

NOTICE OF MEETING

SHEBOYGAN COUNTY FINANCE COMMITTEE

May 22, 2024 - 3:30 PM

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

Topic: Finance Committee Meeting
Time: May 22, 2024 03:30 PM Central Time (US and Canada)

Join Zoom Meeting
<https://us06web.zoom.us/j/84355187298?pwd=wDZ2cckuHP6WxW89nZ6T9AJv6sqErK.1>

Meeting ID: 843 5518 7298
Passcode: 111783

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

AGENDA

Call to Order
Certification of Compliance with Open Meeting Law
Approval of Minutes
Finance Committee – May 8, 2024 – 3:30 PM

Correspondence – None at the time of posting

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

Finance Director
Consideration of Non-Department Vehicle Use Policy
Financial Statements – March
1st Quarter Variances
Investment Statements – March

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

Next Scheduled Meeting – June 12, 2024, 3:30 PM, Administration Building Room 302

Prepared by:
Wendy Siegert
Recording Secretary

Vernon Koch
Committee Chairperson

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

NOTE: A majority of the members of the County Board of Supervisors or of any of its committees may be present at this meeting, and it is likely that a majority of the Executive Committee will be present, to listen, observe and participate. If a majority of

any such body is present, their presence constitutes a "meeting" under the Open Meeting Law as interpreted in *State ex rel. Badtke v. Greendale Village Board*, 173 Wis. 2d 553 (1993), even though the visiting body will take no action at this meeting.

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

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

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

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

SHEBOYGAN COUNTY FINANCE COMMITTEE MINUTES

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

May 8, 2024

Called to Order: 3:30 P.M.

Adjourned: 3:57 P.M.

MEMBERS PRESENT: Vern Koch, Kathleen Donovan, Thomas Wegner

MEMBERS ABSENT: William Goehring, Curt Brauer

ALSO PRESENT: **In Person:** Steve Hatton, Jeremy Fetterer, Jon Dolson, Jerry Jorgensen, Emily Stewart, Edward Procek

Remote: Tara Duwe, Evelyn Wise, Brenda Hanson

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

The Chairperson certified compliance with the open meeting law. The notice was posted at 2:00 P.M. May 3, 2024.

Correspondence – None.

Finance Director, Steve Hatton updated the committee on the following items: 7-year Sales Tax memo in progress for 5/21/24 County Board Meeting, Recent Treasury updates on ARPA requirements, Audit of 2023 fiscal year, Form A - Annual Report due to the state by May 15th 2024, 2025 Budget and 5-year plan work in progress, and presented a draft of 2025 Budget Assumptions for review.

County Clerk, Jon Dolson presented Bids for Publication of County Board Proceedings and County Legal Advertising from The Plymouth Review and The Sheboygan Press. Supervisor Wegner made a motion to accept the bid from the Plymouth Review. Motion seconded by Supervisor Donovan. Motion carried with no opposition.

Vouchers were reviewed. Supervisor Wegner moved to approve the expenditures Motion seconded by Supervisor Donovan. Motion carried with no opposition.

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

Supervisor Donovan moved to adjourn. Motion seconded by Supervisor Wegner. Motion carried with no opposition.

The next scheduled meeting will be May 22, 2024 at 3:30 P.M.

Wendy Siegert
Recording Secretary

William Goehring
Secretary

**Administrative Vehicle Policy
Non-Departmental
May 2024**

This policy will control the usage of county-owned vehicles by employees for travel associated with official county business. The county provides these vehicles as an alternative to usage of personal vehicles by the employee.

The Following vehicles are covered under this policy:

Car 500
Car 501
~~Car 800~~

Drivers:

Any person operating one of the vehicles listed herein must have a valid driver's license.

Usage:

The vehicles are to be used for official county use only. Use of the vehicles for personal travel is strictly forbidden except as stated below.

~~Car 500 & 501:~~

~~These vehicles are available for use by all county departments on a first come, first served basis. Employees may reserve these vehicles through the online reservation system. All of the costs associated with these vehicles are charged to the Non-Departmental budget.~~

~~Car 800 (County Administrator)*~~

~~The vehicle assigned to the County Administrator is intended for the sole use by the Administrator. Personal use of the vehicle by the County Administrator is tracked and appropriately taxed per IRS guidelines. All costs associated with the vehicle are charged to the County Administrator's budget.~~

Fuel:

The vehicles included under this policy are fueled using the county's contract with Kwik Trip.

Mileage:

All use of the vehicles is logged by the person using the vehicle. Each vehicle has a binder /clipboard with the usage log attached.

Maintenance:

Maintenance of the vehicles is monitored by the Purchasing Agent. When a vehicle is due for preventative maintenance or in need of un-planned repairs, the Purchasing Agent arranges for the work with either the Sheriff's Department mechanic or an outside garage as needs dictate.

Replacement:

The vehicles included under this policy are evaluated each year for replacement. Vehicles are replaced based upon a combination of mileage, service history and the availability of suitable vehicles from the Sheriff's Dept. Fleet.

Identification:

All vehicles under this policy are required to display the county logo with the exception of those which the County Administrator/Executive Committee has issued an exemption. ~~Currently, the vehicle assigned to the county administrator is exempt.~~

Insurance:

Insurance information is in the glove box of each vehicle. The County maintains insurance coverage on these vehicles.

Other:

Persons operating these vehicles are representatives of Sheboygan County Government and as such are expected to:

- Observe and obey all traffic laws
- Be courteous to other drivers
- Maintain the vehicle in a clean condition
- Observe the no smoking rules.



WISCONSIN

Financial Overview

March 2024

Finance Committee & County Administrator Report

Budget Variance Summary

Year to Date March 31, 2024

	Fund					
	General	Special Revenue	Enterprise	Internal Service	Total	Transportation
Change in Fund Balance	\$ (4,957,323)	\$ 52,379	\$ 404,743	\$ (2,815,865)	\$ (7,316,066)	\$ 2,572,583
Plus: unbudgeted depreciation			204,072	570,952	\$ 775,024	
Adjusted Change in Fund Balance	<u>\$ (4,957,323)</u>	<u>\$ 52,379</u>	<u>\$ 608,815</u>	<u>\$ (2,244,913)</u>	<u>\$ (6,541,042)</u>	<u>\$ 2,572,583</u>
Budgeted Change in Fund Balance to Date	\$ (9,333,568)	\$ (185,647)	\$ 51,247	\$ (676,958)	\$ (10,144,926)	\$ 2,706,882
Variance Actual to Budget	\$ 4,376,245	\$ 238,026	\$ 557,568	\$ (1,567,955)	\$ 3,603,884	\$ (134,299)
Timing	\$ (1,829,849)	\$ (76,542)	\$ -	\$ 632,624	\$ (1,273,767)	\$ -

Department Budget Variance Summary

Year to Date March 31, 2024

Department	Total Variance
General Fund	
Airport	\$ 75,421
Bldg Services	\$ 412,371
Clerk of Crts	\$ 4,310
Corp Counsel	\$ 552
County Administrator	\$ 26,605
County Board	\$ 8,644
County Clerk	\$ (9,429)
Court Commissioner	\$ 1,133
DA	\$ 100,035
Finance	\$ 82,886
Human Resources	\$ 36,225
Medical Examiner	\$ 586
Nondepart'l	\$ 3,936,498
Planning & Conservation	\$ (62,692)
Register of Deeds	\$ 12,428
Sheriff	\$ (232,668)
Tax Foreclosures	\$ 4,132
Treasurer	\$ 4,513
UW Extension	\$ 4,656
UW GB - Sheboygan Campus	\$ (23,714)
Veterans' Comm	\$ 2,880
Veterans' Service	\$ (9,128)
Total - General Fund	\$ 4,376,244

Department	Total Variance
Special Revenue	
Community Programs	\$ (806,671)
Economic Support	\$ 233,712
Elder Services	\$ 66,782
HHS Administration	\$ 141,235
Public Health Service	\$ 244,249
Social Services	\$ 366,984
Total HHS	\$ 246,291
Public Safety - Spec Rev	\$ (8,265)
Total - Special Revenue	238,026

Department	Total Variance
Enterprise Funds	
Lake Breeze Aviation	\$ 10,710
Rocky Knoll	\$ 687,852
Total - Enterprise Fund	\$ 698,562

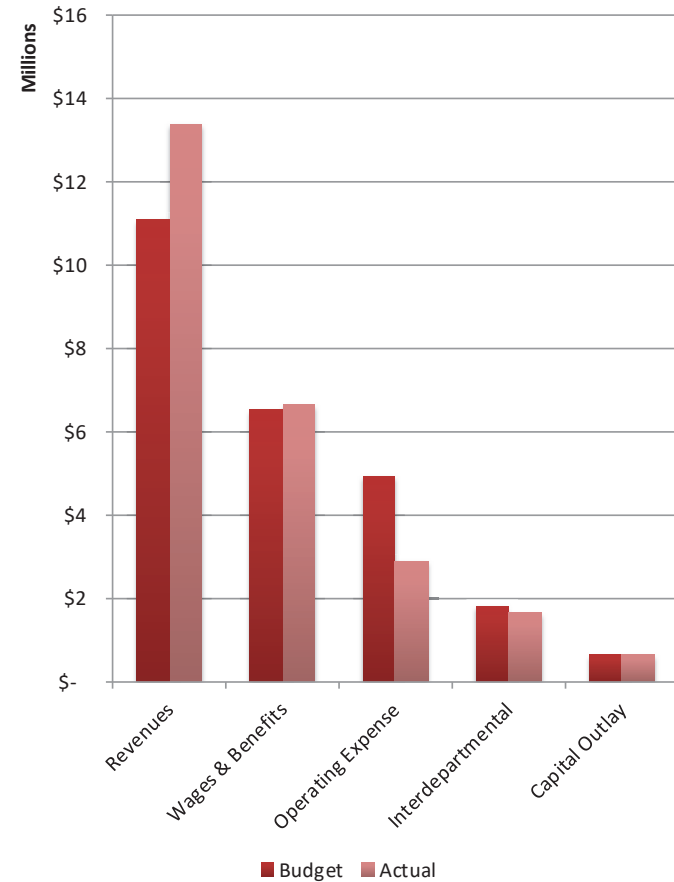
Department	Total Variance
Internal Services	
Employee Benefits	\$ (39,614)
Highway	\$ (1,557,625)
Info Technology	\$ 29,284
Prop Ins	\$ -
Total - Internal Servs	(1,567,955)

Department	Total Variance
Transportation	
Transportation	\$ (134,299)
Total - Transportation	\$ (134,299)

General Fund (Budget to Actual)

Year to Date March 31, 2024

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 11,098,930	\$ 13,394,674	\$ 2,295,744	121%
Wages & Benefits	(6,521,742)	(6,647,773)	(126,031)	102%
Operating Expense	(4,915,868)	(2,895,313)	2,020,555	59%
Interdepartmental	(1,798,577)	(1,656,431)	142,146	92%
Capital Outlay	(626,531)	(633,639)	(7,108)	101%
Total Expenses	(13,862,718)	(11,833,156)	2,029,562	85%
Other Financing	(6,569,780)	(6,518,843)	50,937	99%
Change in Fund Balance	\$ (9,333,568)	\$ (4,957,325)	\$ 4,376,243	53%



General Fund (Variance Change)

Year to Date March 31, 2024

	<u>Prior Month</u>	<u>Variance Current Month</u>	<u>Change</u>
Revenues	\$ 486,830	\$ 2,295,744	\$ 1,808,914
Wages & Benefits	(152,690)	(126,031)	26,659
Operating Expense	454,425	2,020,555	1,566,130
Interdepartmental	81,154	142,146	60,992
Capital Outlay	<u>(323,309)</u>	<u>(7,108)</u>	<u>316,201</u>
Total Expenses	59,580	2,029,562	1,969,982
Other Financing	<u>344,500</u>	<u>50,937</u>	<u>(293,563)</u>
Change in Fund Balance	<u>\$ 890,910</u>	<u>\$ 4,376,243</u>	<u>\$ 3,485,333</u>

- Revenue is positive the current month change is due to more than budgeted interest income, recognition of LFRF revenue, and receipt of City of Sheboygan TIF district closure
- Wages & Benefits expense variance mainly due to position vacancies but more than budgeted overtime
- Positive Operating expense variance due to timing of the library payment and budgeted expenses not yet purchased
- Capital Outlay expense current month change is due to budget items not yet purchased

General Fund – Department Analysis

Year to Date March 31, 2024

Overall Budget

Department	Variances				% of Outflow
	Revenues	Expenditures	Other Financing	Total	
Airport	\$ 38,785	\$ 36,636	\$ -	\$ 75,421	↑ 32.13%
Building Services	24,952	387,419	-	412,371	↑ 30.44%
Clerk of Courts	62,055	(57,745)	-	4,310	→ 0.58%
Corporation Counsel	(389)	941	-	552	→ 0.34%
County Administrator	-	52,837	(26,232)	26,605	↑ 21.15%
County Board	-	8,644	-	8,644	↑ 11.69%
County Clerk	(2,239)	(7,190)	-	(9,429)	↓ -10.92%
Court Commissioner	(829)	1,962	-	1,133	→ 1.23%
District Attorney	93,818	6,217	-	100,035	↑ 38.33%
Finance	(25,122)	146,670	(38,662)	82,886	↑ 14.31%
Human Resources	3	49,660	(13,438)	36,225	↑ 16.96%
Medical Examiner	(916)	1,502	-	586	→ 0.72%
Non-Departmental	2,222,595	1,597,878	116,025	3,936,498	↑ 189.83%
Planning & Conservation	(70,298)	10,609	(3,003)	(62,692)	↓ -10.95%
Register of Deeds	(14,184)	50,612	(24,000)	12,428	↑ 4.93%
Sheriff	(7,431)	(268,355)	43,118	(232,668)	↓ -3.56%
Tax Foreclosures	(750)	4,882	-	4,132	N/A
Treasurer	(433)	7,817	(2,871)	4,513	→ 2.31%
UW GB - Sheboygan Campus	-	(23,714)	-	(23,714)	↓ -84.13%
UW Extension	(7,033)	11,689	-	4,656	↑ 4.20%
Veterans Commission	-	2,880	-	2,880	↑ 55.27%
Veteran's Services	(16,840)	7,712	-	(9,128)	↓ -10.04%
Total General Fund	\$ 2,295,744	\$ 2,029,563	\$ 50,937	\$ 4,376,244	31.57%

Overtime

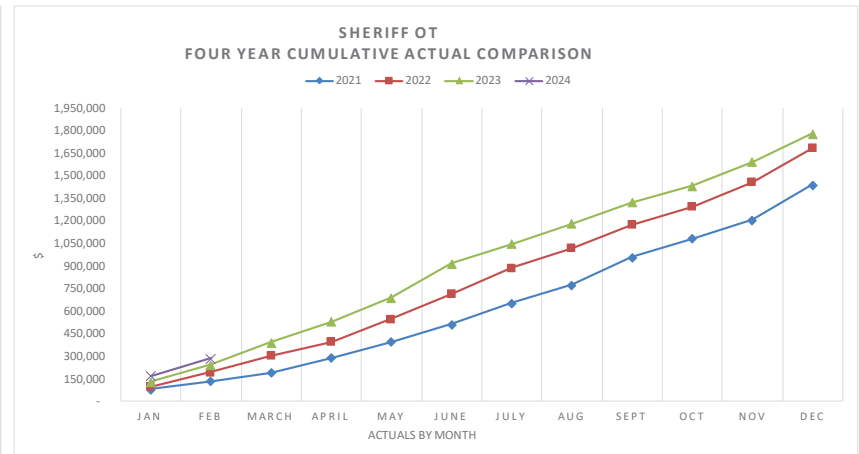
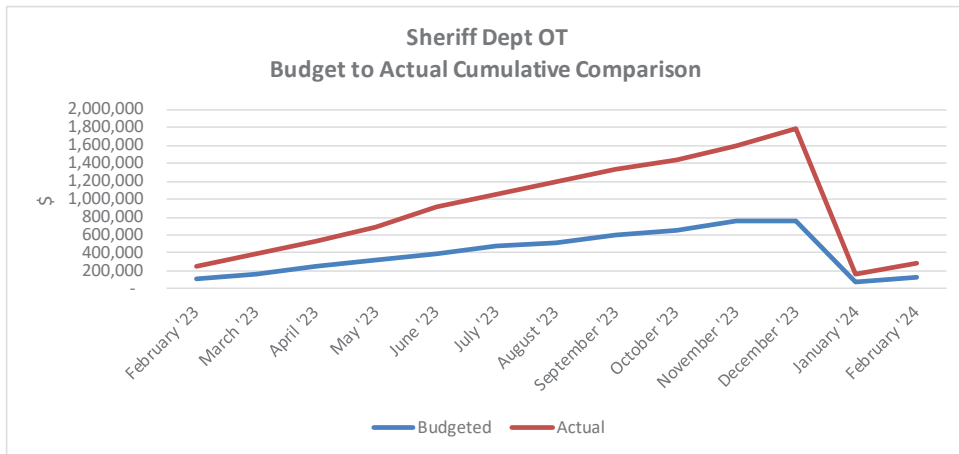
Department	Overtime			
	Budget	Actual	\$ Variance	% of Variance
Airport	\$ 2,000	\$ 5,141	\$ (3,141)	↓ -157.05%
Building Services	4,259	6,703	(2,444)	↓ -57.38%
Clerk of Courts	744	440	304	↑ 40.86%
Corporation Counsel	-	-	-	→ 0.00%
County Administrator	-	-	-	→ 0.00%
County Board	-	-	-	→ 0.00%
County Clerk	100	123	(23)	↓ -23.00%
Court Commissioner	-	-	-	→ 0.00%
District Attorney	-	-	-	→ 0.00%
Finance	1,241	1,419	(178)	↓ -14.34%
Human Resources	-	-	-	→ 0.00%
Medical Examiner	-	-	-	→ 0.00%
Non-Departmental	-	-	-	→ 0.00%
Planning & Conservation	-	326	(326)	↓ -100.00%
Register of Deeds	-	-	-	→ 0.00%
Sheriff	198,462	432,092	(233,630)	↓ -117.72%
Tax Foreclosures	-	-	-	→ 0.00%
Treasurer	-	-	-	→ 0.00%
UW Campus	-	-	-	→ 0.00%
UW Extension	-	-	-	→ 0.00%
Veterans Commission	-	-	-	→ 0.00%
Veteran's Services	-	-	-	→ 0.00%
Total General Fund	\$ 206,806	\$ 446,244	\$ (239,438)	↓ -115.78%

- Airport – Revenue variance is due to the unbudgeted sale of a mower; Expenditure variance is due to timing of capital outlay purchases
- Building Services – Expenditure variance due to lower natural gas usage, unused consulting and contingency and capital outlay projects in process but not completed
- County Administrator – Expenditure variance due to vacant positions not yet filled during Q1
- County Board – Expenditure variance due to fewer per diems and mileage reimbursement requests lower than budgeted
- County Clerk – Expenditure variance due to higher than budgeted pay for performance and more than budgeted ballot printing which is waiting reimbursement from municipalities
- District Attorney – Revenue variance is due to timing of the final 2023 state grant revenue – Finance will adjust appropriately in April
- Finance – Expenditure variance due to vacancy savings and computer purchases not yet made
- Human Resources – Expenditure variance due to vacancy savings and less than budgeted advertising and training which will be utilized throughout the year
- Non Departmental – Revenue variance due to higher than budgeted investment interest and TIF district closure; Expenditure variance due to approved but unbudgeted use of LFRF funds and timing of the Library payment
- Planning – Revenue variance due to timing of final 2023 reimbursements which were received in April and revenue recognition of 2024 tree sales
- UW Campus – Expenditure variance due to more than budgeted expenses for heating and elevator repairs along with unbudgeted electrician wages
- Veterans – Revenue variance due to WDVA state grant received in April; Expenditure variance due to not much request for assistance in the first part of the year

