0.00%	N/A	20,677	20,677	-	n/a	Liquid
TOTALS	50,153,210									49,289,727	49,973,983	-684,256		

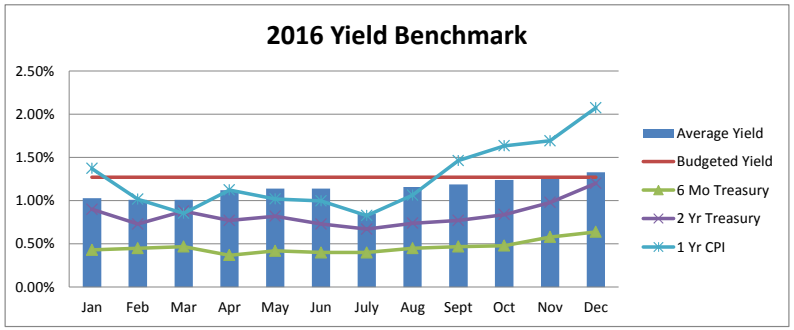
Maturities & Sales

Sale Date	Book MV	Issuer	Broker	Rating	Current Rate	Gain/Loss Sale	Sale Price
December 27, 2016	247,330	BMO Harris Bank	MBS	Local	1.10%	$918	248,248
December 21, 2016	247,504	Charter Bank	MBS	Local	1.50%	$868	248,372
December 23, 2016	249,000	Ridgestone Bank CD	MBS	Local	0.60%	$0	249,000

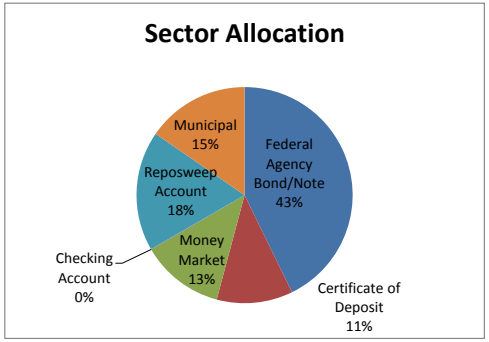
Communication: Investment Statements ? December (Finance Director)

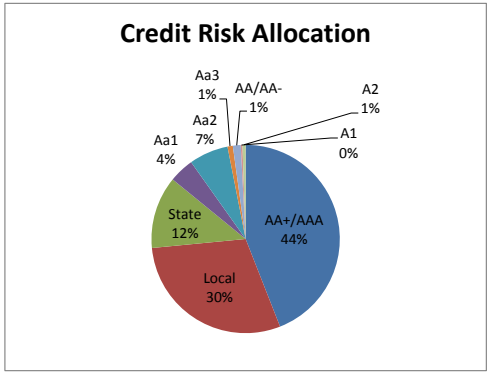
Sheboygan County Portfolio Summary as of December 31, 2016





2016 Interest	
Annual Budget	$760,650
Budget to Date	$760,650
Actual to Date	$756,574
Variance	($4,076)
Budgeted Yield	1.27%
Avg Weighted Yield	1.33%





Issuer	% of Portfolio
Associated Bank	17.98%
FHLB	17.11%
FFCB	13.29%
LGIP	12.42%
State of Wisconsin	5.71%
FHLMC	5.46%
FNMA	5.44%
Racine County, WI	1.76%
GNMA	1.47%
Fond du Lac SD, WI	1.02%
Waterford, WI	1.02%
Fitchburg, WI	0.92%
Green Bay, WI	0.88%
Peoples State Bk CD	0.81%
Shorewood Hills, WI	0.76%
Rock County, WI	0.72%
Oconto, WI	0.53%
Wauwatosa, WI	0.51%
Pyramax CD	0.51%
Citizens St Bk LaCrosse	0.51%
Bank of WI CD	0.51%
Commerce State	0.51%
Investors Community Bank Mar	0.51%
Wells Fargo Bank CD	0.51%
Security Bank CD	0.51%
Great Midwest CD	0.51%
DMB Community Bank Defores	0.51%
TCF National CD	0.50%
Portage County	0.50%
Middleton Community CD	0.50%
Cornerstone Community Bank (	0.50%
Cumberland Fed CD	0.50%
Denmark State Bank CD	0.50%
Settlers Bank CD	0.50%
Mound City CD	0.50%
Jpmorgan Chase Bank CD	0.50%
Bank of Deerfield CD	0.50%
First National CD	0.49%
Privatebank CD	0.49%
Jefferson SD, WI	0.48%
Wisconsin State HEDA	0.42%
Auburndale SD, WI	0.33%
Marinette, WI	0.30%
Wisconsin Bank & Trust - MM	0.02%
Oostburg State Bank - NOW	0.02%
Cleveland State Bank	0.02%