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

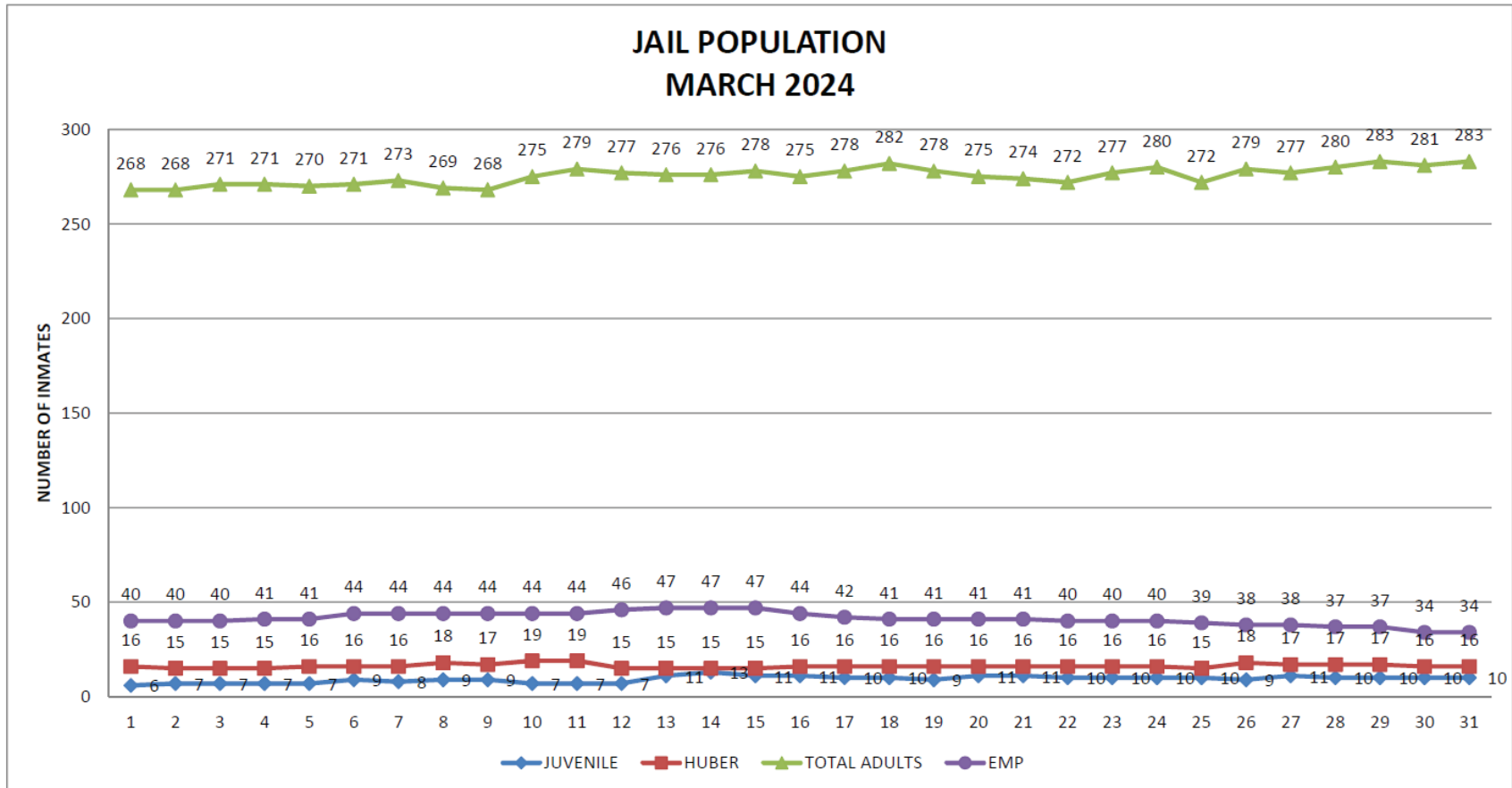
General Fund – Sheriff’s Department OT

As of March 31, 2024



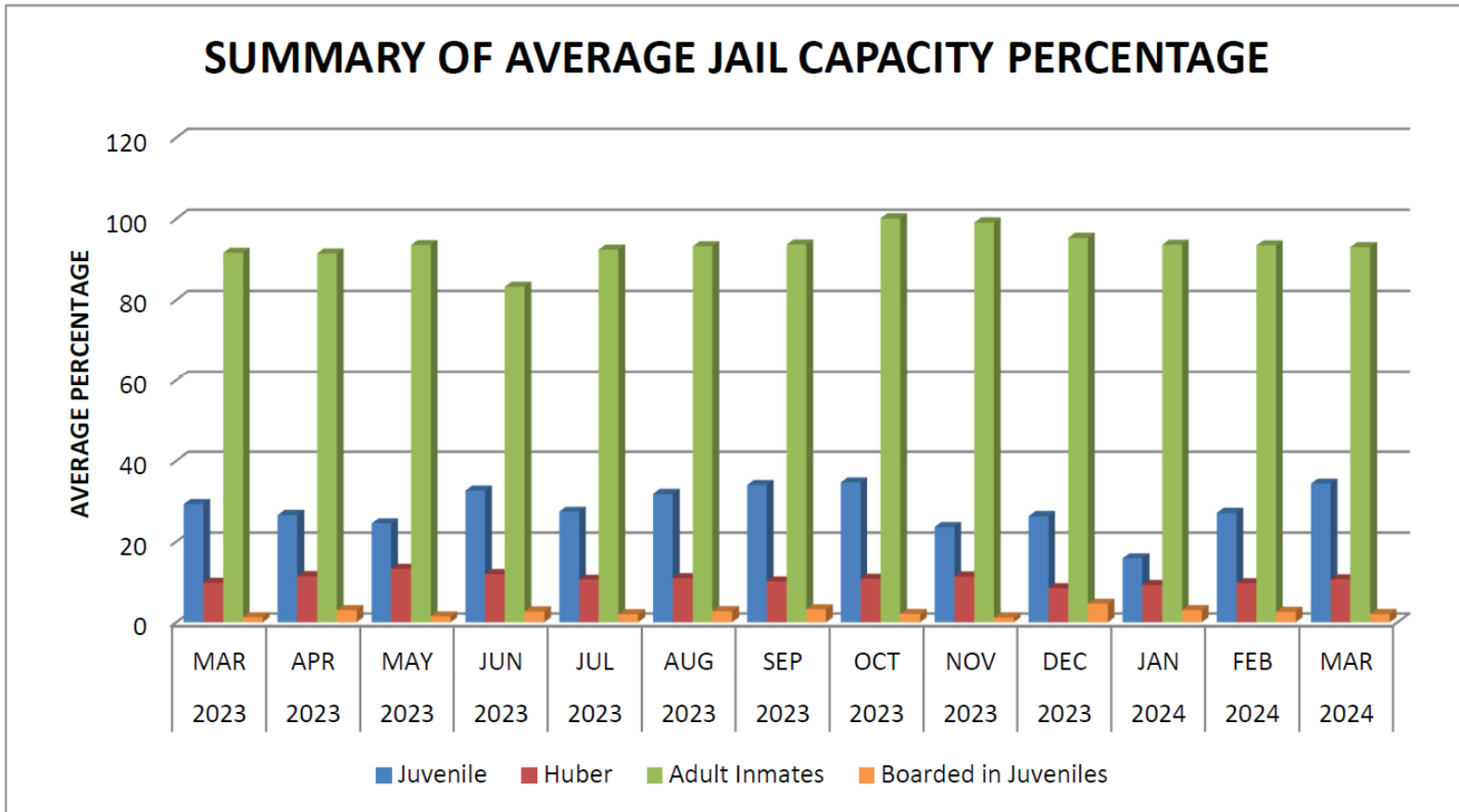
General Fund – Sheriff’s Department

March 31, 2024



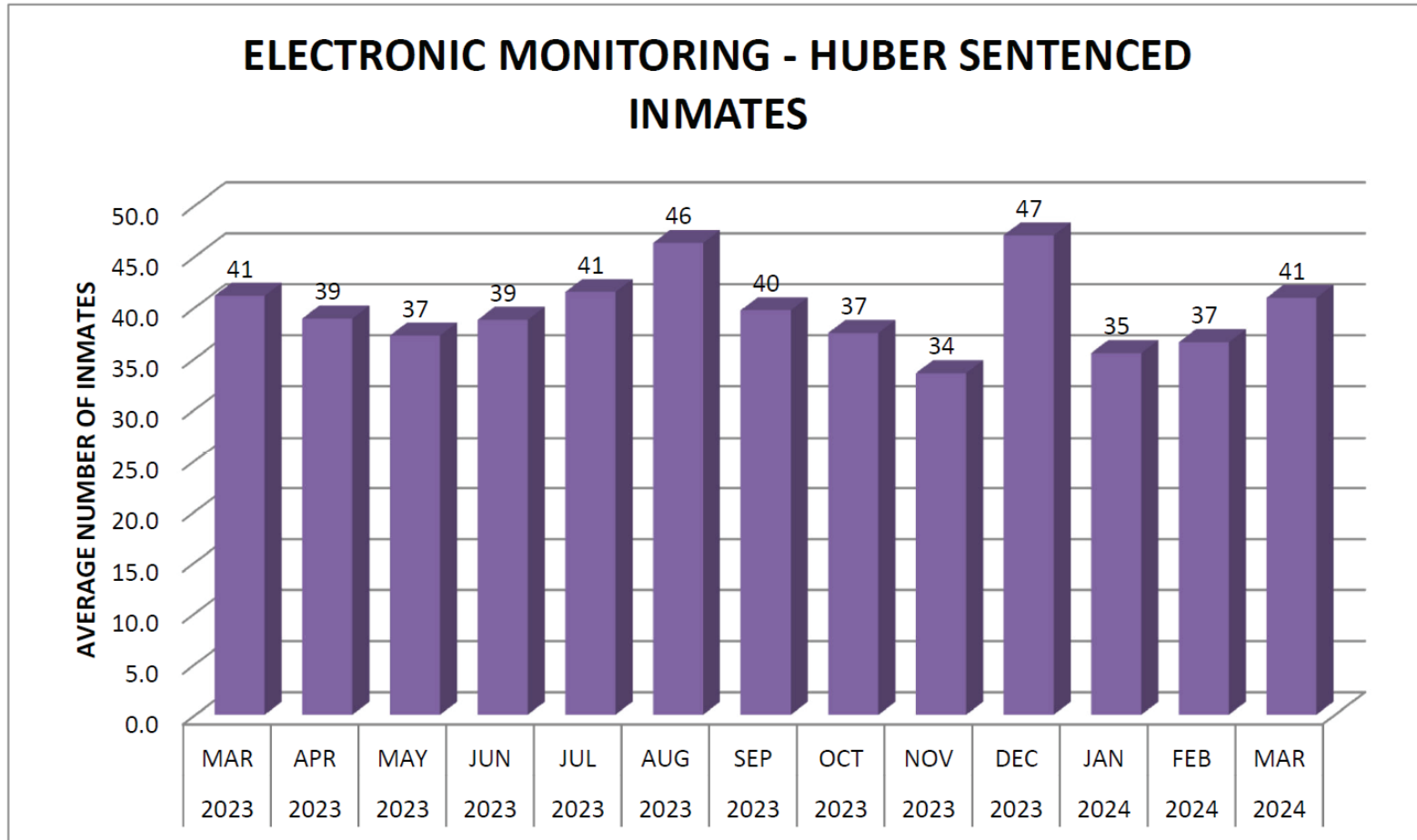
General Fund – Sheriff’s Department

March 31, 2024 (13 Month History)



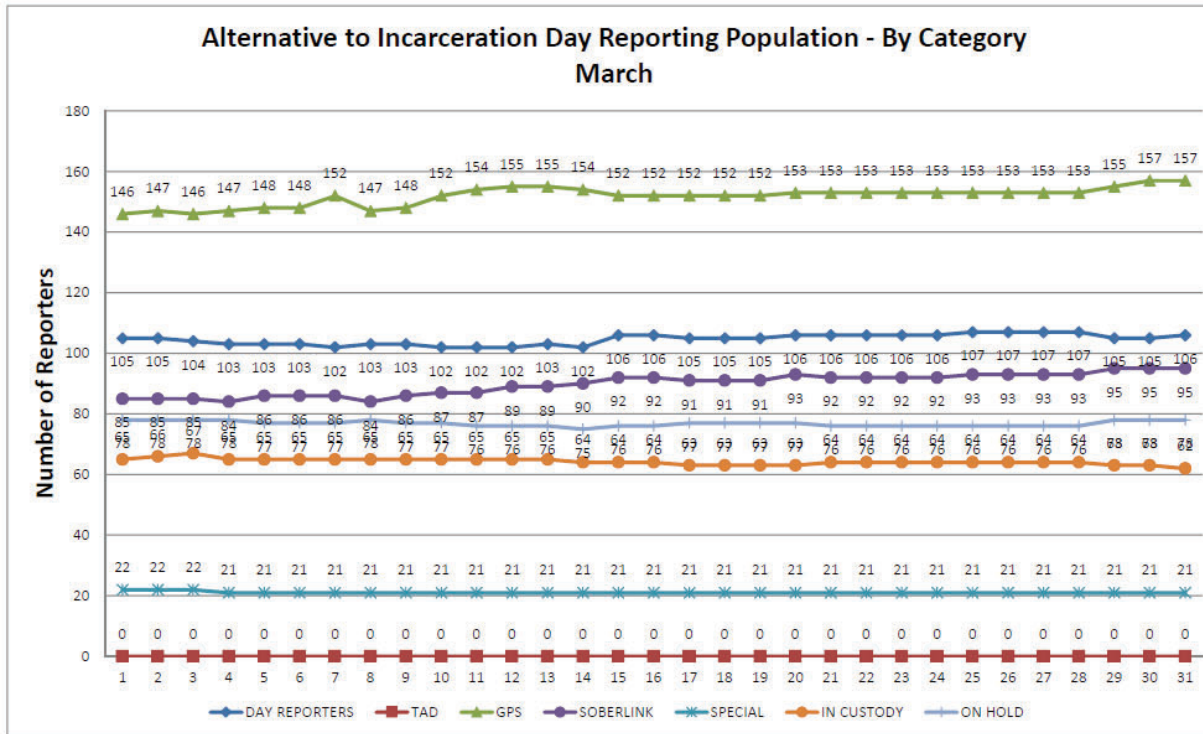
General Fund – Sheriff’s Department

March 31, 2024 (13 Month History)



General Fund – Sheriff’s Department

March 31, 2024



DAY REPORTERS NOT ON EQUIPMENT - CHECKING IN & GIVEN A DRUG TEST OR PBT

TAD ALCOHOL BRACELET - RARLEY USED

GPS GPS BRACELET

SOBERLINK HAND HELD ALCOHOL DEVICE

SPECIAL

THESE ARE DRUG COURT, VETERAN COURT CLIENTS, OR SPECIAL MONITORING REQUESTED BY THE COUNTY

IN CUSTODY

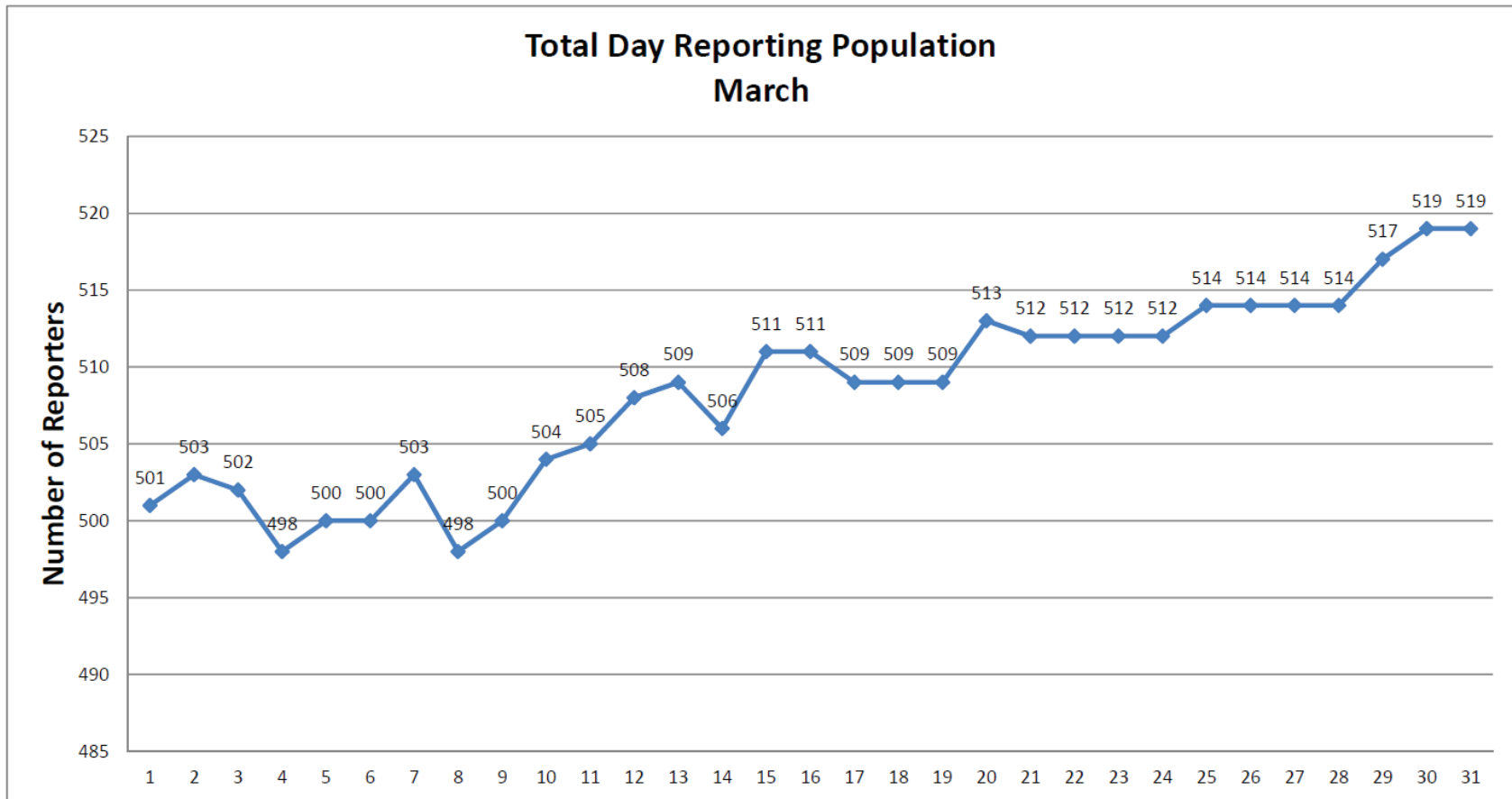
CLIENTS THAT WERE ON DAY REPORTING BUT ARE BACK IN OUR CUSTODY DUE TO VARIOUS REASONS. THEY ARE ALREADY ACCOUNTED FOR WITH OUR INMATES HOUSED POPULATION

ON HOLD

CLIENTS HAVE OPEN DAY REPORTING CASES AND ARE EITHER IN CUSTODY IN ANOTHER FACILITY, AWOL, OR DAY REPORTING HAS BEEN REMOVED, BUT CASE IS STILL OPEN.

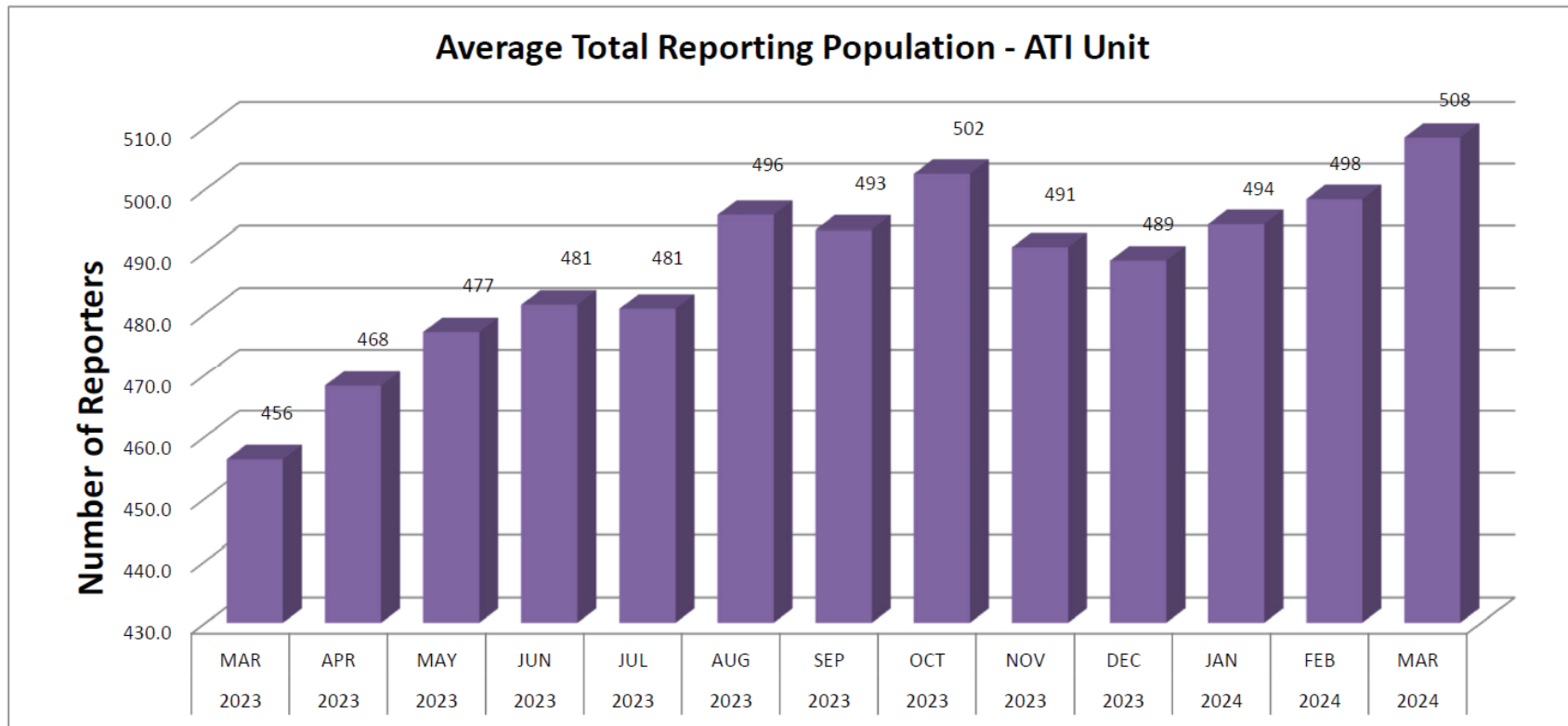
General Fund – Sheriff’s Department

March 31, 2024



General Fund – Sheriff’s Department

March 31, 2024 (13 Month History)



Airport

2024 – 1st Quarter Financial Report

General Operating (1st Quarter - 2024)

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 161,021	\$ 199,806	\$ 38,785	124.09%
Wages & Benefits	(60,100)	(65,272)	(5,172)	108.61%
Operating Expense	(93,073)	(99,869)	(6,796)	107.30%
Interdepartmental	(23,009)	(32,982)	(9,973)	143.34%
Capital Outlay	(58,577)	-	58,577	0.00%
Total Expenses	(234,759)	(198,123)	36,636	84.39%
Other Financing	-	-	-	N/A
Change in Fund Balance	\$ (73,738)	\$ 1,683	\$ 75,421	2.28%
Required Operating Levy	\$ 231,013 Annual			



Debt Service (Annual Costs - 2024)

	Principal	Interest	Total	% of Total
2015 GO Bond	\$ -	\$ -	\$ -	
2017 GO Bond	17,850	1,728	19,578	1.75%
2018 GO Bond	10,180	1,186	11,366	1.05%
2020 GO Bond	105,084	22,562	127,646	31.37%
2022 GO Bond	18,527	5,061	23,588	2.15%
2023 GO Bond	96,306	24,160	120,466	5.02%
	-	-	-	
Total Debt Service	\$ 247,947	\$ 54,697	\$ 302,644	
Required Debt Levy	\$ 302,644 Annual			

Total Annual Levy

\$ 533,657

5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
Reconstruction Taxiway B Center Lane (20, 23)	2,481,250	193,485	2,287,765	 8%
Airport Tractor (22)	155,000	89,711	65,289	 58%
			-	
			-	
Total	\$ 2,636,250	\$ 283,196	\$ 2,353,054	

Building Services

2024 – 1st Quarter Financial Report

General Operating (1st Quarter - 2024)

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 946,336	\$ 971,288	\$ 24,952	102.64%
Wages & Benefits	(442,113)	(468,560)	(26,447)	105.98%
Operating Expense	(611,564)	(290,420)	321,144	47.49%
Interdepartmental	(170,055)	(149,091)	20,964	87.67%
Capital Outlay	(131,103)	(59,345)	71,758	45.27%
Total Expenses	(1,354,835)	(967,416)	387,419	71.40%
Other Financing	-	-	-	N/A
Change in Fund Balance	\$ (408,499)	\$ 3,872	\$ 412,371	0.95%
Required Operating Levy	\$ 3,060,623 Annual			

Debt Service (Annual Costs - 2024)

	Principal	Interest	Total	% of Total
2015 GO Bond	\$ 204,000	\$ 9,348	\$ 213,348	16.00%
2017 GO Bond	153,000	14,809	167,809	15.00%
2018 GO Bond	107,253	12,494	119,747	16.01%
2020 GO Bond	61,018	13,101	74,119	18.21%
2022 GO Bond	152,283	41,603	193,886	17.71%
2023 GO Bond	812,144	203,737	1,015,881	42.30%
	-	-	-	
Total Debt Service	\$ 1,489,698	\$ 295,092	\$ 1,784,790	
Required Debt Levy	\$ 1,784,790 Annual			

Total Annual Levy

\$ 4,845,413

5 Year Plan Status

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

Clerk of Courts

2024 – 1st Quarter Financial Report

General Operating (1st Quarter - 2024)




	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 751,326	\$ 813,381	\$ 62,055	108.26%
Wages & Benefits	(361,737)	(357,035)	4,702	98.70%
Operating Expense	(255,635)	(315,874)	(60,239)	123.56%
Interdepartmental	(122,517)	(124,725)	(2,208)	101.80%
Capital Outlay	-	-	-	N/A
Total Expenses	(739,889)	(797,634)	(57,745)	107.80%
Other Financing	-	-	-	N/A
Change in Fund Balance	\$ 11,437	\$ 15,747	\$ 4,310	137.68%
Required Operating Levy	\$ 1,420,178 Annual			

Debt Service (Annual Costs - 2024)

	Principal	Interest	Total	% of Total
2015 GO Bond	-	-	-	
2017 GO Bond	-	-	-	
2018 GO Bond	-	-	-	
2020 GO Bond	-	-	-	
2022 GO Bond	-	-	-	
2023 GO Bond	-	-	-	
Total Debt Service	\$ -	\$ -	\$ -	
Required Debt Levy	\$ - Annual			

Total Annual Levy \$ 1,420,178

5 Year Plan Status

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

Corporation Counsel

2024 – 1st Quarter Financial Report

General Operating (1st Quarter - 2024)

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 161,387	\$ 160,998	\$ (389)	99.76%
Wages & Benefits	(38,831)	(38,050)	781	97.99%
Operating Expense	(118,729)	(118,570)	159	99.87%
Interdepartmental	(3,192)	(3,191)	1	99.97%
Capital Outlay	-	-	-	N/A
Total Expenses	(160,752)	(159,811)	941	99.41%
Other Financing	-	-	-	N/A
Change in Fund Balance	\$ 635	\$ 1,187	\$ 552	186.93%
Required Operating Levy	\$ 332,455 Annual			




Debt Service (Annual Costs - 2024)

	Principal	Interest	Total	% of Total
2015 GO Bond	-	-	-	
2017 GO Bond	-	-	-	
2018 GO Bond	-	-	-	
2020 GO Bond	-	-	-	
2022 GO Bond	-	-	-	
2023 GO Bond	-	-	-	
Total Debt Service	\$ -	\$ -	\$ -	
Required Debt Levy	\$ - Annual			

Total Annual Levy

\$ 332,455

5 Year Plan Status

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

County Administrator

2024 – 1st Quarter Financial Report

General Operating (1st Quarter - 2024)




	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 99,070	\$ 99,070	\$ -	100.00%
Wages & Benefits	(100,109)	(63,563)	36,546	63.49%
Operating Expense	(6,139)	(2,659)	3,480	43.31%
Interdepartmental	(19,564)	(6,753)	12,811	34.52%
Capital Outlay	-	-	-	N/A
Total Expenses	<u>(125,812)</u>	<u>(72,975)</u>	<u>52,837</u>	<u>58.00%</u>
Other Financing	<u>26,232</u>	<u>-</u>	<u>(26,232)</u>	<u>0.00%</u>
Change in Fund Balance	<u>\$ (510)</u>	<u>\$ 26,095</u>	<u>\$ 26,605</u>	<u>5116.67%</u>
Required Operating Levy	<u>\$ 396,281 Annual</u>			

Debt Service (Annual Costs - 2024)

	Principal	Interest	Total	% of Total
2015 GO Bond	-	-	-	
2017 GO Bond	-	-	-	
2018 GO Bond	-	-	-	
2020 GO Bond	-	-	-	
2022 GO Bond	-	-	-	
2023 GO Bond	-	-	-	
	<u>-</u>	<u>-</u>	<u>-</u>	
Total Debt Service	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
Required Debt Levy	<u>\$ - Annual</u>			

Total Annual Levy \$ 396,281

5 Year Plan Status

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

County Board

2024 – 1st Quarter Financial Report

General Operating (1st Quarter - 2024)




	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 61,731	\$ 61,731	\$ -	100.00%
Wages & Benefits	(37,704)	(31,414)	6,290	83.32%
Operating Expense	(23,159)	(20,995)	2,164	90.66%
Interdepartmental	(13,106)	(12,916)	190	98.55%
Capital Outlay	-	-	-	N/A
Total Expenses	(73,969)	(65,325)	8,644	88.31%
Other Financing	-	-	-	N/A
Change in Fund Balance	\$ (12,238)	\$ (3,594)	\$ 8,644	29.37%
Required Operating Levy	\$ 246,921 Annual			

Debt Service (Annual Costs - 2024)

	Principal	Interest	Total	% of Total
2015 GO Bond	-	-	-	
2017 GO Bond	-	-	-	
2018 GO Bond	-	-	-	
2020 GO Bond	-	-	-	
2022 GO Bond	-	-	-	
2023 GO Bond	-	-	-	
Total Debt Service	\$ -	\$ -	\$ -	
Required Debt Levy	\$ - Annual			

Total Annual Levy \$ 246,921

5 Year Plan Status

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

County Clerk

2024 – 1st Quarter Financial Report

General Operating (1st Quarter - 2024)

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 75,762	\$ 73,523	\$ (2,239)	97.04%
Wages & Benefits	(50,855)	(52,084)	(1,229)	102.42%
Operating Expense	(13,275)	(16,790)	(3,515)	126.48%
Interdepartmental	(22,182)	(24,628)	(2,446)	111.03%
Capital Outlay	-	-	-	N/A
Total Expenses	<u>(86,312)</u>	<u>(93,502)</u>	<u>(7,190)</u>	<u>108.33%</u>
Other Financing	<u>-</u>	<u>-</u>	<u>-</u>	<u>N/A</u>
Change in Fund Balance	<u>\$ (10,550)</u>	<u>\$ (19,979)</u>	<u>\$ (9,429)</u>	<u>189.37%</u>
Required Operating Levy	<u>\$ 224,263 Annual</u>			




Debt Service (Annual Costs - 2024)

	Principal	Interest	Total	% of Total
2015 GO Bond	-	-	-	
2017 GO Bond	51,000	4,936	55,936	5.00%
2018 GO Bond	-	-	-	
2020 GO Bond	-	-	-	
2022 GO Bond	-	-	-	
2023 GO Bond	-	-	-	
Total Debt Service	<u>\$ 51,000</u>	<u>\$ 4,936</u>	<u>\$ 55,936</u>	
Required Debt Levy	<u>\$ 55,936 Annual</u>			

Total Annual Levy

\$ 280,199

5 Year Plan Status

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

Court Commissioner

2024 – 1st Quarter Financial Report

General Operating (1st Quarter - 2024)




	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 93,747	\$ 92,918	\$ (829)	99.12%
Wages & Benefits	(73,227)	(72,939)	288	99.61%
Operating Expense	(7,404)	(5,724)	1,680	77.31%
Interdepartmental	(11,339)	(11,345)	(6)	100.05%
Capital Outlay	-	-	-	N/A
Total Expenses	(91,970)	(90,008)	1,962	97.87%
Other Financing	-	-	-	N/A
Change in Fund Balance	<u>\$ 1,777</u>	<u>\$ 2,910</u>	<u>\$ 1,133</u>	<u>163.76%</u>
Required Operating Levy	<u>\$ 328,396 Annual</u>			

Debt Service (Annual Costs - 2024)

	Principal	Interest	Total	% of Total
2015 GO Bond	-	-	-	
2017 GO Bond	-	-	-	
2018 GO Bond	-	-	-	
2020 GO Bond	-	-	-	
2022 GO Bond	-	-	-	
2023 GO Bond	-	-	-	
Total Debt Service	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
Required Debt Levy	<u>\$ - Annual</u>			

Total Annual Levy **\$ 328,396**

5 Year Plan Status

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

District Attorney

2024 – 1st Quarter Financial Report

General Operating (1st Quarter - 2024)




	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 227,275	\$ 321,093	\$ 93,818	141.28%
Wages & Benefits	(198,133)	(190,753)	7,380	96.28%
Operating Expense	(12,372)	(12,220)	152	98.77%
Interdepartmental	(50,452)	(51,767)	(1,315)	102.61%
Capital Outlay	-	-	-	N/A
Total Expenses	(260,957)	(254,740)	6,217	97.62%
Other Financing	-	-	-	N/A
Change in Fund Balance	\$ (33,682)	\$ 66,353	\$ 100,035	197.00%
Required Operating Levy	\$ 862,901 Annual			

Debt Service (Annual Costs - 2024)

	Principal	Interest	Total	% of Total
2015 GO Bond	-	-	-	
2017 GO Bond	-	-	-	
2018 GO Bond	-	-	-	
2020 GO Bond	-	-	-	
2022 GO Bond	-	-	-	
2023 GO Bond	-	-	-	
Total Debt Service	\$ -	\$ -	\$ -	
Required Debt Levy	\$ - Annual			

Total Annual Levy \$ 862,901

5 Year Plan Status

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

Finance

2024 – 1st Quarter Financial Report

General Operating (1st Quarter - 2024)

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 539,054	\$ 513,932	\$ (25,122)	95.34%
Wages & Benefits	(421,461)	(333,789)	87,672	79.20%
Operating Expense	(63,913)	(29,834)	34,079	46.68%
Interdepartmental	(93,662)	(68,743)	24,919	73.39%
Capital Outlay	-	-	-	N/A
Total Expenses	(579,036)	(432,366)	146,670	74.67%
Other Financing	38,662	-	(38,662)	0.00%
Change in Fund Balance	\$ (1,320)	\$ 81,566	\$ 82,886	6179.24%
Required Operating Levy	\$ 1,317,128 Annual			




Debt Service (Annual Costs - 2024)

	Principal	Interest	Total	% of Total
2015 GO Bond	-	-	-	
2017 GO Bond	-	-	-	
2018 GO Bond	-	-	-	
2020 GO Bond	81,105	17,413	98,518	24.21%
2022 GO Bond	-	-	-	
2023 GO Bond	581	146	727	0.03%
	-	-	-	
Total Debt Service	\$ 81,686	\$ 17,559	\$ 99,245	
Required Debt Levy	\$ 99,245 Annual			

Total Annual Levy

\$ 1,416,373

5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
New Financial System	\$ 1,156,239	\$ 705,460	\$ 450,779	 61%
Project 2	-	-	-	 0%
Project 3	-	-	-	 0%
Total	\$ 1,156,239	\$ 705,460	\$ 450,779	

Human Resources

2024 – 1st Quarter Financial Report

General Operating (1st Quarter - 2024)




	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 196,804	\$ 196,807	\$ 3	100.00%
Wages & Benefits	(134,856)	(113,496)	21,360	84.16%
Operating Expense	(39,785)	(17,988)	21,797	45.21%
Interdepartmental	(39,009)	(32,507)	6,502	83.33%
Capital Outlay	-	-	-	N/A
Total Expenses	(213,650)	(163,991)	49,659	76.76%
Other Financing	19,653	6,215	(13,438)	31.62%
Change in Fund Balance	<u>\$ 2,807</u>	<u>\$ 39,031</u>	<u>\$ 36,224</u>	<u>1390.48%</u>
Required Operating Levy	<u>\$ 658,901 Annual</u>			

Debt Service (Annual Costs - 2024)

	Principal	Interest	Total	% of Total
2015 GO Bond	-	-	-	
2017 GO Bond	-	-	-	
2018 GO Bond	-	-	-	
2020 GO Bond	-	-	-	
2022 GO Bond	-	-	-	
2023 GO Bond	-	-	-	
	-	-	-	
Total Debt Service	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
Required Debt Levy	<u>\$ - Annual</u>			

Total Annual Levy **\$ 658,901**

5 Year Plan Status

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

Medical Examiner

2024 – 1st Quarter Financial Report

General Operating (1st Quarter - 2024)




	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 85,910	\$ 84,994	\$ (916)	98.93%
Wages & Benefits	(37,222)	(38,404)	(1,182)	103.18%
Operating Expense	(31,239)	(29,131)	2,108	93.25%
Interdepartmental	(12,849)	(12,274)	575	95.52%
Capital Outlay	-	-	-	N/A
Total Expenses	(81,310)	(79,809)	1,501	98.15%
Other Financing	-	-	-	N/A
Change in Fund Balance	\$ 4,600	\$ 5,185	\$ 585	112.72%
Required Operating Levy	\$ 159,817 Annual			

Debt Service (Annual Costs - 2024)

	Principal	Interest	Total	% of Total
2015 GO Bond	-	-	-	
2017 GO Bond	-	-	-	
2018 GO Bond	-	-	-	
2020 GO Bond	-	-	-	
2022 GO Bond	-	-	-	
2023 GO Bond	-	-	-	
Total Debt Service	\$ -	\$ -	\$ -	
Required Debt Levy	\$ - Annual			

Total Annual Levy **\$ 159,817**

5 Year Plan Status

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

Non-Departmental 2024 – 1st Quarter Financial Report

General Operating (1st Quarter - 2024)




	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 308,719	\$ 2,531,314	\$ 2,222,595	819.94%
Wages & Benefits	-	-	-	N/A
Operating Expense	(2,071,875)	(473,659)	1,598,216	22.86%
Interdepartmental	(802)	(756)	46	94.26%
Capital Outlay	-	-	-	N/A
Debt Service	(376)	(356)	20	94.68%
Total Expenses	(2,073,053)	(474,771)	1,598,282	22.90%
Other Financing	(6,931,710)	(6,815,685)	116,025	98.33%
Change in Fund Balance	\$ (8,696,044)	\$ (4,759,142)	\$ 3,936,902	54.73%
Required Operating Levy	\$ (2,596,156) Annual			

Debt Service (Annual Costs - 2024)

	Principal	Interest	Total	% of Total
2015 GO Bond	-	-	-	
2017 GO Bond	-	-	-	
2018 GO Bond	-	-	-	
2020 GO Bond	-	-	-	
2022 GO Bond	-	-	-	
2023 GO Bond	-	-	-	
	-	-	-	
Total Debt Service	\$ -	\$ -	\$ -	
Required Debt Levy	\$ - Annual			

Total Annual Levy \$ (2,596,156)

5 Year Plan Status

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

Planning & Conservation

2024 – 1st Quarter Financial Report

General Operating (1st Quarter - 2024)

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 656,411	\$ 586,113	\$ (70,298)	89.29%
Wages & Benefits	(278,234)	(297,084)	(18,850)	106.77%
Operating Expense	(183,104)	(169,819)	13,285	92.74%
Interdepartmental	(101,397)	(95,223)	6,174	93.91%
Capital Outlay	(10,000)	-	10,000	0.00%
Total Expenses	(572,735)	(562,126)	10,609	98.15%
Other Financing	11,307	8,304	(3,003)	73.44%
Change in Fund Balance	\$ 94,983	\$ 32,291	\$ (62,692)	34.00%
Required Operating Levy	\$ 1,277,935 Annual			






Debt Service (Annual Costs - 2024)

	Principal	Interest	Total	% of Total
2015 GO Bond	\$ 12,750	\$ 584	\$ 13,334	1.00%
2017 GO Bond	10,200	987	11,187	1.00%
2018 GO Bond	7,021	818	7,839	1.05%
2020 GO Bond	17,314	3,717	21,031	5.17%
2022 GO Bond	39,861	10,890	50,751	4.63%
2023 GO Bond	190,428	47,771	238,199	9.92%
	-	-	-	
Total Debt Service	\$ 277,574	\$ 64,767	\$ 342,341	
Required Debt Levy	\$ 342,341 Annual			

Total Annual Levy

\$ 1,620,276

5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
Amsterdam Dunes (15-19)	1,062,400	466,323	596,077	 44%
Marsh Campground Upgrade - South Area (15-16)	192,000	65,991	126,009	 34%
Marsh Multi-Purpose Building & Storage Facilities (16-19)	350,000	349,159	841	 100%
Marsh Bypass & Dam Reconstruction (17, 19, 22, 23)	2,590,500	1,373,962	1,216,538	 53%
OPRT new construction from GrnBsh to FDL Cty Line (21)	350,000	354,608	(4,608)	 101%
Total	\$ 4,544,900	\$ 2,610,043	\$ 1,934,857	

Register of Deeds

2024 – 1st Quarter Financial Report

General Operating (1st Quarter - 2024)




	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 181,687	\$ 167,503	\$ (14,184)	92.19%
Wages & Benefits	(105,888)	(103,916)	1,972	98.14%
Operating Expense	(93,795)	(57,494)	36,301	61.30%
Interdepartmental	(52,255)	(39,917)	12,338	76.39%
Capital Outlay	-	-	-	N/A
Total Expenses	(251,938)	(201,327)	50,611	79.91%
Other Financing	61,055	37,055	(24,000)	60.69%
Change in Fund Balance	\$ (9,196)	\$ 3,231	\$ 12,427	35.13%
Required Operating Levy	\$ (209,418) Annual			

Debt Service (Annual Costs - 2024)

	Principal	Interest	Total	% of Total
2015 GO Bond	-	-	-	
2017 GO Bond	-	-	-	
2018 GO Bond	-	-	-	
2020 GO Bond	-	-	-	
2022 GO Bond	-	-	-	
2023 GO Bond	-	-	-	
Total Debt Service	\$ -	\$ -	\$ -	
Required Debt Levy	\$ - Annual			

Total Annual Levy **\$ (209,418)**

5 Year Plan Status

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

Sheriff

2024 – 1st Quarter Financial Report

General Operating (1st Quarter - 2024)

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 6,072,420	\$ 6,069,916	\$ (2,504)	99.96%
Wages & Benefits	(3,983,738)	(4,229,902)	(246,164)	106.18%
Operating Expense	(1,154,629)	(1,110,583)	44,046	96.19%
Interdepartmental	(965,399)	(897,383)	68,016	92.95%
Capital Outlay	(426,851)	(574,294)	(147,443)	134.54%
Total Expenses	(6,530,617)	(6,812,162)	(281,545)	104.31%
Other Financing	186,602	229,720	43,118	123.11%
Change in Fund Balance	\$ (271,595)	\$ (512,526)	\$ (240,931)	188.71%
Required Operating Levy	\$ 22,297,187 Annual			


Debt Service (Annual Costs - 2024)

	Principal	Interest	Total	% of Total
2015 GO Bond	\$ 12,750	\$ 584	\$ 13,334	1.00%
2017 GO Bond	-	-	-	
2018 GO Bond	-	-	-	
2020 GO Bond	9,521	2,044	11,565	2.84%
2022 GO Bond	224,681	61,382	286,063	26.13%
2023 GO Bond	199,774	50,116	249,890	10.40%
	-	-	-	
Total Debt Service	\$ 446,726	\$ 114,126	\$ 560,852	
Required Debt Levy	\$ 560,852 Annual			

Total Annual Levy

\$ 22,858,039

5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
Jail/Detention Center Equipment replacement and remodel (22, 23)	1,613,500	357,374	1,256,126	 22%
			-	
			-	
Total	\$ 1,613,500	\$ 357,374	\$ 1,256,126	

Note this detailed tab includes
the Public Safety Special Revenue

Treasurer

2024 – 1st Quarter Financial Report

General Operating (1st Quarter - 2024)




	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 233,253	\$ 232,070	\$ (1,183)	99.49%
Wages & Benefits	(113,726)	(111,781)	1,945	98.29%
Operating Expense	(35,693)	(30,627)	5,066	85.81%
Interdepartmental	(45,780)	(40,092)	5,688	87.58%
Capital Outlay	-	-	-	N/A
Total Expenses	(195,199)	(182,500)	12,699	93.49%
Other Financing	18,419	15,548	(2,871)	84.41%
Change in Fund Balance	\$ 56,473	\$ 65,118	\$ 8,645	115.31%
Required Operating Levy	\$ 618,949 Annual			

Debt Service (Annual Costs - 2024)

	Principal	Interest	Total	% of Total
2015 GO Bond	-	-	-	
2017 GO Bond	-	-	-	
2018 GO Bond	-	-	-	
2020 GO Bond	-	-	-	
2022 GO Bond	-	-	-	
2023 GO Bond	-	-	-	
Total Debt Service	\$ -	\$ -	\$ -	
Required Debt Levy	\$ - Annual			

Total Annual Levy \$ 618,949

5 Year Plan Status

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

UW - Campus

2024 – 1st Quarter Financial Report

General Operating (1st Quarter - 2024)

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 28,866	\$ 28,866	\$ -	100.00%
Wages & Benefits	-	-	-	N/A
Operating Expense	(19,676)	(41,933)	(22,257)	213.12%
Interdepartmental	(8,511)	(9,969)	(1,458)	117.13%
Capital Outlay	-	-	-	N/A
Total Expenses	<u>(28,187)</u>	<u>(51,902)</u>	<u>(23,715)</u>	184.13%
Other Financing	-	-	-	N/A
Change in Fund Balance	<u>\$ 679</u>	<u>\$ (23,036)</u>	<u>\$ (23,715)</u>	<u>3392.64%</u>
Required Operating Levy	<u>\$ 115,459 Annual</u>			

Debt Service (Annual Costs - 2024)

	Principal	Interest	Total	% of Total
2015 GO Bond	\$ 165,750	\$ 7,595	\$ 173,345	13.00%
2017 GO Bond	-	-	-	
2018 GO Bond	-	-	-	
2020 GO Bond	-	-	-	
2022 GO Bond	31,594	8,631	40,225	3.67%
2023 GO Bond	78,792	19,766	98,558	4.10%
	<u>-</u>	<u>-</u>	<u>-</u>	
Total Debt Service	<u>\$ 276,136</u>	<u>\$ 35,992</u>	<u>\$ 312,128</u>	
Required Debt Levy	<u>\$ 312,128 Annual</u>			

Total Annual Levy \$ 427,587

5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
		-	-	
		-	-	
		-	-	
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

UW - Extension

2024 – 1st Quarter Financial Report

General Operating (1st Quarter - 2024)




	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 112,563	\$ 105,530	\$ (7,033)	93.75%
Wages & Benefits	(26,833)	(24,830)	2,003	92.54%
Operating Expense	(64,367)	(55,990)	8,377	86.99%
Interdepartmental	(19,769)	(18,460)	1,309	93.38%
Capital Outlay	-	-	-	N/A
Total Expenses	<u>(110,969)</u>	<u>(99,280)</u>	<u>11,689</u>	<u>89.47%</u>
Other Financing	<u>-</u>	<u>-</u>	<u>-</u>	<u>N/A</u>
Change in Fund Balance	<u>\$ 1,594</u>	<u>\$ 6,250</u>	<u>\$ 4,656</u>	<u>392.10%</u>
Required Operating Levy	<u>\$ 407,326 Annual</u>			

Debt Service (Annual Costs - 2024)

	Principal	Interest	Total	% of Total
2015 GO Bond	-	-	-	
2017 GO Bond	-	-	-	
2018 GO Bond	-	-	-	
2020 GO Bond	-	-	-	
2022 GO Bond	-	-	-	
2023 GO Bond	-	-	-	
	<u>-</u>	<u>-</u>	<u>-</u>	
Total Debt Service	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
Required Debt Levy	<u>\$ - Annual</u>			

Total Annual Levy \$ 407,326

5 Year Plan Status

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

Veterans Commission

2024 – 1st Quarter Financial Report

General Operating (1st Quarter - 2024)

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 5,202	\$ 5,202	\$ -	100.00%
Wages & Benefits	(538)	-	538	0.00%
Operating Expense	(4,661)	(2,320)	2,341	49.77%
Interdepartmental	(12)	(11)	1	91.67%
Capital Outlay	-	-	-	N/A
Total Expenses	(5,211)	(2,331)	2,880	44.73%
Other Financing	-	-	-	N/A
Change in Fund Balance	\$ (9)	\$ 2,871	\$ 2,880	31900.00%
Required Operating Levy	\$ 20,812 Annual			




Debt Service (Annual Costs - 2024)

	Principal	Interest	Total	% of Total
2015 GO Bond	-	-	-	
2017 GO Bond	-	-	-	
2018 GO Bond	-	-	-	
2020 GO Bond	-	-	-	
2022 GO Bond	-	-	-	
2023 GO Bond	-	-	-	
Total Debt Service	\$ -	\$ -	\$ -	
Required Debt Levy	\$ - Annual			

Total Annual Levy

\$ 20,812

5 Year Plan Status

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

Veterans Service

2024 – 1st Quarter Financial Report

General Operating (1st Quarter - 2024)

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 100,386	\$ 83,546	\$ (16,840)	83.22%
Wages & Benefits	(56,437)	(54,901)	1,536	97.28%
Operating Expense	(10,782)	(4,623)	6,159	42.88%
Interdepartmental	(23,716)	(23,698)	18	99.92%
Capital Outlay	-	-	-	N/A
Total Expenses	(90,935)	(83,222)	7,713	91.52%
Other Financing	-	-	-	N/A
Change in Fund Balance	\$ 9,451	\$ 324	\$ (9,127)	3.43%
Required Operating Levy	\$ 330,042 Annual			




Debt Service (Annual Costs - 2024)

	Principal	Interest	Total	% of Total
2015 GO Bond	-	-	-	
2017 GO Bond	-	-	-	
2018 GO Bond	-	-	-	
2020 GO Bond	-	-	-	
2022 GO Bond	-	-	-	
2023 GO Bond	-	-	-	
Total Debt Service	\$ -	\$ -	\$ -	
Required Debt Levy	\$ - Annual			

Total Annual Levy

\$ 330,042

5 Year Plan Status

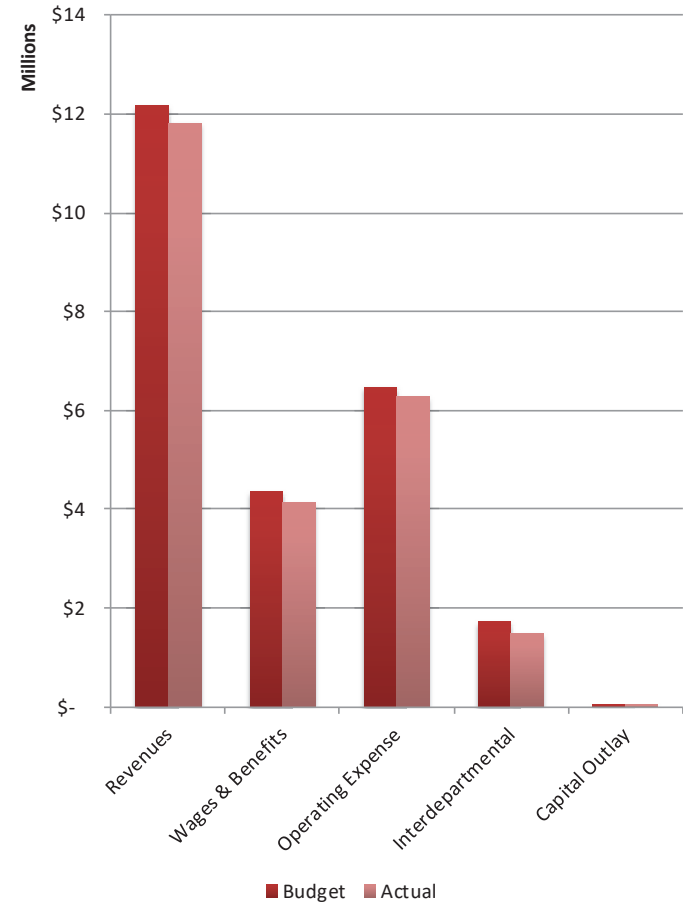
Project/Year	Budget	Spent	Remaining	Status
Project 1	\$ -	\$ -	\$ -	 0%
Project 2	-	-	-	 0%
Project 3	-	-	-	 0%
Total	\$ -	\$ -	\$ -	