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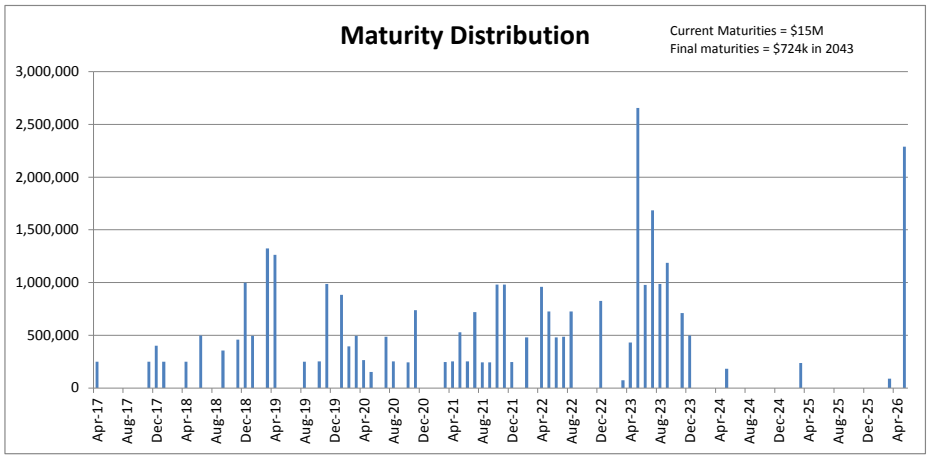
Sheboygan County Portfolio Summary as of December 31, 2016

Call Month	Market Value
Current	15,013,503
Jan-17	9,411,546
Feb-17	2,449,900
Mar-17	2,894,908
Apr-17	1,207,795
May-17	495,835
Jun-17	1,560,419
Jul-17	1,437,488
Sep-17	355,439
Oct-17	246,037
Nov-17	1,241,156
Dec-17	649,304
Jan-18	248,278
Feb-18	145,776
Apr-18	248,622
Jun-18	496,807
Nov-18	459,168
Dec-18	748,218
Jan-19	494,900
Mar-19	1,323,132
Apr-19	1,010,280
Oct-19	251,303
Mar-20	237,829
Apr-20	262,958
May-20	151,601
Jun-20	252,618
Aug-20	251,751
Oct-20	244,533
Mar-21	245,447
Apr-21	685,303
May-21	527,385
Aug-21	242,028
Dec-21	247,391
Mar-22	161,768
May-22	2,288,420
May-23	376,562
May-43	724,323

Maturity Month	Market Value
Current	15,013,503
Apr-17	249,005
Nov-17	248,826
Dec-17	400,256
Jan-18	248,278
Apr-18	248,622
Jun-18	496,807
Sep-18	355,439
Nov-18	459,168
Dec-18	999,345
Jan-19	494,900
Mar-19	1,323,132
Apr-19	1,262,056
Aug-19	248,495
Oct-19	251,303
Nov-19	987,620
Jan-20	882,159
Feb-20	395,080
Mar-20	493,845
Apr-20	262,958
May-20	151,601
Jul-20	485,780
Aug-20	251,751
Oct-20	244,533
Nov-20	736,425
Mar-21	245,447
Apr-21	252,598
May-21	527,385
Jun-21	252,618
Jul-21	719,243
Aug-21	242,028
Sep-21	242,710
Oct-21	980,894
Nov-21	980,590
Dec-21	247,391
Feb-22	479,630
May-22	725,063
Apr-22	958,790
Jun-22	479,300
Jul-22	485,140
Aug-22	725,535
Dec-22	825,639
Mar-23	74,354
Apr-23	432,705
May-23	2,655,162
Jun-23	977,030
Jul-23	1,686,245
Aug-23	985,350
Sep-23	1,188,188
Nov-23	711,465
Dec-23	497,663
May-24	182,695
Mar-25	237,829
Mar-26	87,414
May-26	2,288,420
May-43	724,323



Communication: Investment Statements ? December (Finance Director)