Special Revenue Fund

(Budget to Actual)

Year to Date March 31, 2024

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$12,181,489	\$11,800,041	\$ (381,448)	97%
Wages & Benefits	(4,351,511)	(4,140,944)	210,567	95%
Operating Expense	(6,476,993)	(6,278,642)	198,351	97%
Interdepartmental	(1,727,795)	(1,472,484)	255,311	85%
Capital Outlay	(10,000)	(10,135)	(135)	101%
Total Expenses	(12,566,299)	(11,902,205)	664,094	95%
Other Financing	199,163	154,545	(44,618)	78%
Change in Fund Balance	\$ (185,647)	\$ 52,381	\$ 238,028	28%



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

Special Revenue Fund (Variance Change)

Year to Date March 31, 2024

	<u>Prior Month</u>	<u>Variance</u> <u>Current Month</u>	<u>Change</u>
Revenues	\$ (474,236)	\$ (381,448)	\$ 92,788
Wages & Benefits	141,616	210,567	68,951
Operating Expense	417,750	198,351	(219,399)
Interdepartmental	168,903	255,311	86,408
Capital Outlay	8,843	(135)	(8,978)
Total Expenses	<u>737,112</u>	<u>664,094</u>	<u>(73,018)</u>
Other Financing	<u>(43,278)</u>	<u>(44,618)</u>	<u>(1,340)</u>
Change in Fund Balance	<u>\$ 219,598</u>	<u>\$ 238,028</u>	<u>\$ 18,430</u>

- Revenues are less than budgeted. Various grants are being claimed faster than budgeted but private pay, Medicaid, and payments for out of home costs are lower than expected
- Positive Wage & Benefits variance due unfilled positions having resulted in wages below budget
- Operating Expense positive variance due to fluctuations based on client needs and vendor staff availability. Computer and furniture purchases will happen later in the year
- Interdepartmental positive variance due to unfilled positions and lower than anticipated charges from other departments

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

Special Revenue Fund – Department/Division Analysis

Year to Date March 31, 2024

Overall Budget

Department	Revenue	Variances		Total	% of Outflow
		Expenditures	Other Financing		
Community Programs	\$ (817,035)	\$ 51,818	\$ (41,454)	\$ (806,671)	↓ -13.06%
Economic Support	144,851	88,861	-	233,712	↑ 23.08%
Elder Services	59,408	7,374	-	66,782	↑ 6.99%
HHS Administration	260	140,975	-	141,235	↑ 99.25%
Public Health Service	(2,655)	250,068	(3,164)	244,249	↑ 20.76%
Social Services	228,796	138,188	-	366,984	↑ 11.83%
Total HHS	\$ (386,375)	\$ 677,284	\$ (44,618)	\$ 246,291	→ 1.96%
Public Safety Sp Rev	4,927	(13,192)	-	(8,265)	→ 0.00%

Overtime

Department	Budget	Overtime		% Variance
		Actual	\$ Variance	
Community Programs	\$ 6,000	\$ 14,531	\$ (8,531)	↓ -142.18%
Economic Support	5,499	14,637	(9,138)	↓ -166.18%
Elder Services	4,251	2,534	1,717	↑ 40.39%
HHS Administration	495	962	(467)	↓ -94.34%
Public Health Service	-	1,504	(1,504)	↓ -100.00%
Social Services	7,254	10,423	(3,169)	↓ -43.69%
Total	\$ 23,499	\$ 44,591	\$ (21,092)	↓ -89.76%
Public Safety Sp Rev	-	-	-	→ 0.00%

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

Health & Human Services

2024 – 1st Quarter Financial Report

General Operating (1st Quarter - 2024)




	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 12,181,489	\$ 11,795,114	\$ (386,375)	96.83%
Wages & Benefits	(4,351,511)	(4,140,944)	210,567	95.16%
Operating Expense	(6,476,993)	(6,265,450)	211,543	96.73%
Interdepartmental	(1,727,795)	(1,472,484)	255,311	85.22%
Capital Outlay	(10,000)	(10,135)	(135)	101.35%
Total Expenses	(12,566,299)	(11,889,013)	677,286	94.61%
Other Financing	199,163	154,545	(44,618)	77.60%
Change in Fund Balance	\$ (185,647)	\$ 60,646	\$ 246,293	32.67%
Required Operating Levy	\$ 14,496,548 Annual			

Debt Service (Annual Costs - 2024)

	Principal	Interest	Total	% of Total
2015 GO Bond	\$ -	\$ -	\$ -	
2017 GO Bond	-	-	-	
2018 GO Bond	-	-	-	
2020 GO Bond	15,868	3,407	19,275	4.74%
2022 GO Bond	94,236	25,745	119,981	10.96%
2023 GO Bond	29,445	7,387	36,832	1.53%
	-	-	-	
Total Debt Service	\$ 139,549	\$ 36,539	\$ 176,088	
Required Debt Levy	\$ 176,088 Annual			

Total Annual Levy \$ 14,672,636

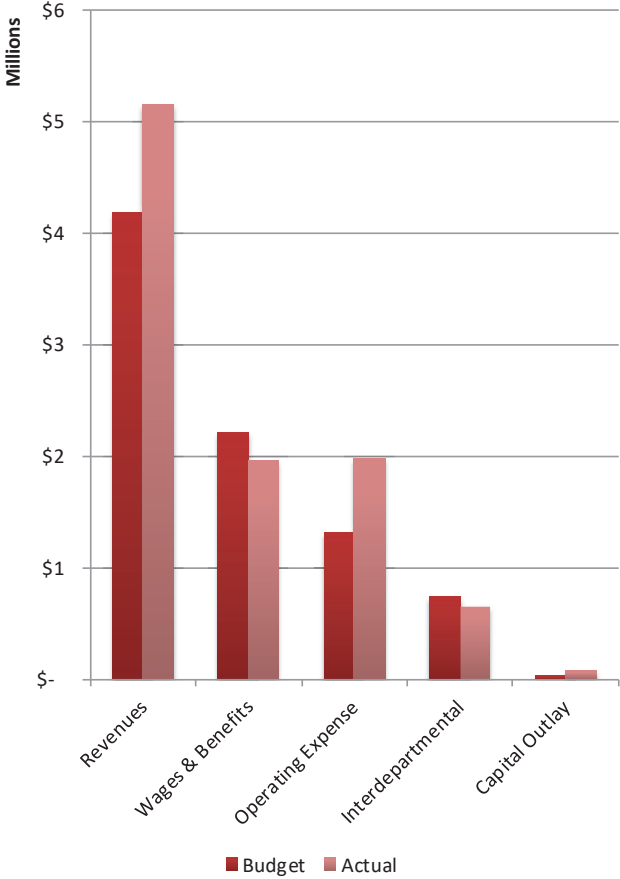
5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
HHS Software Upgrade (21)	1,181,595	898,519	\$ 283,076	 76%
Project 2	-	-	-	 0%
Project 3	-	-	-	 0%
Total	\$ 1,181,595	\$ 898,519	\$ 283,076	

Enterprise Fund - Rocky Knoll (Budget to Actual)

Year to Date March 31, 2024

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 4,185,303	\$ 5,151,309	\$ 966,006	123%
Wages & Benefits	(2,206,722)	(1,963,410)	243,312	89%
Operating Expense	(1,316,208)	(1,976,655)	(660,447)	150%
Interdepartmental	(741,810)	(645,306)	96,504	87%
Capital Outlay	(23,168)	(67,544)	(44,376)	292%
Total Expenses	(4,287,908)	(4,652,915)	(365,007)	109%
Other Financing	153,852	240,706	86,854	156%
Change in Fund Balance	\$ 51,247	\$ 739,100	\$ 687,853	1442%



Enterprise Fund includes Rocky Knoll

Enterprise Fund – Rocky Knoll (Variance Change)

Year to Date March 31, 2024

	<u>Prior Month</u>	<u>Variance</u> <u>Current Month</u>	<u>Change</u>
Revenues	\$ 572,822	\$ 966,006	\$ 393,184
Wages & Benefits	243,780	243,312	(468)
Operating Expense	(403,566)	(660,447)	(256,881)
Interdepartmental	63,447	96,504	33,057
Capital Outlay	-	(44,376)	(44,376)
Total Expenses	<u>(96,339)</u>	<u>(365,007)</u>	<u>(268,668)</u>
Other Financing	<u>153,852</u>	<u>86,854</u>	<u>(66,998)</u>
Change in Fund Balance	<u>\$ 630,335</u>	<u>\$ 687,853</u>	<u>\$ 57,518</u>

- Revenue variance is due to DHS increasing the 2023/2024 supplemental payment rate for the June 2024 payment. Budgeted census for March was 120.00, average census for March was 129.06
- Positive Wages & Benefits expense due to staff vacancies in the nursing department
- Operating Expense variance is due to higher usage of agency staffing due to staffing vacancies in the Nursing Dept and higher than budgeted census
- Positive Interdepartmental expenses variance are a result of vacancies in the nursing department
- Capital Outlay is due to the purchase of a washer and sit to stand lift budgeted for quarter 2

Enterprise Fund is Rocky Knoll

Enterprise Fund – Department Analysis




Year to Date March 31, 2024

Overall Budget

Department	Revenue	Variances		Total	% of Outflow
		Expenditures	Other Financing		
Rocky Knoll	\$ 966,006	\$ (365,008)	\$ 86,854	\$ 687,852	↑ 16.04%
Total	\$ 966,006	\$ (365,008)	\$ 86,854	\$ 687,852	

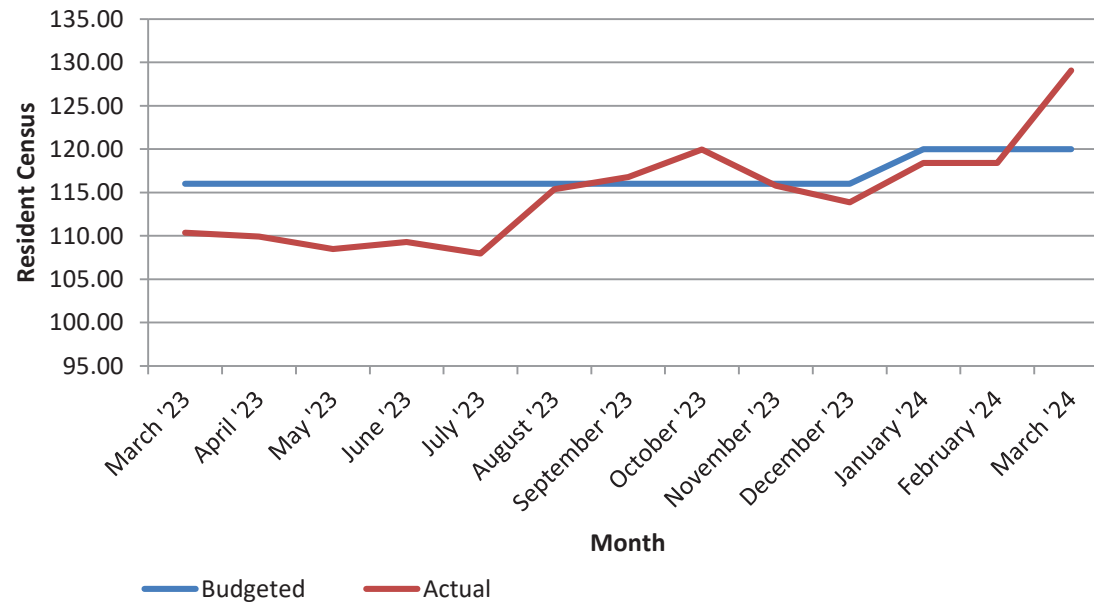
Overtime

Department	Budget	Overtime		% Variance
		Actual	\$ Variance	
Rocky Knoll	\$ 93,737	\$ 92,061	\$ 1,676	⇒ 1.79%
Total	\$ 93,737	\$ 92,061	\$ 1,676	

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

Enterprise Fund (Budget to Actual Census)

March 31, 2024 (12 Month History)



Rocky Knoll

2024 – 1st Quarter Financial Report

General Operating (1st Quarter - 2024)





	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 4,185,303	\$ 5,151,309	\$ 966,006	123.08%
Wages & Benefits	(2,206,722)	(1,963,410)	243,312	88.97%
Operating Expense	(1,316,208)	(1,976,655)	(660,447)	150.18%
Interdepartmental	(741,810)	(645,306)	96,504	86.99%
Capital Outlay	(23,168)	(67,544)	(44,376)	291.54%
Total Expenses	(4,287,908)	(4,652,915)	(365,007)	108.51%
Other Financing	153,852	240,706	86,854	156.45%
Change in Fund Balance	\$ 51,247	\$ 739,100	\$ 687,853	1442.23%
Required Operating Levy	\$ 1,039,193 Annual			

Debt Service (Annual Costs - 2024)

	Principal	Interest	Total	% of Total
2015 GO Bond	\$ 38,250	\$ 1,753	\$ 40,003	3.00%
2017 GO Bond	15,300	1,481	16,781	1.50%
2018 GO Bond	11,033	1,285	12,318	1.65%
2020 GO Bond	24,930	5,352	30,282	7.44%
2022 GO Bond	-	-	-	-
2023 GO Bond	141,923	35,603	177,526	7.39%
	-	-	-	-
Total Debt Service	\$ 231,436	\$ 45,474	\$ 276,910	
Required Debt Levy	\$ 276,910 Annual			

Total Annual Levy \$ 1,316,103

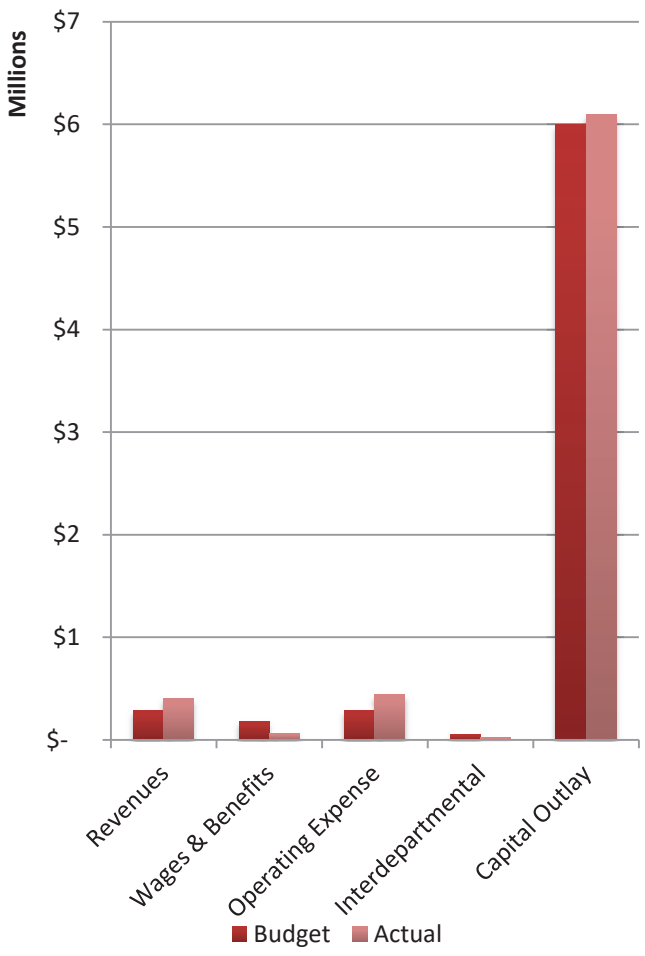
5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
A&B Building Ground Floor Hallway Remodel	234,117	23,160	210,957	 10%
WV Resident & Bathroom Floor Replacement	143,227		143,227	 0%
WV Dining Room Area & Ground FI Activity Room	184,446	652	183,794	 0%
WV Roofing Insulation and Ventilation	142,000		142,000	 0%
Total	\$ 703,790	\$ 23,812	\$ 679,978	

Enterprise Fund – Lake Breeze Aviation (Budget to Actual)

Year to Date March 31, 2024

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 291,187	\$ 403,339	\$ 112,152	139%
Wages & Benefits	(176,675)	(65,451)	111,224	37%
Operating Expense	(291,389)	(442,793)	(151,404)	152%
Interdepartmental	(55,250)	(21,646)	33,604	39%
Capital Outlay	<u>(6,000,000)</u>	<u>(6,094,865)</u>	<u>(94,865)</u>	102%
Total Expenses	(6,523,314)	(6,624,755)	(101,441)	102%
Other Financing	<u>6,091,132</u>	<u>6,091,132</u>	<u>-</u>	100%
Change in Fund Balance	<u>\$ (140,995)</u>	<u>\$ (130,284)</u>	<u>\$ 10,711</u>	92%



Enterprise Fund includes Lake Breeze Aviation

Enterprise Fund – Lake Breeze Aviation (Variance Change)

Year to Date March 31, 2024

	Variance			
	<u>Prior Month</u>	<u>Current Month</u>	<u>Change</u>	
Revenues	\$ 20,890	\$ 112,152	\$ 91,262	• Revenue variance is due more fuel sales and hangar rental
Wages & Benefits	87,039	111,224	24,185	• Positive Wages & Benefits expense due to winter hours
Operating Expense	(119,588)	(151,404)	(31,816)	• Operating Expense variance is due to repairs to tug, overhead hangar door, de-ice truck, and forklift as well as more fuel purchased due to higher demand
Interdepartmental	28,080	33,604	5,524	• Positive Interdepartmental expenses variance are a result of winter hours
Capital Outlay	(94,865)	(94,865)	-	• Capital Outlay due to purchase of a de-ice truck
Total Expenses	<u>(99,334)</u>	<u>(101,441)</u>	<u>(2,107)</u>	
Other Financing	<u>-</u>	<u>-</u>	<u>-</u>	
Change in Fund Balance	<u>\$ (78,444)</u>	<u>\$ 10,711</u>	<u>\$ 89,155</u>	

Enterprise Fund is Lake Breeze Aviation

Enterprise Fund – Department Analysis

Year to Date March 31, 2024

Overall Budget

Department	Revenue	Variances		Total	% of Outflow
		Expenditures	Other Financing		
Lake Breeze Aviation	\$ 112,152	\$ (101,442)	\$ -	\$ 10,710	⇒ 0.16%
Total	\$ 112,152	\$ (101,442)	\$ -	\$ 10,710	

Overtime

Department	Budget	Overtime		% Variance
		Actual	\$ Variance	
Lake Breeze Aviation	\$ 1,838	\$ 1,551	\$ 287	↑ 15.61%
Total	\$ 1,838	\$ 1,551	\$ 287	

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

Lake Breeze Aviation

2024 – 1st Quarter Financial Report

General Operating (1st Quarter - 2024)

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 291,187	\$ 403,339	\$ 112,152	138.52%
Wages & Benefits	(176,675)	(65,451)	111,224	37.05%
Operating Expense	(291,389)	(442,793)	(151,404)	151.96%
Interdepartmental	(55,250)	(21,646)	33,604	39.18%
Capital Outlay	(6,000,000)	(6,094,865)	(94,865)	101.58%
Total Expenses	(6,523,314)	(6,624,755)	(101,441)	101.56%
Other Financing	6,091,132	6,091,132	-	100.00%
Change in Fund Balance	\$ (140,995)	\$ (130,284)	\$ 10,711	92.40%
Required Operating Levy	\$ - Annual			





Debt Service (Annual Costs - 2024)

	Principal	Interest	Total	% of Total
2015 GO Bond	\$ -	\$ -	\$ -	3.00%
2017 GO Bond	-	-	-	1.50%
2018 GO Bond	-	-	-	1.65%
2020 GO Bond	-	-	-	7.44%
2022 GO Bond	-	-	-	
2023 GO Bond	-	-	-	
	-	-	-	
	-	-	-	
Total Debt Service	\$ -	\$ -	\$ -	
Required Debt Levy	\$ - Annual			

Total Annual Levy

\$ -

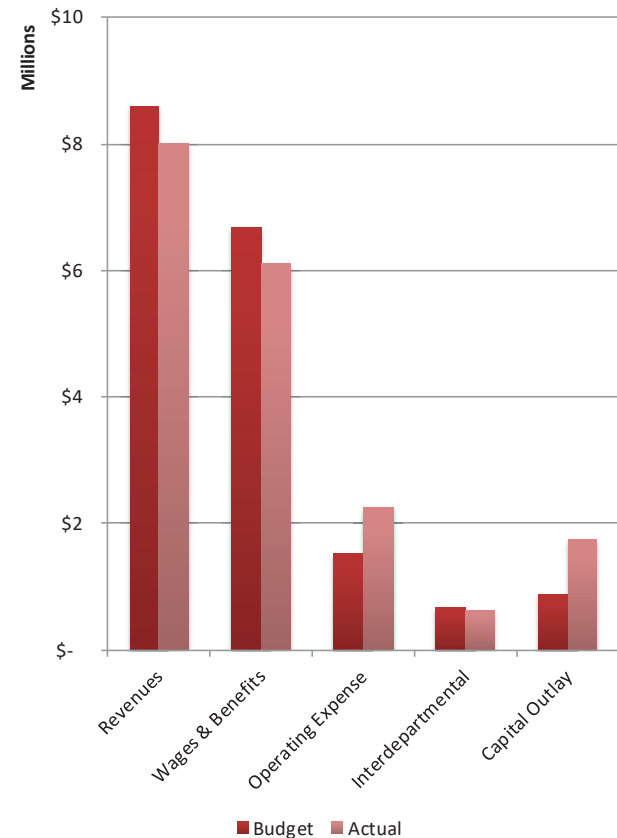
5 Year Plan Status

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

Internal Services (Budget to Actual)

Year to Date March 31, 2024

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 8,596,998	\$ 7,999,786	\$ (597,212)	93%
Wages & Benefits	(6,684,376)	(6,109,367)	575,009	91%
Operating Expense	(1,516,735)	(2,244,918)	(728,183)	148%
Interdepartmental	(680,653)	(635,560)	45,093	93%
Capital Outlay	(881,182)	(1,747,043)	(865,861)	198%
Total Expenses	(9,762,946)	(10,736,888)	(973,942)	110%
Other Financing	488,990	492,190	3,200	101%
Change in Fund Balance	\$ (676,958)	\$ (2,244,912)	\$ (1,567,954)	332%



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

Internal Services (Variance Change)

Year to Date March 31, 2024

	Variance		Change
	Prior Month	Current Month	
Revenues	\$ (238,069)	\$ (597,212)	\$ (359,143)
Wages & Benefits	272,898	575,009	302,111
Operating Expense	(475,394)	(728,183)	(252,789)
Interdepartmental	30,929	45,093	14,164
Capital Outlay	<u>(792,882)</u>	<u>(865,861)</u>	<u>(72,979)</u>
Total Expenses	(964,449)	(973,942)	(9,493)
Other Financing	<u>(2,487)</u>	<u>3,200</u>	<u>5,687</u>
Change in Fund Balance	<u>\$ (1,205,005)</u>	<u>\$ (1,567,954)</u>	<u>\$ (362,949)</u>

- Revenues are less than budgeted due to more than budgeted highway winter maintenance but less than budgeted health insurance enrollment for Employee benefits and insurance and no County Construction started for Highway
- Positive Wage & Benefits variance due to less than budgeted enrollment in health, dental, and group life expenses for Employee Benefits & Insurance
- Operating Expenses variance is more than budgeted which correlates to expenses related to increases in winter maintenance and winter/spring work ahead of schedule for Highway
- Interdepartmental variance due to actual department charges for health versus budgeted
- Capital Outlay is more than budgeted due to Highway equipment received earlier than expected

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

Internal Service Fund – Department Analysis

Year to Date March 31, 2024

Overall Budget

Department	Revenue	Variances		Total	% of Outflow
		Expenditures	Other Financing		
Employee Benefits & Insurance	\$ (591,711)	\$ 552,097	\$ -	\$ (39,614)	↓ -0.84%
Highway	(4,781)	(1,556,044)	3,200	(1,557,625)	↓ -37.53%
Information Technology	(6,748)	36,032	-	29,284	↑ 3.99%
Insurance	6,028	(6,028)	-	-	⇒ 0.00%
Total	\$ (597,212)	\$ (973,943)	\$ 3,200	\$ (1,567,955)	

Overtime

Department	Overtime			% Variance
	Budget	Actual	\$ Variance	
Employee Benefits & Insurance	\$ -	\$ -	\$ -	⇒ 0.00%
Highway	148,856	263,628	(114,772)	↓ -77.10%
Information Systems	-	-	-	⇒ 0.00%
Insurance	-	-	-	⇒ 0.00%
Total	\$ 148,856	\$ 263,628	\$ (114,772)	↓ -77.10%

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

Employee Benefits & Insurance

2024 – 1st Quarter Financial Report

General Operating (1st Quarter - 2024)

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 4,371,338	\$ 3,779,627	\$ (591,711)	86.46%
Wages & Benefits	(4,620,009)	(4,061,860)	558,149	87.92%
Operating Expense	(39,234)	(45,286)	(6,052)	115.43%
Interdepartmental	(32,080)	(32,080)	-	100.00%
Capital Outlay	-	-	-	N/A
Total Expenses	(4,691,323)	(4,139,226)	552,097	88.23%
Other Financing	-	-	-	N/A
Change in Fund Balance	\$ (319,985)	\$ (359,599)	\$ (39,614)	112.38%
Required Operating Levy	\$ - Annual			

Debt Service (Annual Costs - 2024)

	Principal	Interest	Total	% of Total
2015 GO Bond	-	-	-	
2017 GO Bond	-	-	-	
2018 GO Bond	-	-	-	
2020 GO Bond	-	-	-	
2022 GO Bond	-	-	-	
2023 GO Bond	-	-	-	
Total Debt Service	\$ -	\$ -	\$ -	
Required Debt Levy	\$ - Annual			

Total Annual Levy

\$ -

5 Year Plan Status

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

Highway

2024 – 1st Quarter Financial Report

General Operating (1st Quarter - 2024)

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 3,337,627	\$ 3,332,846	\$ (4,781)	99.86%
Wages & Benefits	(1,892,091)	(1,875,684)	16,407	99.13%
Operating Expense	(786,440)	(1,512,685)	(726,245)	192.35%
Interdepartmental	(615,215)	(570,560)	44,655	92.74%
Capital Outlay	(856,182)	(1,747,043)	(890,861)	204.05%
Total Expenses	(4,149,928)	(5,705,972)	(1,556,044)	137.50%
Other Financing	488,990	492,190	3,200	100.65%
Change in Fund Balance	\$ (323,311)	\$ (1,880,936)	\$ (1,557,625)	581.77%
Required Operating Levy	\$ 1,498,442 Annual			


Debt Service (Annual Costs - 2024)

	Principal	Interest	Total	% of Total
2015 GO Bond	\$ 739,500	\$ 33,887	\$ 773,387	58.00%
2017 GO Bond	742,050	71,822	813,872	72.75%
2018 GO Bond	534,513	62,267	596,780	79.78%
2020 GO Bond	-	-	-	
2022 GO Bond	298,819	81,637	380,456	34.75%
2023 GO Bond	370,608	92,972	463,580	19.30%
	-	-	-	
Total Debt Service	\$ 2,685,490	\$ 342,585	\$ 3,028,075	
Required Debt Levy	\$ 3,028,075 Annual			

Total Annual Levy

\$ 4,526,517

5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
Asphalt Plant Replacement (22)	5,300,000	6,183,345	(883,345)	 117%
North side shed expand & impr (23)	2,121,346	99,578	2,021,768	
Project 3			-	
Total	\$ 7,421,346	\$ 6,282,923	\$ 1,138,423	

Information Technology

2024 – 1st Quarter Financial Report

General Operating (1st Quarter - 2024)



	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 699,677	\$ 692,929	\$ (6,748)	99.04%
Wages & Benefits	(172,276)	(171,823)	453	99.74%
Operating Expense	(502,705)	(492,563)	10,142	97.98%
Interdepartmental	(33,358)	(32,920)	438	98.69%
Capital Outlay	(25,000)	-	25,000	0.00%
Total Expenses	(733,339)	(697,306)	36,033	95.09%
Other Financing	-	-	-	N/A
Change in Fund Balance	\$ (33,662)	\$ (4,377)	\$ 29,285	13.00%
Required Operating Levy	\$ - Annual			

Debt Service (Annual Costs - 2024)

	Principal	Interest	Total	% of Total
2015 GO Bond	\$ 102,000	\$ 4,674	\$ 106,674	8.00%
2017 GO Bond	30,600	2,962	33,562	3.00%
2018 GO Bond	-	-	-	
2020 GO Bond	20,159	4,328	24,487	6.02%
2022 GO Bond	-	-	-	
2023 GO Bond	-	-	-	
	-	-	-	
Total Debt Service	\$ 152,759	\$ 11,964	\$ 164,723	
Required Debt Levy	\$ 164,723 Annual			

Total Annual Levy \$ 164,723

5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
Replace Redundant Firewalls (21)	140,639	143,129	\$ (2,490)	 102%
Replace Network Infrastructure (22)	77,764	69,301	8,463	 89%
Rocky Knoll infrastructure refresh (23)	97,854	66,100	31,754	
Total	\$ 316,257	\$ 278,530	\$ 37,727	

Insurance

2024 – 1st Quarter Financial Report

General Operating (1st Quarter - 2024)

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 188,356	\$ 194,384	\$ 6,028	103.20%
Wages & Benefits	-	-	-	N/A
Operating Expense	(188,356)	(194,384)	(6,028)	103.20%
Interdepartmental	-	-	-	N/A
Capital Outlay	-	-	-	N/A
Total Expenses	(188,356)	(194,384)	(6,028)	103.20%
Other Financing	-	-	-	N/A
Change in Fund Balance	\$ -	\$ -	\$ -	N/A
Required Operating Levy	\$ - Annual			




Debt Service (Annual Costs - 2024)

	Principal	Interest	Total	% of Total
2015 GO Bond	-	-	-	
2017 GO Bond	-	-	-	
2018 GO Bond	-	-	-	
2020 GO Bond	-	-	-	
2022 GO Bond	-	-	-	
2023 GO Bond	-	-	-	
Total Debt Service	\$ -	\$ -	\$ -	
Required Debt Levy	\$ - Annual			

Total Annual Levy

\$ -

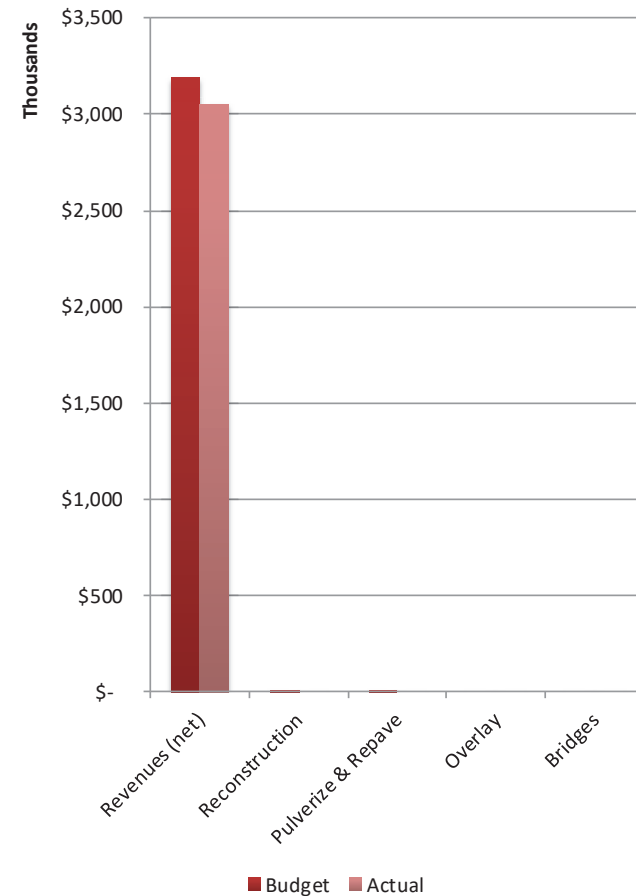
5 Year Plan Status

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

Transportation Fund (Budget to Actual)

Year to Date March 31, 2024

	Budget	Actual	Variance	% Actual to Budget
County Sales Tax	\$ 3,190,829	\$ 3,054,274	\$ (136,555)	96%
Sales Tax Distribution			-	N/A
Total Revenues	3,190,829	3,054,274	(136,555)	96%
Reconstruction	(2,000)	-	2,000	0%
Pulverize & Repave	(256)	-	256	0%
Overlay	-	-	-	N/A
Bridges	-	-	-	N/A
Sealcoating	-	-	-	N/A
Total Expenses	(2,256)	-	2,256	0%
Other Financing	(481,691)	(481,691)	-	100%
Change in Fund Balance	\$ 2,706,882	\$ 2,572,583	\$ (134,299)	95%



Transportation Fund (Variance Change)

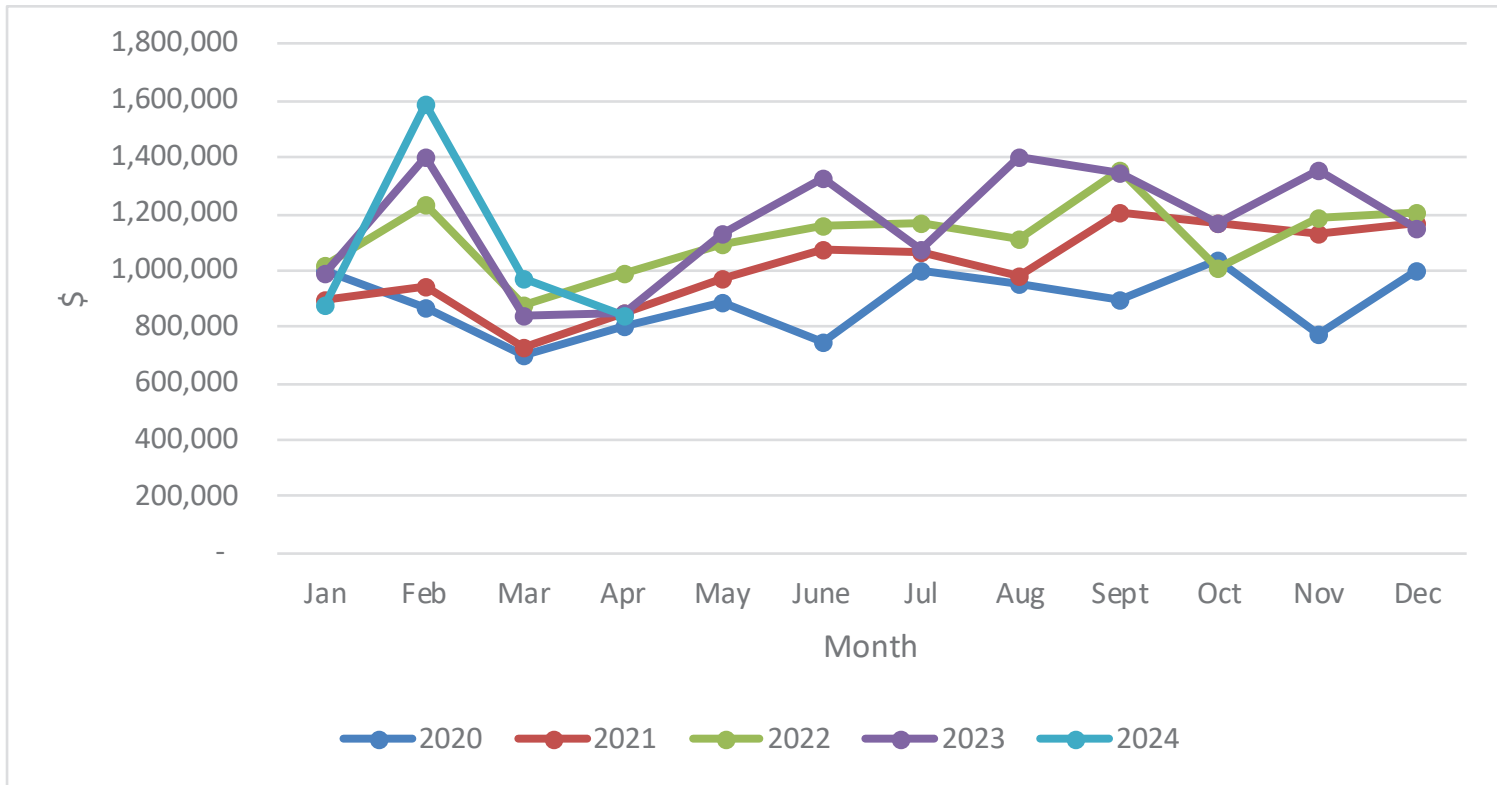
Year to Date March 31, 2024

	Variance		
	<u>Prior Month</u>	<u>Current Month</u>	<u>Change</u>
County Sales Tax	\$ (472,749)	\$ (136,555)	\$ 336,194
Sales Tax Distribution	-	\$ -	-
Total Revenues	<u>(472,749)</u>	<u>(136,555)</u>	<u>336,194</u>
Reconstruction	1,000	2,000	1,000
Pulverize & Repave	256	256	-
Overlay	-	-	-
Bridges	-	-	-
Sealcoating	-	-	-
Total Expenses	<u>1,256</u>	<u>2,256</u>	<u>1,000</u>
Other Financing	<u>-</u>	<u>-</u>	<u>-</u>
Change in Fund Balance	<u>\$ (471,493)</u>	<u>\$ (134,299)</u>	<u>\$ 337,194</u>

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

Transportation Fund

(Actual County Sales Tax Received by Month)



Questions...

1st Quarter Variances

Ending

March 31, 2024

QUARTERLY VARIANCE INDEX

<u>GENERAL FUND</u>	<u>TOTAL VARIANCE</u>	<u>PAGE</u>
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Information Technology.....	(30,892.92)	147 - 149
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*This report shows variance limits that are equal to or greater than \$1,000.00.

The Sheriff's Department, Health & Human Service Fund, Rocky Knoll, Employee Benefits & Insurance,

Highway, and Insurance shows variance limits that are equal to or greater than \$2,000.00.

**VARIANCE REPORT FOR DEPARTMENT -- COUNTY AIRPORT
FOR THE QUARTER ENDING 03/31/2024**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Public Charges for Services		
	Public Works	(6,748.68)	Land Lease and Deice/Anti-icing Revenue less than budgeted
	Interest and Other Revenue		
	Other Misc. Revenue	45,533.59	Unbudgeted line item - Gain on sale of mower (TV140)
	Personnel Related Expenditure		
	Wages	(1,134.44)	Increased employee workforce hours-training
	Overtime	(3,140.70)	More OT due to snowstorms
	Operating Expenses		
	Repairs and Maintenance	4,217.49	Repair/maintenance expenses not spent yet
	General Operating	(11,943.93)	Runway De-icing received earlier than budgeted
	Interdepartmental Charges		
	Repairs & Maintenance Charges	(9,689.94)	More Highway work - snow removal, service, tarring
X	Capital Outlay	58,577.00	Equipment not paid for yet
	Variances Less Than Justification Threshold	(249.79)	
	TOTAL	75,420.60 Positive	

County Airport

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
19,251.00	35.9	19,251.00	17.2			411000 Property Tax Levy	57,753.00	35.9	57,753.00	28.9		
19,251.00	35.9	19,251.00	17.2			410000 Taxes	57,753.00	35.9	57,753.00	28.9		
						420000 Intergovernmental Rev						
						450000 Public Charges for Se						
17,928.00	33.4	28,052.21	25.0	10,124.21	56.5	453000 Public Works	53,936.00	33.5	47,187.32	23.6	6,748.68-	12.5
17,928.00	33.4	28,052.21	25.0	10,124.21	56.5	450000 Public Charges for Se	53,936.00	33.5	47,187.32	23.6	6,748.68-	12.5
						460000 Interest and Other Re						
16,224.00	30.3	64,550.77	57.6	48,326.77	297.9	466000 Other Miscellaneous	48,672.00	30.2	94,205.59	47.1	45,533.59	93.6
16,224.00	30.3	64,550.77	57.6	48,326.77	297.9	460000 Interest and Other Re	48,672.00	30.2	94,205.59	47.1	45,533.59	93.6
						470000 Interdepartmental Rev						
220.00	.4	220.00	.2			476000 Other Interdepartmen	660.00	.4	660.00	.3		
220.00	.4	220.00	.2			470000 Interdepartmental Rev	660.00	.4	660.00	.3		
53,623.00	100.0	112,073.98	100.0	58,450.98	109.0	400000 Revenues	161,021.00	100.0	199,805.91	100.0	38,784.91	24.1
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
16,948.00	31.6	17,703.69	15.8	755.69-	4.5	511000 Wages	52,844.00	32.8	57,119.14	28.6	4,275.14-	8.1
2,419.00	4.5	2,516.24	2.2	97.24-	4.0	512000 Benefits	7,256.00	4.5	8,153.29	4.1	897.29-	12.4
19,367.00	36.1	20,219.93	18.0	852.93-	4.4	510000 Personnel Related Exp	60,100.00	37.3	65,272.43	32.7	5,172.43-	8.6
						530000 Operating Expenses						
22,678.00	42.3	21,039.87	18.8	1,638.13	7.2	531000 Purchased Services	68,019.00	42.2	67,374.69	33.7	644.31	.9
4,284.00	8.0	3,490.09	3.1	793.91	18.5	532000 Repair & Maintenance	12,722.00	7.9	8,504.51	4.3	4,217.49	33.2
4,899.00	9.1	2,823.15	2.5	2,075.85	42.4	533000 General Operating	12,046.00	7.5	23,989.93	12.0	11,943.93-	99.2
96.00	.2			96.00	100.0	534000 Fixed Charges	286.00	.2			286.00	100.0
31,957.00	59.6	27,353.11	24.4	4,603.89	14.4	530000 Operating Expenses	93,073.00	57.8	99,869.13	50.0	6,796.13-	7.3
						550000 Interdepartmental Cha						
2,373.00	4.4	2,361.70	2.1	11.30	.5	551000 Employee Related Cha	7,118.00	4.4	7,107.97	3.6	10.03	.1
1,397.00	2.6	1,396.10	1.2	.90	.1	551900 Insurance Charges	4,189.00	2.6	4,188.10	2.1	.90	
1,953.00	3.6	2,504.38	2.2	551.38-	28.2	552000 Repairs & Maintenanc	5,859.00	3.6	15,548.94	7.8	9,689.94-	165.4
1,240.00	2.3	1,227.25	1.1	12.75	1.0	553000 System Operation Cha	3,719.00	2.3	3,681.75	1.8	37.25	1.0
708.00	1.3	708.33	.6	.33-		556000 Other Interdepartmen	2,124.00	1.3	2,454.99	1.2	330.99-	15.6

County Airport

Budget	%	Actual	%	Variance	%	Description	Budget	%	Actual	%	Variance	%
Current Period		Current Period		Current Period			Year to Date		Year to Date		Year-to-Date	
7,671.00	14.3	8,197.76	7.3	526.76-	6.9	550000 Interdepartmental Cha	23,009.00	14.3	32,981.75	16.5	9,972.75-	43.3
						560000 Capital Outlay						
						565000 Machinery & Equipmen	58,577.00	36.4			58,577.00	100.0
						560000 Capital Outlay	58,577.00	36.4			58,577.00	100.0
						570000 Depreciation						
58,995.00	110.0	55,770.80	49.8	3,224.20	5.5	500000 Expense/Expenditure	234,759.00	145.8	198,123.31	99.2	36,635.69	15.6
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
<u>5,372.00-</u>	<u>10.0</u>	<u>56,303.18</u>	<u>50.2</u>	<u>61,675.18</u>	<u>*****</u>	Current Change in Fund Balance	<u>73,738.00-</u>	<u>45.8</u>	<u>1,682.60</u>	<u>.8</u>	<u>75,420.60</u>	<u>102.3</u>

**VARIANCE REPORT FOR DEPARTMENT -- BUILDING SERVICES
FOR THE QUARTER ENDING 03/31/2024**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Interest and Other Revenue		
	Other Misc. Revenue	27,794.64	Miscellaneous auction items, including 2013 Detention Center pick-up.
	Interdepartmental Revenue		
	Repairs & Maintenance Services	10,373.62	Electrician use by other departments.
	Other Interdept'l Revenue	(13,616.55)	Revenue allocation lower than anticipated, due to staff working on Capital projects
	Personnel Related Expenditure		
	Wages	(24,920.98)	Vacation & sick time payout to 3 employees that retired in January 2024
	Overtime	(2,444.33)	Due to snow removal and being short staffed
	Operating Expenses		
	Purchased Services	19,520.24	Unused consulting fees and lower natural gas usage.
	Repairs and Maintenance	127,111.75	Less structural work with some carryover, and vehicle repairs down.
	General Operating	174,512.04	Unspent contingency.
	Interdepartmental Charges		
	Employee Related Insurance	20,113.72	Lower due to vacancies.
X	Capital Outlay	71,758.50	Health & Human Services generator & duress system projects in progress.
	Variances Less Than Justification Threshold	2,168.42	
	TOTAL	412,371.07 Positive	

Building Services

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
255,052.00	80.9	255,052.00	73.9			411000 Property Tax Levy	765,156.00	80.9	765,156.00	78.8		
255,052.00	80.9	255,052.00	73.9			410000 Taxes	765,156.00	80.9	765,156.00	78.8		
						420000 Intergovernmental Rev						
						450000 Public Charges for Se						
						460000 Interest and Other Re						
800.00	.3	525.00	.2	275.00-	34.4	462000 Rent Revenue	2,400.00	.3	2,800.00	.3	400.00	16.7
213.00	.1	28,316.67	8.2	28,103.67	*****	466000 Other Miscellaneous	639.00	.1	28,433.64	2.9	27,794.64	*****
1,013.00	.3	28,841.67	8.4	27,828.67	*****	460000 Interest and Other Re	3,039.00	.3	31,233.64	3.2	28,194.64	927.8
						470000 Interdepartmental Rev						
2,202.00	.7	11,300.78	3.3	9,098.78	413.2	472000 Repairs & Maintenanc	6,556.00	.7	16,929.62	1.7	10,373.62	158.2
57,195.00	18.1	49,966.86	14.5	7,228.14-	12.6	476000 Other Interdepartmen	171,585.00	18.1	157,968.45	16.3	13,616.55-	7.9
59,397.00	18.8	61,267.64	17.8	1,870.64	3.1	470000 Interdepartmental Rev	178,141.00	18.8	174,898.07	18.0	3,242.93-	1.8
315,462.00	100.0	345,161.31	100.0	29,699.31	9.4	400000 Revenues	946,336.00	100.0	971,287.71	100.0	24,951.71	2.6
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
125,130.00	39.7	112,141.58	32.5	12,988.42	10.4	511000 Wages	387,251.00	40.9	414,616.31	42.7	27,365.31-	7.1
17,725.00	5.6	15,706.35	4.6	2,018.65	11.4	512000 Benefits	54,862.00	5.8	53,943.81	5.6	918.19	1.7
142,855.00	45.3	127,847.93	37.0	15,007.07	10.5	510000 Personnel Related Exp	442,113.00	46.7	468,560.12	48.2	26,447.12-	6.0
						530000 Operating Expenses						
47,671.00	15.1	56,841.74	16.5	9,170.74-	19.2	531000 Purchased Services	182,793.00	19.3	163,272.76	16.8	19,520.24	10.7
22,064.00	7.0	16,768.08	4.9	5,295.92	24.0	532000 Repair & Maintenance	218,475.00	23.1	91,363.25	9.4	127,111.75	58.2
12,965.00	4.1	12,220.38	3.5	744.62	5.7	533000 General Operating	210,296.00	22.2	35,783.96	3.7	174,512.04	83.0
82,700.00	26.2	85,830.20	24.9	3,130.20-	3.8	530000 Operating Expenses	611,564.00	64.6	290,419.97	29.9	321,144.03	52.5
						550000 Interdepartmental Cha						
44,207.00	14.0	35,989.93	10.4	8,217.07	18.6	551000 Employee Related Cha	132,617.00	14.0	112,503.28	11.6	20,113.72	15.2
2,248.00	.7	2,246.01	.7	1.99	.1	551900 Insurance Charges	6,738.00	.7	6,737.91	.7	.09	
10,000.00	3.2	1,006.13	.3	8,993.87	89.9	552000 Repair & Maint Charg	14,600.00	1.5	13,790.30	1.4	809.70	5.5
5,367.00	1.7	5,353.16	1.6	13.84	.3	553000 System Operation Cha	16,100.00	1.7	16,059.56	1.7	40.44	.3
61,822.00	19.6	44,595.23	12.9	17,226.77	27.9	550000 Interdepartmental Cha	170,055.00	18.0	149,091.05	15.3	20,963.95	12.3

Building Services

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						560000 Capital Outlay						
						564000 Building Improvement	17,598.00	1.9			17,598.00	100.0
						565000 Machinery & Equipmen	78,005.00	8.2			78,005.00	100.0
35,500.00	11.3			35,500.00	100.0	567000 Vehicles	35,500.00	3.8	59,344.50	6.1	23,844.50-	67.2
35,500.00	11.3			35,500.00	100.0	560000 Capital Outlay	131,103.00	13.9	59,344.50	6.1	71,758.50	54.7
						570000 Depreciation						
						580000 Debt Service						
322,877.00	102.4	258,273.36	74.8	64,603.64	20.0	500000 Expense/Expenditure	1,354,835.00	143.2	967,415.64	99.6	387,419.36	28.6
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
7,415.00-	2.4	86,887.95	25.2	94,302.95	*****	Current Change in Fund Balance	408,499.00-	43.2	3,872.07	.4	412,371.07	100.9

**VARIANCE REPORT FOR DEPARTMENT -- CLERK OF COURTS
FOR THE QUARTER ENDING 03/31/2024**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Intergovernmental Revenues		
	State Grants	7,190.02	More than anticipated reimbursement for guardian ad litem and interpreters.
	Public Charges for Services		
	General Government	60,330.01	Due to State debt collection, daily collections efforts and bond forfeitures.
	Interdepartmental Revenue		
	Other Interdept'l Revenue	(5,333.36)	Less revenue due to cancelled Child Support Agency court time.
	Personnel Related Expenditure		
	Wages	2,633.88	Due to vacant positions
	Benefits	1,763.95	Due to vacant positions
	Operating Expenses		
	Purchased Services	(60,715.14)	Greater than budgeted costs for indigent counsel appointments and guardian ad litem appointments.
	General Operating	1,096.46	Lower than anticipated
	Interdepartmental Charges		
	Employee Related Insurance	(4,596.03)	Employees changed their insurance elections.
	System Operation Charges	2,386.26	Lower than anticipated
	Variances Less Than Justification Threshold	(446.33)	
	TOTAL	4,309.72 Positive	

Clerk Of Courts

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
118,348.00	47.3	118,348.00	41.7			411000 Property Tax Levy	355,044.00	47.3	355,044.00	43.7		
118,348.00	47.3	118,348.00	41.7			410000 Taxes	355,044.00	47.3	355,044.00	43.7		
						420000 Intergovernmental Rev						
45,789.00	18.3	45,991.36	16.2	202.36	.4	423000 State Grants	137,367.00	18.3	144,557.02	17.8	7,190.02	5.2
45,789.00	18.3	45,991.36	16.2	202.36	.4	420000 Intergovernmental Rev	137,367.00	18.3	144,557.02	17.8	7,190.02	5.2
						440000 Fines, Forfeits and P						
27,250.00	10.9	26,957.44	9.5	292.56-	1.1	441000 Law and Ordinance Vi	81,750.00	10.9	81,617.97	10.0	132.03-	.2
27,250.00	10.9	26,957.44	9.5	292.56-	1.1	440000 Fines, Forfeits and P	81,750.00	10.9	81,617.97	10.0	132.03-	.2
						450000 Public Charges for Se						
54,833.00	21.9	89,651.58	31.6	34,818.58	63.5	451000 General Government	164,499.00	21.9	224,829.01	27.6	60,330.01	36.7
54,833.00	21.9	89,651.58	31.6	34,818.58	63.5	450000 Public Charges for Se	164,499.00	21.9	224,829.01	27.6	60,330.01	36.7
						460000 Interest and Other Re						
						470000 Interdepartmental Rev						
4,222.00	1.7	3,088.79	1.1	1,133.21-	26.8	476000 Other Interdepartmen	12,666.00	1.7	7,332.64	.9	5,333.36-	42.1
4,222.00	1.7	3,088.79	1.1	1,133.21-	26.8	470000 Interdepartmental Rev	12,666.00	1.7	7,332.64	.9	5,333.36-	42.1
250,442.00	100.0	284,037.17	100.0	33,595.17	13.4	400000 Revenues	751,326.00	100.0	813,380.64	100.0	62,054.64	8.3
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
102,289.00	40.8	98,822.80	34.8	3,466.20	3.4	511000 Wages	316,606.00	42.1	313,668.17	38.6	2,937.83	.9
14,579.00	5.8	13,695.17	4.8	883.83	6.1	512000 Benefits	45,131.00	6.0	43,367.05	5.3	1,763.95	3.9
116,868.00	46.7	112,517.97	39.6	4,350.03	3.7	510000 Personnel Related Exp	361,737.00	48.1	357,035.22	43.9	4,701.78	1.3
						530000 Operating Expenses						
79,473.00	31.7	119,153.33	41.9	39,680.33-	49.9	531000 Purchased Services	238,418.00	31.7	299,133.14	36.8	60,715.14-	25.5
225.00	.1	322.58	.1	97.58-	43.4	532000 Repair & Maintenance	674.00	.1	1,525.94	.2	851.94-	126.4
4,783.00	1.9	5,544.53	2.0	761.53-	15.9	533000 General Operating	15,028.00	2.0	13,931.54	1.7	1,096.46	7.3
505.00	.2	368.65	.1	136.35	27.0	534000 Fixed Charges	1,515.00	.2	1,283.09	.2	231.91	15.3
84,986.00	33.9	125,389.09	44.1	40,403.09-	47.5	530000 Operating Expenses	255,635.00	34.0	315,873.71	38.8	60,238.71-	23.6
						550000 Interdepartmental Cha						
33,793.00	13.5	36,135.38	12.7	2,342.38-	6.9	551000 Employee Related Ins	101,379.00	13.5	105,975.03	13.0	4,596.03-	4.5

Clerk Of Courts

Budget	%	Actual	%	Variance	%	Description	Budget	%	Actual	%	Variance	%
Current Period		Current Period		Current Period			Year to Date		Year to Date		Year-to-Date	
1,449.00	.6	1,448.50	.5	.50		551900 Insurance Charges	4,347.00	.6	4,345.50	.5	1.50	
5,573.00	2.2	5,152.69	1.8	420.31	7.5	553000 System Operation Cha	16,719.00	2.2	14,332.74	1.8	2,386.26	14.3
24.00		23.92		.08	.3	556000 Other Interdepartmen	72.00		71.72		.28	.4
40,839.00	16.3	42,760.49	15.1	1,921.49-	4.7	550000 Interdepartmental Cha	122,517.00	16.3	124,724.99	15.3	2,207.99-	1.8
						560000 Capital Outlay						
						570000 Depreciation						
242,693.00	96.9	280,667.55	98.8	37,974.55-	15.6	500000 Expense/Expenditure	739,889.00	98.5	797,633.92	98.1	57,744.92-	7.8
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
<u>7,749.00</u>	<u>3.1</u>	<u>3,369.62</u>	<u>1.2</u>	<u>4,379.38-</u>	<u>56.5</u>	Current Change in Fund Balance	<u>11,437.00</u>	<u>1.5</u>	<u>15,746.72</u>	<u>1.9</u>	<u>4,309.72</u>	<u>37.7</u>

**VARIANCE REPORT FOR DEPARTMENT -- CORPORATION COUNSEL
FOR THE QUARTER ENDING 03/31/2024**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Variances Less Than Justification Threshold	551.22	
	TOTAL	551.22 Positive	

Corporation Counsel

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
27,705.00	51.5	27,705.00	51.9			411000 Property Tax Levy	83,115.00	51.5	83,115.00	51.6		
27,705.00	51.5	27,705.00	51.9			410000 Taxes	83,115.00	51.5	83,115.00	51.6		
						420000 Intergovernmental Rev						
						450000 Public Charges for Se						
						460000 Interest and Other Re						
29.00	.1	100.00	.2	71.00	244.8	466000 Other Miscellaneous	87.00	.1	433.80	.3	346.80	398.6
29.00	.1	100.00	.2	71.00	244.8	460000 Interest and Other Re	87.00	.1	433.80	.3	346.80	398.6
						470000 Interdepartmental Rev						
26,062.00	48.4	25,560.36	47.9	501.64-	1.9	476000 Other Interdepartmen	78,185.00	48.4	77,448.77	48.1	736.23-	.9
26,062.00	48.4	25,560.36	47.9	501.64-	1.9	470000 Interdepartmental Rev	78,185.00	48.4	77,448.77	48.1	736.23-	.9
53,796.00	100.0	53,365.36	100.0	430.64-	.8	400000 Revenues	161,387.00	100.0	160,997.57	100.0	389.43-	.2
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
11,374.00	21.1	10,749.28	20.1	624.72	5.5	511000 Wages	33,982.00	21.1	33,271.58	20.7	710.42	2.1
1,567.00	2.9	1,542.21	2.9	24.79	1.6	512000 Benefits	4,849.00	3.0	4,778.46	3.0	70.54	1.5
12,941.00	24.1	12,291.49	23.0	649.51	5.0	510000 Personnel Related Exp	38,831.00	24.1	38,050.04	23.6	780.96	2.0
						530000 Operating Expenses						
39,380.00	73.2	39,381.00	73.8	1.00-		531000 Purchased Services	118,140.00	73.2	118,143.00	73.4	3.00-	
213.00	.4	137.02	.3	75.98	35.7	533000 General Operating	589.00	.4	427.06	.3	161.94	27.5
39,593.00	73.6	39,518.02	74.1	74.98	.2	530000 Operating Expenses	118,729.00	73.6	118,570.06	73.6	158.94	.1
						550000 Interdepartmental Cha						
866.00	1.6	865.25	1.6	.75	.1	551000 Employee Related Ins	2,597.00	1.6	2,595.75	1.6	1.25	
89.00	.2	88.17	.2	.83	.9	551900 Insurance Charges	265.00	.2	264.47	.2	.53	.2
110.00	.2	110.33	.2	.33-	.3	553000 System Operation Cha	330.00	.2	331.03	.2	1.03-	.3
1,065.00	2.0	1,063.75	2.0	1.25	.1	550000 Interdepartmental Cha	3,192.00	2.0	3,191.25	2.0	.75	
						560000 Capital Outlay						
						570000 Depreciation						

Corporation Counsel

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
580000 Debt Service												
53,599.00	99.6	52,873.26	99.1	725.74	1.4	500000 Expense/Expenditure	160,752.00	99.6	159,811.35	99.3	940.65	.6
600000 Other Financing Source												
630000 Opt'g Transfers from												
197.00	.4	492.10	.9	295.10	149.8	Current Change in Fund Balance	635.00	.4	1,186.22	.7	551.22	86.8

**VARIANCE REPORT FOR DEPARTMENT -- COUNTY ADMINISTRATOR
FOR THE QUARTER ENDING 03/31/2024**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Personnel Related Expenditure		
	Wages	32,218.48	Vacant positions not yet filled during Q1
	Benefits	4,327.35	Social Security and retirement under budget due to vacant positions
	Operating Expenses		
	General Operating	3,153.80	Travel and training items not yet expensed; membership dues not yet invoiced; cell phone expenses under budget due to vacant positions
	Interdepartmental Charges		
	Employee Related Insurance	12,726.50	Vacant positions not yet filled during Q1
	Variances Less Than Justification Threshold	(25,821.47)	ARPA revenue not transferred in due to vacant position
	TOTAL	26,604.66 Positive	

County Administrator

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
33,024.00	100.0	33,024.00	100.0			411000 Property Tax Levy	99,070.00	100.0	99,070.00	100.0		
33,024.00	100.0	33,024.00	100.0			410000 Taxes	99,070.00	100.0	99,070.00	100.0		
						420000 Intergovernmental Rev						
						460000 Interest and Other Re						
						470000 Interdepartmental Rev						
33,024.00	100.0	33,024.00	100.0			400000 Revenues	99,070.00	100.0	99,070.00	100.0		
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
28,327.00	85.8	16,551.90	50.1	11,775.10	41.6	511000 Wages	87,678.00	88.5	55,459.52	56.0	32,218.48	36.7
4,016.00	12.2	2,418.44	7.3	1,597.56	39.8	512000 Benefits	12,431.00	12.5	8,103.65	8.2	4,327.35	34.8
32,343.00	97.9	18,970.34	57.4	13,372.66	41.3	510000 Personnel Related Exp	100,109.00	101.0	63,563.17	64.2	36,545.83	36.5
						530000 Operating Expenses						
129.00	.4	42.50	.1	86.50	67.1	531000 Purchased Services	387.00	.4	85.00	.1	302.00	78.0
8.00				8.00	100.0	532000 Repair & Maintenance	24.00				24.00	100.0
393.00	1.2	222.60	.7	170.40	43.4	533000 General Operating	5,728.00	5.8	2,574.20	2.6	3,153.80	55.1
530.00	1.6	265.10	.8	264.90	50.0	530000 Operating Expenses	6,139.00	6.2	2,659.20	2.7	3,479.80	56.7
						550000 Interdepartmental Cha						
5,095.00	15.4	852.30	2.6	4,242.70	83.3	551000 Employee Related Ins	15,285.00	15.4	2,558.50	2.6	12,726.50	83.3
94.00	.3	94.58	.3	.58-	.6	551900 Insurance Charges	282.00	.3	283.78	.3	1.78-	.6
1,333.00	4.0	1,303.59	3.9	29.41	2.2	553000 System Operation Cha	3,997.00	4.0	3,910.69	3.9	86.31	2.2
6,522.00	19.7	2,250.47	6.8	4,271.53	65.5	550000 Interdepartmental Cha	19,564.00	19.7	6,752.97	6.8	12,811.03	65.5
						570000 Depreciation						
						580000 Debt Service						
39,395.00	119.3	21,485.91	65.1	17,909.09	45.5	500000 Expense/Expenditure	125,812.00	127.0	72,975.34	73.7	52,836.66	42.0
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
8,744.00	26.5			8,744.00	100.0	631900 LFRF - General Fund	26,232.00	26.5			26,232.00	100.0
8,744.00	26.5			8,744.00	100.0	630000 Opt'g Transfers from	26,232.00	26.5			26,232.00	100.0

County Administrator

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
8,744.00	26.5			8,744.00	100.0	600000 Other Financing Source	26,232.00	26.5			26,232.00	100.0
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
<u>2,373.00</u>	<u>7.2</u>	<u>11,538.09</u>	<u>34.9</u>	<u>9,165.09</u>	<u>386.2</u>	Current Change in Fund Balance	<u>510.00-</u>	<u>.5</u>	<u>26,094.66</u>	<u>26.3</u>	<u>26,604.66</u>	<u>*****</u>

**VARIANCE REPORT FOR DEPARTMENT -- COUNTY BOARD
FOR THE QUARTER ENDING 03/31/2024**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Personnel Related Expenditure		
	Wages	5,704.62	Fewer per diems than budgeted for Q1.
	Operating Expenses		
	General Operating	2,163.98	Mileage reimbursement requests lower than budgeted; lodging and transport less than budgeted
	Variances Less Than Justification Threshold	775.00	
	TOTAL	8,643.60	Postive

County Board

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
20,577.00	100.0	20,577.00	100.0			411000 Property Tax Levy	61,731.00	100.0	61,731.00	100.0		
20,577.00	100.0	20,577.00	100.0			410000 Taxes	61,731.00	100.0	61,731.00	100.0		
						460000 Interest and Other Re						
						470000 Interdepartmental Rev						
20,577.00	100.0	20,577.00	100.0			400000 Revenues	61,731.00	100.0	61,731.00	100.0		
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
11,315.00	55.0	8,588.50	41.7	2,726.50	24.1	511000 Wages	34,642.00	56.1	28,937.38	46.9	5,704.62	16.5
989.00	4.8	696.73	3.4	292.27	29.6	512000 Benefits	3,062.00	5.0	2,476.73	4.0	585.27	19.1
12,304.00	59.8	9,285.23	45.1	3,018.77	24.5	510000 Personnel Related Exp	37,704.00	61.1	31,414.11	50.9	6,289.89	16.7
						530000 Operating Expenses						
1,435.00	7.0	825.22	4.0	609.78	42.5	533000 General Operating	23,159.00	37.5	20,995.02	34.0	2,163.98	9.3
1,435.00	7.0	825.22	4.0	609.78	42.5	530000 Operating Expenses	23,159.00	37.5	20,995.02	34.0	2,163.98	9.3
						550000 Interdepartmental Cha						
13.00	.1	12.00	.1	1.00	7.7	551000 Employee Related Ins	39.00	.1	35.30	.1	3.70	9.5
188.00	.9	188.33	.9	.33-	.2	551900 Insurance Charges	564.00	.9	565.03	.9	1.03-	.2
4,168.00	20.3	4,105.34	20.0	62.66	1.5	553000 System Operation Cha	12,503.00	20.3	12,315.94	20.0	187.06	1.5
4,369.00	21.2	4,305.67	20.9	63.33	1.4	550000 Interdepartmental Cha	13,106.00	21.2	12,916.27	20.9	189.73	1.4
						560000 Capital Outlay						
						570000 Depreciation						
						580000 Debt Service						
18,108.00	88.0	14,416.12	70.1	3,691.88	20.4	500000 Expense/Expenditure	73,969.00	119.8	65,325.40	105.8	8,643.60	11.7
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
2,469.00	12.0	6,160.88	29.9	3,691.88	149.5	Current Change in Fund Balance	12,238.00-	19.8	3,594.40-	5.8	8,643.60	70.6

**VARIANCE REPORT FOR DEPARTMENT -- COUNTY CLERK OFFICE
FOR THE QUARTER ENDING 03/31/2024**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Licenses & Permits		
X	Non-Business Licenses	(2,979.00)	Dog license revenue from municipalities.
	Personnel Related Expenditure		
	Wages	(1,101.64)	Pay for Performance actual was higher than the 3% budget assumption.
	Operating Expenses		
	Repairs and Maintenance	(2,593.51)	Majority of variance due to under-budgeting of estimated election equipment vendor annual maintenance contract increase.
	Interdepartmental Charges		
X	System Operation Charges	(2,440.92)	Awaiting ballot printing and election notice ads reimbursement from municipalities.
	Variances Less Than Justification Threshold	(314.13)	
	TOTAL	(9,429.20) Negative	

County Clerk Office

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
18,689.00	73.0	18,689.00	75.5			411000 Property Tax Levy	56,067.00	74.0	56,067.00	76.3		
18,689.00	73.0	18,689.00	75.5			410000 Taxes	56,067.00	74.0	56,067.00	76.3		
						420000 Intergovernmental Rev						
						430000 Licenses and Permits						
5,868.00	22.9	4,830.00	19.5	1,038.00-	17.7	432000 Nonbusiness Licenses	16,669.00	22.0	13,690.00	18.6	2,979.00-	17.9
5,868.00	22.9	4,830.00	19.5	1,038.00-	17.7	430000 Licenses and Permits	16,669.00	22.0	13,690.00	18.6	2,979.00-	17.9
						450000 Public Charges for Se						
47.00	.2	3.00		44.00-	93.6	451000 General Government	130.00	.2	12.50		117.50-	90.4
917.00	3.6	1,244.68	5.0	327.68	35.7	452000 Public Safety	2,751.00	3.6	3,549.17	4.8	798.17	29.0
964.00	3.8	1,247.68	5.0	283.68	29.4	450000 Public Charges for Se	2,881.00	3.8	3,561.67	4.8	680.67	23.6
						460000 Interest and Other Re						
38.00	.1			38.00-	100.0	466000 Other Miscellaneous	113.00	.1	204.37	.3	91.37	80.9
38.00	.1			38.00-	100.0	460000 Interest and Other Re	113.00	.1	204.37	.3	91.37	80.9
						470000 Interdepartmental Rev						
32.00	.1			32.00-	100.0	473000 System Operation Rev	32.00				32.00-	100.0
32.00	.1			32.00-	100.0	470000 Interdepartmental Rev	32.00				32.00-	100.0
25,591.00	100.0	24,766.68	100.0	824.32-	3.2	400000 Revenues	75,762.00	100.0	73,523.04	100.0	2,238.96-	3.0
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
15,958.00	62.4	15,689.04	63.3	268.96	1.7	511000 Wages	44,505.00	58.7	45,629.75	62.1	1,124.75-	2.5
2,282.00	8.9	2,213.28	8.9	68.72	3.0	512000 Benefits	6,350.00	8.4	6,454.44	8.8	104.44-	1.6
18,240.00	71.3	17,902.32	72.3	337.68	1.9	510000 Personnel Related Exp	50,855.00	67.1	52,084.19	70.8	1,229.19-	2.4
						530000 Operating Expenses						
12,823.00-	50.1	1,785.85	7.2	14,608.85-	113.9	532000 Repair & Maintenance	5,164.00	6.8	7,757.51	10.6	2,593.51-	50.2
3,651.00	14.3	5,384.07	21.7	1,733.07-	47.5	533000 General Operating	8,111.00	10.7	9,032.62	12.3	921.62-	11.4
9,172.00-	35.8	7,169.92	28.9	16,341.92-	178.2	530000 Operating Expenses	13,275.00	17.5	16,790.13	22.8	3,515.13-	26.5
						550000 Interdepartmental Cha						
2,993.00	11.7	3,012.44	12.2	19.44-	.6	551000 Employee Related Ins	8,977.00	11.8	8,981.56	12.2	4.56-	.1
116.00	.5	115.42	.5	.58	.5	551900 Insurance Charges	346.00	.5	346.22	.5	.22-	.1

County Clerk Office

Budget	%	Actual	%	Variance	%	Description	Budget	%	Actual	%	Variance	%
Current Period		Current Period		Current Period			Year to Date		Year to Date		Year-to-Date	
8,686.00	33.9	10,793.19	43.6	2,107.19-	24.3	553000 System Operation Cha	12,855.00	17.0	15,295.92	20.8	2,440.92-	19.0
2.00		1.42		.58	29.0	556000 Other Interdepartmen	4.00		4.22		.22-	5.5
11,797.00	46.1	13,922.47	56.2	2,125.47-	18.0	550000 Interdepartmental Cha	22,182.00	29.3	24,627.92	33.5	2,445.92-	11.0
						560000 Capital Outlay						
						570000 Depreciation						
20,865.00	81.5	38,994.71	157.4	18,129.71-	86.9	500000 Expense/Expenditure	86,312.00	113.9	93,502.24	127.2	7,190.24-	8.3
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
<u>4,726.00</u>	<u>18.5</u>	<u>14,228.03-</u>	<u>57.4</u>	<u>18,954.03-</u>	<u>401.1</u>	Current Change in Fund Balance	<u>10,550.00-</u>	<u>13.9</u>	<u>19,979.20-</u>	<u>27.2</u>	<u>9,429.20-</u>	<u>89.4</u>

**VARIANCE REPORT FOR DEPARTMENT -- COURT COMMISSIONER
FOR THE QUARTER ENDING 03/31/2024**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Public Charges for Services		
X	Health Care Services	(1,634.00)	Less than expected demand for mediation services
	Operating Expenses		
X	Purchased Services	1,259.28	Less than expected client services expenses
	Variances Less Than Justification Threshold	1,508.07	
	TOTAL	1,133.35 Positive	

Court Commissioner

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
27,366.00	87.6	27,366.00	85.4			411000 Property Tax Levy	82,098.00	87.6	82,098.00	88.4		
27,366.00	87.6	27,366.00	85.4			410000 Taxes	82,098.00	87.6	82,098.00	88.4		
						420000 Intergovernmental Rev						
						430000 Licenses and Permits						
						450000 Public Charges for Se						
208.00	.7			208.00-	100.0	451000 General Government	624.00	.7	527.00	.6	97.00-	15.5
2,308.00	7.4	2,920.00	9.1	612.00	26.5	454000 Health Care Services	6,924.00	7.4	5,290.00	5.7	1,634.00-	23.6
2,516.00	8.1	2,920.00	9.1	404.00	16.1	450000 Public Charges for Se	7,548.00	8.1	5,817.00	6.3	1,731.00-	22.9
						460000 Interest and Other Re						
367.00	1.2	630.00	2.0	263.00	71.7	462000 Rent Revenue	1,101.00	1.2	1,260.00	1.4	159.00	14.4
367.00	1.2	630.00	2.0	263.00	71.7	460000 Interest and Other Re	1,101.00	1.2	1,260.00	1.4	159.00	14.4
						470000 Interdepartmental Rev						
1,000.00	3.2	1,144.06	3.6	144.06	14.4	476000 Other Interdepartmen	3,000.00	3.2	3,743.46	4.0	743.46	24.8
1,000.00	3.2	1,144.06	3.6	144.06	14.4	470000 Interdepartmental Rev	3,000.00	3.2	3,743.46	4.0	743.46	24.8
31,249.00	100.0	32,060.06	100.0	811.06	2.6	400000 Revenues	93,747.00	100.0	92,918.46	100.0	828.54-	.9
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
20,698.00	66.2	20,620.40	64.3	77.60	.4	511000 Wages	64,065.00	68.3	63,825.01	68.7	239.99	.4
2,960.00	9.5	2,944.91	9.2	15.09	.5	512000 Benefits	9,162.00	9.8	9,113.66	9.8	48.34	.5
23,658.00	75.7	23,565.31	73.5	92.69	.4	510000 Personnel Related Exp	73,227.00	78.1	72,938.67	78.5	288.33	.4
						530000 Operating Expenses						
2,083.00	6.7	1,041.72	3.2	1,041.28	50.0	531000 Purchased Services	6,249.00	6.7	4,989.72	5.4	1,259.28	20.2
55.00	.2			55.00	100.0	532000 Repair & Maintenance	165.00	.2	109.44	.1	55.56	33.7
330.00	1.1	542.91	1.7	212.91-	64.5	533000 General Operating	990.00	1.1	624.99	.7	365.01	36.9
2,468.00	7.9	1,584.63	4.9	883.37	35.8	530000 Operating Expenses	7,404.00	7.9	5,724.15	6.2	1,679.85	22.7
						550000 Interdepartmental Cha						
2,950.00	9.4	2,943.20	9.2	6.80	.2	551000 Employee Related Ins	8,850.00	9.4	8,829.58	9.5	20.42	.2
118.00	.4	117.17	.4	.83	.7	551900 Insurance Charges	353.00	.4	351.47	.4	1.53	.4
712.00	2.3	612.08	1.9	99.92	14.0	553000 System Operation Cha	2,136.00	2.3	2,164.24	2.3	28.24-	1.3

Court Commissioner

Budget	%	Actual	%	Variance	%	Description	Budget	%	Actual	%	Variance	%
Current Period		Current Period		Current Period			Year to Date		Year to Date		Year-to-Date	
3,780.00	12.1	3,672.45	11.5	107.55	2.8	550000 Interdepartmental Cha	11,339.00	12.1	11,345.29	12.2	6.29-	.1
						560000 Capital Outlay						
						570000 Depreciation						
29,906.00	95.7	28,822.39	89.9	1,083.61	3.6	500000 Expense/Expenditure	91,970.00	98.1	90,008.11	96.9	1,961.89	2.1
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
<u>1,343.00</u>	<u>4.3</u>	<u>3,237.67</u>	<u>10.1</u>	<u>1,894.67</u>	<u>141.1</u>	Current Change in Fund Balance	<u>1,777.00</u>	<u>1.9</u>	<u>2,910.35</u>	<u>3.1</u>	<u>1,133.35</u>	<u>63.8</u>

**VARIANCE REPORT FOR DEPARTMENT -- DISTRICT ATTORNEY
FOR THE QUARTER ENDING 03/31/2024**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
X	Intergovernmental Revenues		
	State Grants	93,491.01	Finance needs to do an entry to adjust 2023 final payment received in 2024 to receivable.
	Personnel Related Expenditure		
	Wages	6,269.93	Less than budgeted wages
	Benefits	1,109.75	Less than budgeted wages
	Interdepartmental Charges		
	Employee Related Insurance	(1,381.40)	More insurance costs than budgeted for based on employee insurance selections
	Variances Less Than Justification Threshold	545.77	
	TOTAL	100,035.06 Positive	

District Attorney

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
71,909.00	94.9	71,909.00	41.9			411000 Property Tax Levy	215,725.00	94.9	215,725.00	67.2		
71,909.00	94.9	71,909.00	41.9			410000 Taxes	215,725.00	94.9	215,725.00	67.2		
						420000 Intergovernmental Rev						
		93,491.01	54.5	93,491.01		423000 State Grants			93,491.01	29.1	93,491.01	
		93,491.01	54.5	93,491.01		420000 Intergovernmental Rev			93,491.01	29.1	93,491.01	
						450000 Public Charges for Se						
3,833.00	5.1	6,146.70	3.6	2,313.70	60.4	451000 General Government	11,499.00	5.1	11,867.71	3.7	368.71	3.2
3,833.00	5.1	6,146.70	3.6	2,313.70	60.4	450000 Public Charges for Se	11,499.00	5.1	11,867.71	3.7	368.71	3.2
						460000 Interest and Other Re						
						466000 Other Miscellaneous			.60		.60	
						460000 Interest and Other Re			.60		.60	
						470000 Interdepartmental Rev						
17.00		9.00		8.00-	47.1	476000 Other Interdepartmen	51.00		9.00		42.00-	82.4
17.00		9.00		8.00-	47.1	470000 Interdepartmental Rev	51.00		9.00		42.00-	82.4
75,759.00	100.0	171,555.71	100.0	95,796.71	126.4	400000 Revenues	227,275.00	100.0	321,093.32	100.0	93,818.32	41.3
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
56,057.00	74.0	52,194.72	30.4	3,862.28	6.9	511000 Wages	173,511.00	76.3	167,241.07	52.1	6,269.93	3.6
7,955.00	10.5	7,333.97	4.3	621.03	7.8	512000 Benefits	24,622.00	10.8	23,512.25	7.3	1,109.75	4.5
64,012.00	84.5	59,528.69	34.7	4,483.31	7.0	510000 Personnel Related Exp	198,133.00	87.2	190,753.32	59.4	7,379.68	3.7
						530000 Operating Expenses						
1,942.00	2.6	2,275.14	1.3	333.14-	17.2	531000 Purchased Services	5,826.00	2.6	6,229.91	1.9	403.91-	6.9
292.00	.4	320.59	.2	28.59-	9.8	532000 Repair & Maintenance	876.00	.4	1,060.99	.3	184.99-	21.1
2,313.00	3.1	2,628.30	1.5	315.30-	13.6	533000 General Operating	5,670.00	2.5	4,929.54	1.5	740.46	13.1
4,547.00	6.0	5,224.03	3.0	677.03-	14.9	530000 Operating Expenses	12,372.00	5.4	12,220.44	3.8	151.56	1.2
						550000 Interdepartmental Cha						
14,652.00	19.3	15,110.44	8.8	458.44-	3.1	551000 Employee Related Ins	43,957.00	19.3	45,338.40	14.1	1,381.40-	3.1
300.00	.4	299.59	.2	.41	.1	551900 Insurance Charges	899.00	.4	898.69	.3	.31	
8.00				8.00	100.0	552000 Repairs & Maintenanc	24.00				24.00	100.0
1,858.00	2.5	1,899.33	1.1	41.33-	2.2	553000 System Operation Cha	5,572.00	2.5	5,529.41	1.7	42.59	.8

District Attorney

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
16,818.00	22.2	17,309.36	10.1	491.36-	2.9	550000 Interdepartmental Cha	50,452.00	22.2	51,766.50	16.1	1,314.50-	2.6
						560000 Capital Outlay						
						570000 Depreciation						
85,377.00	112.7	82,062.08	47.8	3,314.92	3.9	500000 Expense/Expenditure	260,957.00	114.8	254,740.26	79.3	6,216.74	2.4
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
<u>9,618.00-</u>	<u>12.7</u>	<u>89,493.63</u>	<u>52.2</u>	<u>99,111.63</u>	<u>*****</u>	Current Change in Fund Balance	<u>33,682.00-</u>	<u>14.8</u>	<u>66,353.06</u>	<u>20.7</u>	<u>100,035.06</u>	<u>297.0</u>

**VARIANCE REPORT FOR DEPARTMENT -- FINANCE
FOR THE QUARTER ENDING 03/31/2024**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Interest and Other Revenue		
	Other Misc. Revenue	1,717.65	Pcard revenue pacing above budget
	Interdepartmental Revenue		
	Other Interdept'l Revenue	(26,554.01)	Less than budgeted support for outsourced billing and consulting. Offset by corresponding favorable variance in Purchased Services
	Personnel Related Expenditure		
	Wages	76,215.13	Vacancies
	Benefits	11,634.14	Vacancies
	Operating Expenses		
	Purchased Services	21,580.73	See Other Interdepartmental Revenue above
X	General Operating	13,455.94	Computers
	Interdepartmental Charges		
	Employee Related Insurance	25,257.44	Vacancies
	Variances Less Than Justification Threshold	(40,420.92)	
	TOTAL	82,886.10 Positive	

Finance

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
109,761.00	61.6	109,761.00	64.7			411000 Property Tax Levy	329,283.00	61.1	329,283.00	64.1		
109,761.00	61.6	109,761.00	64.7			410000 Taxes	329,283.00	61.1	329,283.00	64.1		
						420000 Intergovernmental Rev						
5,970.00	3.3	6,075.57	3.6	105.57	1.8	426000 Chges - Other Local	17,910.00	3.3	17,624.57	3.4	285.43-	1.6
5,970.00	3.3	6,075.57	3.6	105.57	1.8	420000 Intergovernmental Rev	17,910.00	3.3	17,624.57	3.4	285.43-	1.6
						450000 Public Charges for Se						
						460000 Interest and Other Re						
3,750.00	2.1	3,175.20	1.9	574.80-	15.3	466000 Other Miscellaneous	11,250.00	2.1	12,967.65	2.5	1,717.65	15.3
3,750.00	2.1	3,175.20	1.9	574.80-	15.3	460000 Interest and Other Re	11,250.00	2.1	12,967.65	2.5	1,717.65	15.3
						470000 Interdepartmental Rev						
58,782.00	33.0	50,517.05	29.8	8,264.95-	14.1	476000 Other Interdepartmen	180,611.00	33.5	154,056.99	30.0	26,554.01-	14.7
58,782.00	33.0	50,517.05	29.8	8,264.95-	14.1	470000 Interdepartmental Rev	180,611.00	33.5	154,056.99	30.0	26,554.01-	14.7
178,263.00	100.0	169,528.82	100.0	8,734.18-	4.9	400000 Revenues	539,054.00	100.0	513,932.21	100.0	25,121.79-	4.7
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
119,129.00	66.8	95,667.19	56.4	23,461.81	19.7	511000 Wages	368,732.00	68.4	292,694.50	57.0	76,037.50	20.6
17,036.00	9.6	13,466.67	7.9	3,569.33	21.0	512000 Benefits	52,729.00	9.8	41,094.86	8.0	11,634.14	22.1
136,165.00	76.4	109,133.86	64.4	27,031.14	19.9	510000 Personnel Related Exp	421,461.00	78.2	333,789.36	64.9	87,671.64	20.8
						530000 Operating Expenses						
19,052.00	10.7	14,201.54	8.4	4,850.46	25.5	531000 Purchased Services	48,756.00	9.0	27,175.27	5.3	21,580.73	44.3
137.00	.1	944.60	.6	807.60-	589.5	532000 Repair & Maintenance	411.00	.1	1,134.36	.2	723.36-	176.0
6,302.00	3.5	156.50	.1	6,145.50	97.5	533000 General Operating	14,047.00	2.6	591.06	.1	13,455.94	95.8
233.00	.1	233.26	.1	.26-	.1	534000 Fixed Charges	699.00	.1	933.04	.2	234.04-	33.5
25,724.00	14.4	15,535.90	9.2	10,188.10	39.6	530000 Operating Expenses	63,913.00	11.9	29,833.73	5.8	34,079.27	53.3
						550000 Interdepartmental Cha						
25,437.00	14.3	17,301.81	10.2	8,135.19	32.0	551000 Employee Related Ins	76,313.00	14.2	51,055.56	9.9	25,257.44	33.1
393.00	.2	393.08	.2	.08-		551900 Insurance Charges	1,179.00	.2	1,179.28	.2	.28-	
5,388.00	3.0	5,387.92	3.2	.08		553000 System Operation Cha	16,164.00	3.0	16,503.40	3.2	339.40-	2.1
2.00		1.58		.42	21.0	556000 Other Interdepartmen	6.00		4.78		1.22	20.3
31,220.00	17.5	23,084.39	13.6	8,135.61	26.1	550000 Interdepartmental Cha	93,662.00	17.4	68,743.02	13.4	24,918.98	26.6

Finance

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						560000 Capital Outlay						
						570000 Depreciation						
193,109.00	108.3	147,754.15	87.2	45,354.85	23.5	500000 Expense/Expenditure	579,036.00	107.4	432,366.11	84.1	146,669.89	25.3
						600000 Other Financing Source						
						630000 Operat'g Transfers fr						
12,491.00	7.0			12,491.00	100.0	631000 General Fund	38,662.00	7.2			38,662.00	100.0
12,491.00	7.0			12,491.00	100.0	630000 Operat'g Transfers fr	38,662.00	7.2			38,662.00	100.0
12,491.00	7.0			12,491.00	100.0	600000 Other Financing Source	38,662.00	7.2			38,662.00	100.0
						700000 Other Financing Uses						
						720000 Oper'tg Transfer to O						
						900000 Statistical Accounts O						
						960000 GASB Statistical Data						
<u>2,355.00-</u>	<u>1.3</u>	<u>21,774.67</u>	<u>12.8</u>	<u>24,129.67</u>	<u>*****</u>	Current Change in Fund Balance	<u>1,320.00-</u>	<u>.2</u>	<u>81,566.10</u>	<u>15.9</u>	<u>82,886.10</u>	<u>*****</u>

**VARIANCE REPORT FOR DEPARTMENT -- HUMAN RESOURCES DEPARTMENT
FOR THE QUARTER ENDING 03/31/2024**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Personnel Related Expenditure		
	Wages	17,439.82	Position Vacancy
	Benefits	3,920.37	Position Vacancy
	Operating Expenses		
X	Purchased Services	6,728.40	Consulting is down. Contracted Services will be used as a part of EE Summit in Q4 of 2024
	Repairs and Maintenance	1,045.49	Expense charged to Leases, transfer money from this line item to Leases
X	General Operating	14,650.61	Advertising below budget, Recognition and Supplies below due to adequate supplies and change in vendor. Department training costs will be utilized throughout balance of year.
	Interdepartmental Charges		
	Employee Related Insurance	6,290.51	Position Vacancy
	Variiances Less Than Justification Threshold	(13,851.19)	
	TOTAL	36,224.01 Positive	

Human Resources Department

Budget	%	Actual	%	Variance	%	Description	Budget	%	Actual	%	Variance	%
Current Period		Current Period		Current Period			Year to Date		Year to Date		Year-to-Date	
						400000 Revenues						
						410000 Taxes						
54,909.00	83.7	54,909.00	83.7			411000 Property Tax Levy	164,725.00	83.7	164,725.00	83.7		
54,909.00	83.7	54,909.00	83.7			410000 Taxes	164,725.00	83.7	164,725.00	83.7		
						450000 Public Charges for Se						
						460000 Interest and Other Re						
						466000 Other Miscellaneous			1.61		1.61	
						460000 Interest and Other Re			1.61		1.61	
						470000 Interdepartmental Rev						
10,693.00	16.3	10,693.33	16.3	.33		476000 Other Interdepartmen	32,079.00	16.3	32,080.03	16.3	1.03	
10,693.00	16.3	10,693.33	16.3	.33		470000 Interdepartmental Rev	32,079.00	16.3	32,080.03	16.3	1.03	
65,602.00	100.0	65,602.33	100.0	.33		400000 Revenues	196,804.00	100.0	196,806.64	100.0	2.64	
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
38,118.00	58.1	29,884.33	45.6	8,233.67	21.6	511000 Wages	117,984.00	60.0	100,544.18	51.1	17,439.82	14.8
5,451.00	8.3	3,865.97	5.9	1,585.03	29.1	512000 Benefits	16,872.00	8.6	12,951.63	6.6	3,920.37	23.2
43,569.00	66.4	33,750.30	51.4	9,818.70	22.5	510000 Personnel Related Exp	134,856.00	68.5	113,495.81	57.7	21,360.19	15.8
						530000 Operating Expenses						
7,083.00	10.8	4,162.71	6.3	2,920.29	41.2	531000 Purchased Services	21,249.00	10.8	14,520.60	7.4	6,728.40	31.7
333.00	.5	92.29	.1	240.71	72.3	532000 Repair & Maintenance	999.00	.5	46.49-		1,045.49	104.7
5,498.00	8.4	1,279.64	2.0	4,218.36	76.7	533000 General Operating	17,537.00	8.9	2,886.39	1.5	14,650.61	83.5
		209.13	.3	209.13-		534000 Fixed Charges			627.39	.3	627.39-	
12,914.00	19.7	5,743.77	8.8	7,170.23	55.5	530000 Operating Expenses	39,785.00	20.2	17,987.89	9.1	21,797.11	54.8
						550000 Interdepartmental Cha						
10,223.00	15.6	7,232.95	11.0	2,990.05	29.2	551000 Employee Related Ins	30,669.00	15.6	24,378.49	12.4	6,290.51	20.5
171.00	.3	170.49	.3	.51	.3	551900 Insurance Charges	513.00	.3	511.59	.3	1.41	.3
2,608.00	4.0	2,567.33	3.9	40.67	1.6	553000 System Operation Cha	7,824.00	4.0	7,614.53	3.9	209.47	2.7
1.00		.67		.33	33.0	556000 Other Interdepartmen	3.00		1.97		1.03	34.3
13,003.00	19.8	9,971.44	15.2	3,031.56	23.3	550000 Interdepartmental Cha	39,009.00	19.8	32,506.58	16.5	6,502.42	16.7
						560000 Capital Outlay						
						570000 Depreciation						

Human Resources Department

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
69,486.00	105.9	49,465.51	75.4	20,020.49	28.8	500000 Expense/Expenditure	213,650.00	108.6	163,990.28	83.3	49,659.72	23.2
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
6,551.00	10.0			6,551.00	100.0	631900 LFRF - General Fund	19,653.00	10.0	6,214.65	3.2	13,438.35	68.4
6,551.00	10.0			6,551.00	100.0	630000 Opt'g Transfers from	19,653.00	10.0	6,214.65	3.2	13,438.35	68.4
6,551.00	10.0			6,551.00	100.0	600000 Other Financing Source	19,653.00	10.0	6,214.65	3.2	13,438.35	68.4
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
<u>2,667.00</u>	<u>4.1</u>	<u>16,136.82</u>	<u>24.6</u>	<u>13,469.82</u>	<u>505.1</u>	Current Change in Fund Balance	<u>2,807.00</u>	<u>1.4</u>	<u>39,031.01</u>	<u>19.8</u>	<u>36,224.01</u>	<u>*****</u>

**VARIANCE REPORT FOR DEPARTMENT -- MEDICAL EXAMINER
FOR THE QUARTER ENDING 03/31/2024**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Interest and Other Revenue		
	Other Misc. Revenue	4,083.65	More than budgeted cremation permits have been done so far this quarter.
	Interdepartmental Revenue		
X	Other Interdept'l Revenue	(5,000.00)	Have not had any autopsies that fit the Overdose Fatality grant specifications to claim at this time.
	Personnel Related Expenditure		
	Wages	(1,166.84)	Going to more than anticipated death calls.
	Operating Expenses		
X	General Operating	1,445.97	Less than budgeted mileage, seminars, and training. This should even out by year end.
	Variiances Less Than Justification Threshold	1,222.39	
	TOTAL	585.17 Postive	

Medical Examiner

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
13,318.00	41.7	13,318.00	47.9			411000 Property Tax Levy	39,954.00	46.5	39,954.00	47.0		
13,318.00	41.7	13,318.00	47.9			410000 Taxes	39,954.00	46.5	39,954.00	47.0		
						420000 Intergovernmental Rev						
						450000 Public Charges for Se						
						460000 Interest and Other Re						
13,652.00	42.7	14,488.17	52.1	836.17	6.1	466000 Other Miscellaneous	40,956.00	47.7	45,039.65	53.0	4,083.65	10.0
13,652.00	42.7	14,488.17	52.1	836.17	6.1	460000 Interest and Other Re	40,956.00	47.7	45,039.65	53.0	4,083.65	10.0
						470000 Interdepartmental Rev						
5,000.00	15.6			5,000.00-	100.0	476000 Other Interdepartmen	5,000.00	5.8			5,000.00-	100.0
5,000.00	15.6			5,000.00-	100.0	470000 Interdepartmental Rev	5,000.00	5.8			5,000.00-	100.0
31,970.00	100.0	27,806.17	100.0	4,163.83-	13.0	400000 Revenues	85,910.00	100.0	84,993.65	100.0	916.35-	1.1
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
11,197.00	35.0	11,426.92	41.1	229.92-	2.1	511000 Wages	34,657.00	40.3	35,823.84	42.1	1,166.84-	3.4
829.00	2.6	822.29	3.0	6.71	.8	512000 Benefits	2,565.00	3.0	2,579.92	3.0	14.92-	.6
12,026.00	37.6	12,249.21	44.1	223.21-	1.9	510000 Personnel Related Exp	37,222.00	43.3	38,403.76	45.2	1,181.76-	3.2
						530000 Operating Expenses						
8,709.00	27.2	12,566.84	45.2	3,857.84-	44.3	531000 Purchased Services	26,127.00	30.4	25,494.85	30.0	632.15	2.4
10.00				10.00	100.0	532000 Repair & Maintenance	30.00				30.00	100.0
1,552.00	4.9	1,006.94	3.6	545.06	35.1	533000 General Operating	5,082.00	5.9	3,636.03	4.3	1,445.97	28.5
10,271.00	32.1	13,573.78	48.8	3,302.78-	32.2	530000 Operating Expenses	31,239.00	36.4	29,130.88	34.3	2,108.12	6.7
						550000 Interdepartmental Cha						
2,269.00	7.1	2,066.72	7.4	202.28	8.9	551000 Employee Related Ins	6,807.00	7.9	6,204.09	7.3	602.91	8.9
97.00	.3	95.91	.3	1.09	1.1	551900 Insurance Charges	291.00	.3	287.81	.3	3.19	1.1
1,917.00	6.0	1,964.73	7.1	47.73-	2.5	553000 System Operation Cha	5,751.00	6.7	5,781.94	6.8	30.94-	.5
4,283.00	13.4	4,127.36	14.8	155.64	3.6	550000 Interdepartmental Cha	12,849.00	15.0	12,273.84	14.4	575.16	4.5
						560000 Capital Outlay						
						570000 Depreciation						

Medical Examiner

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
26,580.00	83.1	29,950.35	107.7	3,370.35-	12.7	500000 Expense/Expenditure	81,310.00	94.6	79,808.48	93.9	1,501.52	1.8
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
<u>5,390.00</u>	<u>16.9</u>	<u>2,144.18-</u>	<u>7.7</u>	<u>7,534.18-</u>	<u>139.8</u>	Current Change in Fund Balance	<u>4,600.00</u>	<u>5.4</u>	<u>5,185.17</u>	<u>6.1</u>	<u>585.17</u>	<u>12.7</u>

**VARIANCE REPORT FOR DEPARTMENT -- NON-DEPARTMENTAL
FOR THE QUARTER ENDING 03/31/2024**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
X	Intergovernmental Revenues		
	Federal Grants	211,644.84	Taskforce drawdowns not budgeted due to uncertain timing
	Public Charges for Services		
	General Government	(3,929.00)	Land Records fee less than budgeted
	Interest and Other Revenue		
	Interest Income	1,038,767.37	Higher rates/balances than budgeted
	Interest Income - Taxes	(10,113.94)	Lower delinquent tax balance than budgeted
	Penalty - Taxes	(8,061.83)	Lower delinquent tax balance than budgeted
	Other Misc. Revenue	994,852.66	Payout of 2023 TIF Closures - City of Sheboygan
X	Operating Expenses		
	General Operating	1,598,669.47	Timing of Library payment
	Variances Less Than Justification Threshold	114,668.41	
	TOTAL	3,936,497.98	Positive

Non-Departmental

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
216,346.00-	288.3	216,346.00-	11.8			411000 Property Tax Levy	649,038.00-	210.2	649,038.00-	25.6		
						413000 Interest & Penalty o			3.77		3.77	
216,346.00-	288.3	216,346.00-	11.8			410000 Taxes	649,038.00-	210.2	649,034.23-	25.6	3.77	
						420000 Intergovernmental Rev						
161,095.00	214.7	561,649.37	30.7	400,554.37	248.6	421000 Federal Grants	566,903.00	183.6	778,547.84	30.8	211,644.84	37.3
161,095.00	214.7	561,649.37	30.7	400,554.37	248.6	420000 Intergovernmental Rev	566,903.00	183.6	778,547.84	30.8	211,644.84	37.3
						450000 Public Charges for Se						
9,142.00	12.2	8,424.00	.5	718.00-	7.9	451000 General Government	27,425.00	8.9	23,496.00	.9	3,929.00-	14.3
11,619.00	15.5	11,528.09	.6	90.91-	.8	452000 Public Safety	34,857.00	11.3	34,288.14	1.4	568.86-	1.6
20,761.00	27.7	19,952.09	1.1	808.91-	3.9	450000 Public Charges for Se	62,282.00	20.2	57,784.14	2.3	4,497.86-	7.2
						460000 Interest and Other Re						
51,235.00	68.3	449,907.85	24.6	398,672.85	778.1	461000 Interest Income	153,705.00	49.8	1,192,472.37	47.1	1,038,767.37	675.8
27,083.00	36.1	30,457.56	1.7	3,374.56	12.5	461100 Interest Inc - Taxes	81,249.00	26.3	71,135.06	2.8	10,113.94-	12.4
14,667.00	19.5	15,585.90	.9	918.90	6.3	461105 Penalty - Taxes	44,001.00	14.3	35,939.17	1.4	8,061.83-	18.3
16,539.00	22.0	965,784.16	52.9	949,245.16	*****	466000 Other Miscellaneous	49,617.00	16.1	1,044,469.66	41.3	994,852.66	*****
109,524.00	146.0	1,461,735.47	80.0	1,352,211.47	*****	460000 Interest and Other Re	328,572.00	106.4	2,344,016.26	92.6	2,015,444.26	613.4
						470000 Interdepartmental Rev						
75,034.00	100.0	1,826,990.93	100.0	1,751,956.93	*****	400000 Revenues	308,719.00	100.0	2,531,314.01	100.0	2,222,595.01	719.9
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
						530000 Operating Expenses						
84.00	.1	199.65		115.65-	137.7	532000 Repair & Maintenance	252.00	.1	705.68		453.68-	180.0
1,756,868.00	*****	206,682.37	11.3	1,550,185.63	88.2	533000 General Operating	2,071,623.00	671.0	472,953.53	18.7	1,598,669.47	77.2
1,756,952.00	*****	206,882.02	11.3	1,550,069.98	88.2	530000 Operating Expenses	2,071,875.00	671.1	473,659.21	18.7	1,598,215.79	77.1
						550000 Interdepartmental Cha						
253.00	.3	251.92		1.08	.4	551900 Insurance Charges	757.00	.2	755.72		1.28	.2
15.00				15.00	100.0	552000 Repairs & Maintenanc	45.00				45.00	100.0
268.00	.4	251.92		16.08	6.0	550000 Interdepartmental Cha	802.00	.3	755.72		46.28	5.8
						560000 Capital Outlay						

Non-Departmental

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						570000 Depreciation						
						580000 Debt Service						
333.00	.4	1,383.00	.1	1,050.00-	315.3	582000 Interest	999.00	.3	1,383.00	.1	384.00-	38.4
333.00	.4	1,383.00	.1	1,050.00-	315.3	580000 Debt Service	999.00	.3	1,383.00	.1	384.00-	38.4
						599001 Expense Budget Target						
1,757,553.00	*****	208,516.94	11.4	1,549,036.06	88.1	500000 Expense/Expenditure	2,073,676.00	671.7	475,797.93	18.8	1,597,878.07	77.1
						600000 Other Financing Source						
						630000 Operat'g Transfers fr						
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
88,790.00	118.3	42,844.52	2.3	45,945.48	51.7	721000 General Fund	266,373.00	86.3	119,167.79	4.7	147,205.21	55.3
23,628.00	31.5	193,420.00	10.6	169,792.00-	718.6	721900 LFRF - General Fund	70,884.00	23.0	199,634.65	7.9	128,750.65-	181.6
66,387.00	88.5	65,048.16	3.6	1,338.84	2.0	722000 Special Revenue Fund	199,161.00	64.5	154,545.19	6.1	44,615.81	22.4
121,108.00	161.4	45,566.00	2.5	75,542.00	62.4	724403 Fund Transfer Out	6,317,758.00	*****	6,091,132.00	240.6	226,626.00	3.6
4,461.00-	5.9	240,706.04	13.2	245,167.04-	*****	725000 Enterprise Fund	70,235.00	22.8	240,706.04	9.5	170,471.04-	242.7
2,433.00	3.2	8,120.00	.4	5,687.00-	233.7	726000 Internal Services Fu	7,299.00	2.4	10,499.43	.4	3,200.43-	43.8
297,885.00	397.0	595,704.72	32.6	297,819.72-	100.0	720000 Transfer to Other Fun	6,931,710.00	*****	6,815,685.10	269.3	116,024.90	1.7
297,885.00	397.0	595,704.72	32.6	297,819.72-	100.0	700000 Other Financing Uses	6,931,710.00	*****	6,815,685.10	269.3	116,024.90	1.7
						900000 Statistical Accounts O						
						920000 HCC Statistical Infor						
1,980,404.00-	*****	1,022,769.27	56.0	3,003,173.27	151.6	Current Change in Fund Balance	8,696,667.00-	*****	4,760,169.02-	188.1	3,936,497.98	45.3

**VARIANCE REPORT FOR DEPARTMENT -- COUNTY PLANNING & RESOURCES
FOR THE QUARTER ENDING 03/31/2024**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Intergovernmental Revenues		
	Federal Grants	16,532.25	Higher than expected use of brownfield grant. Budget neutral.
X	State Grants	(38,994.88)	Primarily due to reverse entry of 2023 revenue which will be offset by reimbursement received in April.
X	Grants from Local Gov'ts	(1,539.14)	Primarily due to reverse entry of 2023 revenue which will be offset by reimbursement received in April.
	Charges - Other Local Gov'ts	42,279.96	Unexpected WDNR MDV program revenue.
	Licenses & Permits		
	Other Permits and Fees	10,476.43	Higher than expected permits thus far.
	Public Charges for Services		
X	Conservation and Development	(100,415.24)	The majority of this is from the tree sale. Revenue from orders taken in 2023 hasn't been transferred in yet. Our tree sale showed a positive variance between actual revenues and expenses. Finance recorded transfer entry in April.
	Interest and Other Revenue		
	Rent Revenue	2,500.00	More rentals at Marsh building than expected thus far.
	Other Misc. Revenue	1,140.16	Higher than expected resale of a former vehicle.
	Interdepartmental Revenue		
	Other Interdept'l Revenue	(2,295.00)	Have not received payment from Highway Department yet for annual nonmetallic mining permits.
	Personnel Related Expenditure		
	Wages	(17,596.44)	Payout for long-time retired employee. This should turn positive by year end.
	Operating Expenses		

Purchased Services	(18,064.01)	Higher than expected use of brownfield grant. Budget neutral.
Repairs and Maintenance	1,600.66	Less than expected use of repair and maintenance funds for our facilities.
General Operating	29,238.68	The majority of this is from the tree sale. Expenses from 2023 haven't been accounted for yet. Our tree sale showed a positive variance between actual revenues and expenses.
Interdepartmental Charges		
Employee Related Insurance	3,671.29	Due to retirement.
Repairs & Maintenance Charges	2,238.54	Less use of Highway Department for plowing & other services.
Capital Outlay	10,000.00	New trailer not purchased in 1st quarter.
Variances Less Than Justification Threshold	(3,465.73)	
TOTAL	(62,692.47) Negative	

County Planning & Resources

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
106,495.00	28.1	106,495.00	45.1			411000 Property Tax Levy	319,485.00	48.7	319,485.00	54.5		
106,495.00	28.1	106,495.00	45.1			410000 Taxes	319,485.00	48.7	319,485.00	54.5		
						420000 Intergovernmental Rev						
8,953.00	2.4	43,389.25	18.4	34,436.25	384.6	421000 Federal Grants	26,857.00	4.1	43,389.25	7.4	16,532.25	61.6
40,449.00	10.7	42,321.19	17.9	1,872.19	4.6	423000 State Grants	48,477.00	7.4	9,482.12	1.6	38,994.88-	80.4
						425000 Grants from Local Go			1,539.14-	.3	1,539.14-	
		9,948.60	4.2	9,948.60		426000 Chges - Other Local			42,279.96	7.2	42,279.96	
49,402.00	13.0	95,659.04	40.6	46,257.04	93.6	420000 Intergovernmental Rev	75,334.00	11.5	93,612.19	16.0	18,278.19	24.3
						430000 Licenses and Permits						
27,787.00	7.3	22,587.65	9.6	5,199.35-	18.7	435000 Other Reg. Permit &	61,561.00	9.4	72,037.43	12.3	10,476.43	17.0
27,787.00	7.3	22,587.65	9.6	5,199.35-	18.7	430000 Licenses and Permits	61,561.00	9.4	72,037.43	12.3	10,476.43	17.0
						440000 Fines, Forfeits & Pen						
						441000 Law & Ordinance Viol			91.00		91.00	
						440000 Fines, Forfeits & Pen			91.00		91.00	
						450000 Public Charges for Se						
462.00	.1	396.58	.2	65.42-	14.2	451000 General Government	1,386.00	.2	1,302.96	.2	83.04-	6.0
185,000.00	48.7	17.06		184,982.94-	100.0	457000 Conservation and Dev	185,000.00	28.2	84,584.76	14.4	100,415.24-	54.3
185,462.00	48.9	413.64	.2	185,048.36-	99.8	450000 Public Charges for Se	186,386.00	28.4	85,887.72	14.7	100,498.28-	53.9
						460000 Interest and Other Re						
2,950.00	.8	4,300.00	1.8	1,350.00	45.8	462000 Rent Revenue	6,050.00	.9	8,550.00	1.5	2,500.00	41.3
17.00		50.00		33.00	194.1	465000 Donations	51.00		60.00		9.00	17.6
5,083.00	1.3	6,379.72	2.7	1,296.72	25.5	466000 Other Miscellaneous	5,249.00	.8	6,389.16	1.1	1,140.16	21.7
8,050.00	2.1	10,729.72	4.5	2,679.72	33.3	460000 Interest and Other Re	11,350.00	1.7	14,999.16	2.6	3,649.16	32.2
						470000 Interdepartmental Rev						
2,295.00	.6			2,295.00-	100.0	476000 Other Interdepartmen	2,295.00	.3			2,295.00-	100.0
2,295.00	.6			2,295.00-	100.0	470000 Interdepartmental Rev	2,295.00	.3			2,295.00-	100.0
379,491.00	100.0	235,885.05	100.0	143,605.95-	37.8	400000 Revenues	656,411.00	100.0	586,112.50	100.0	70,298.50-	10.7
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
86,309.00	22.7	100,286.53	42.5	13,977.53-	16.2	511000 Wages	243,915.00	37.2	261,837.48	44.7	17,922.48-	7.3

County Planning & Resources

Budget	%	Actual	%	Variance	%	Description	Budget	%	Actual	%	Variance	%
Current Period		Current Period		Current Period			Year to Date		Year to Date		Year-to-Date	
12,144.00	3.2	12,552.73	5.3	408.73-	3.4	512000 Benefits	34,319.00	5.2	35,246.53	6.0	927.53-	2.7
98,453.00	25.9	112,839.26	47.8	14,386.26-	14.6	510000 Personnel Related Exp	278,234.00	42.4	297,084.01	50.7	18,850.01-	6.8
						530000 Operating Expenses						
17,652.00	4.7	39,069.43	16.6	21,417.43-	121.3	531000 Purchased Services	48,953.00	7.5	67,017.01	11.4	18,064.01-	36.9
36,137.00	9.5	12,080.41	5.1	24,056.59	66.6	532000 Repair & Maintenance	45,705.00	7.0	44,104.34	7.5	1,600.66	3.5
71,883.87	18.9	17,913.49	7.6	53,970.38	75.1	533000 General Operating	85,994.77	13.1	56,756.09	9.7	29,238.68	34.0
517.00	.1	372.09	.2	144.91	28.0	534000 Fixed Charges	2,451.00	.4	1,941.65	.3	509.35	20.8
126,189.87	33.3	69,435.42	29.4	56,754.45	45.0	530000 Operating Expenses	183,103.77	27.9	169,819.09	29.0	13,284.68	7.3
						550000 Interdepartmental Cha						
23,193.00	6.1	21,918.80	9.3	1,274.20	5.5	551000 Employee Related Ins	69,580.00	10.6	65,908.71	11.2	3,671.29	5.3
1,298.00	.3	1,297.08	.5	.92	.1	551900 Insurance Charges	3,892.00	.6	3,891.28	.7	.72	
4,701.00	1.2	1,186.09	.5	3,514.91	74.8	552000 Repairs & Maintenanc	8,101.00	1.2	5,862.46	1.0	2,238.54	27.6
6,596.00	1.7	6,631.33	2.8	35.33-	.5	553000 System Operation Cha	19,788.00	3.0	19,556.63	3.3	231.37	1.2
12.00		1.34		10.66	88.8	556000 Other Interdepartmen	36.00		3.94		32.06	89.1
35,800.00	9.4	31,034.64	13.2	4,765.36	13.3	550000 Interdepartmental Cha	101,397.00	15.4	95,223.02	16.2	6,173.98	6.1
						560000 Capital Outlay						
10,000.00	2.6			10,000.00	100.0	565000 Machinery & Equipmen	10,000.00	1.5			10,000.00	100.0
10,000.00	2.6			10,000.00	100.0	560000 Capital Outlay	10,000.00	1.5			10,000.00	100.0
						570000 Depreciation						
270,442.87	71.3	213,309.32	90.4	57,133.55	21.1	500000 Expense/Expenditure	572,734.77	87.3	562,126.12	95.9	10,608.65	1.9
						600000 Other Financing Source						
3,769.00	1.0			3,769.00	100.0	630000 Opt'g Transfers from						
						631500 Land Records Usage	11,307.00	1.7	8,304.38	1.4	3,002.62	26.6
3,769.00	1.0			3,769.00	100.0	630000 Opt'g Transfers from	11,307.00	1.7	8,304.38	1.4	3,002.62	26.6
3,769.00	1.0			3,769.00	100.0	600000 Other Financing Source	11,307.00	1.7	8,304.38	1.4	3,002.62	26.6
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
112,817.13	29.7	22,575.73	9.6	90,241.40-	80.0	Current Change in Fund Balance	94,983.23	14.5	32,290.76	5.5	62,692.47-	66.0

**VARIANCE REPORT FOR DEPARTMENT -- REGISTER OF DEEDS
FOR THE QUARTER ENDING 03/31/2024**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Public Charges for Services		
	General Government	(14,183.99)	Revenue fluctuates due to real estate and encumbrance activity which is based upon the local, state and national economy.
	Personnel Related Expenditure		
	Benefits	1,830.63	Savings from staffing vacancy.
	Operating Expenses		
	Purchased Services	37,891.24	Anticipated cost for 1st quarter less than anticipated, should even out by the end of the year.
	General Operating	(2,564.52)	Security paper that was ordered in 2023 was not invoiced until 2024. Due to the change in accounting for lease agreements and where the expenses were budgeted for 2024. Finance will do a journal entry to correct by the end of the second quarter.
	Fixed Charges	1,326.00	Due to the change in accounting for lease agreements and where the expenses were budgeted for 2024.
	Interdepartmental Charges		
	Employee Related Insurance	11,982.60	Savings from staffing vacancy.
	Variances Less Than Justification Threshold	(23,854.36)	
	TOTAL	12,427.60 Positive	

Register Of Deeds

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
17,452.00-	28.8	17,452.00-	38.6			411000 Property Tax Levy	52,355.00-	28.8	52,355.00-	31.3		
17,452.00-	28.8	17,452.00-	38.6			410000 Taxes	52,355.00-	28.8	52,355.00-	31.3		
						420000 Intergovernmental Rev						
						450000 Public Charges for Se						
78,014.00	128.8	62,644.05	138.6	15,369.95-	19.7	451000 General Government	234,042.00	128.8	219,858.01	131.3	14,183.99-	6.1
78,014.00	128.8	62,644.05	138.6	15,369.95-	19.7	450000 Public Charges for Se	234,042.00	128.8	219,858.01	131.3	14,183.99-	6.1
						460000 Interest and Other Re						
						470000 Interdepartmental Rev						
60,562.00	100.0	45,192.05	100.0	15,369.95-	25.4	400000 Revenues	181,687.00	100.0	167,503.01	100.0	14,183.99-	7.8
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
33,299.00	55.0	22,979.33	50.8	10,319.67	31.0	511000 Wages	92,657.00	51.0	92,515.18	55.2	141.82	.2
4,755.00	7.9	3,169.25	7.0	1,585.75	33.3	512000 Benefits	13,231.00	7.3	11,400.37	6.8	1,830.63	13.8
38,054.00	62.8	26,148.58	57.9	11,905.42	31.3	510000 Personnel Related Exp	105,888.00	58.3	103,915.55	62.0	1,972.45	1.9
						530000 Operating Expenses						
3,475.00	5.7	3,482.36	7.7	7.36-	.2	531000 Purchased Services	84,790.00	46.7	46,898.76	28.0	37,891.24	44.7
202.00	.3	182.89	.4	19.11	9.5	532000 Repair & Maintenance	1,056.00	.6	1,407.83	.8	351.83-	33.3
2,391.75	3.9	6,121.31	13.5	3,729.56-	155.9	533000 General Operating	6,622.75	3.6	9,187.27	5.5	2,564.52-	38.7
442.00	.7			442.00	100.0	534000 Fixed Charges	1,326.00	.7			1,326.00	100.0
6,510.75	10.8	9,786.56	21.7	3,275.81-	50.3	530000 Operating Expenses	93,794.75	51.6	57,493.86	34.3	36,300.89	38.7
						550000 Interdepartmental Cha						
12,312.00	20.3	7,955.73	17.6	4,356.27	35.4	551000 Employee Related Ins	36,936.00	20.3	24,953.40	14.9	11,982.60	32.4
215.00	.4	214.26	.5	.74	.3	551900 Insurance Charges	645.00	.4	642.66	.4	2.34	.4
4,885.00	8.1	4,782.97	10.6	102.03	2.1	553000 System Operation Cha	14,653.00	8.1	14,299.97	8.5	353.03	2.4
7.00		6.92		.08	1.1	556000 Other Interdepartmen	21.00		20.72		.28	1.3
17,419.00	28.8	12,959.88	28.7	4,459.12	25.6	550000 Interdepartmental Cha	52,255.00	28.8	39,916.75	23.8	12,338.25	23.6
						560000 Capital Outlay						
						570000 Depreciation						

Register Of Deeds

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
61,983.75	102.3	48,895.02	108.2	13,088.73	21.1	500000 Expense/Expenditure	251,937.75	138.7	201,326.16	120.2	50,611.59	20.1
						600000 Other Financing Source						
						630000 Operat'g Transfers fr						
						631500 Land Records Usage	61,055.00	33.6	37,055.00	22.1	24,000.00	39.3
						630000 Operat'g Transfers fr	61,055.00	33.6	37,055.00	22.1	24,000.00	39.3
						600000 Other Financing Source	61,055.00	33.6	37,055.00	22.1	24,000.00	39.3
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
<u>1,421.75-</u>	<u>2.3</u>	<u>3,702.97-</u>	<u>8.2</u>	<u>2,281.22-</u>	<u>160.5</u>	Current Change in Fund Balance	<u>9,195.75-</u>	<u>5.1</u>	<u>3,231.85</u>	<u>1.9</u>	<u>12,427.60</u>	<u>135.1</u>

**VARIANCE REPORT FOR DEPARTMENT -- SHERIFF
FOR THE QUARTER ENDING 03/31/2024**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Intergovernmental Revenues		
	Federal Grants	40,251.96	State match for payment of body cameras. This was not budgeted for.
X	State Grants	(13,128.47)	Less than budgeted hours for the Seatbelt grant. Some due time of the NextGen 911 grant. Budget was spread.
	Public Charges for Services		
	Public Safety	(54,404.15)	Less than budgeted collection of inmate related fees as well as lower than anticipated juvenile boards and ES Sanctions.
	Interest and Other Revenue		
	Rent Revenue	(1,344.36)	True up caused less than budgeted monthly tower rent revenue.
X	Other Misc. Revenue	21,698.12	Sold decommissioned squads. The budget will catch up.
	Personnel Related Expenditure		
	Wages	7,134.57	Due to vacancies in Corrections, Patrol and Dispatch. This would be a higher positive variance, but we have had \$66,012 in retirement pavouts so far this year.
	Overtime	(233,630.09)	Due to vacancies in Corrections, Patrol and Dispatch. Patrol has been guarding inmates far more than in the past. This is causing a large burden on overtime.
	Benefits	(19,669.24)	Due to vacancies in Corrections, Patrol and Dispatch.
	Operating Expenses		
X	Purchased Services	31,683.12	Due to timing of the budget of the NextGen 911 project.
	Repairs and Maintenance	(15,975.38)	Needed to purchase more than budgeted squad parts.
X	General Operating	42,354.08	Due to timing of purchasing equipment and general supplies. Also seeing a savings in fuel due to lower than budgeted gas prices.

	Interdepartmental Charges		
	Employee Related Insurance	66,954.46	Due to vacancies in Corrections, Patrol and Dispatch.
X	System Operation Charges	1,239.35	Less than anticipated printing needs for the department.
	Capital Outlay	(147,442.93)	Timing of purchases against budget for night vision goggles. Also, body cameras were purchased through a grant, but were not budgeted.
	Variances Less Than Justification Threshold	41,611.53	
	TOTAL	(232,667.43) Negative	

Sheriff

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
1,858,099.00	89.9	1,858,099.00	88.2			411000 Property Tax Levy	5,574,297.00	91.8	5,574,297.00	91.9		
1,858,099.00	89.9	1,858,099.00	88.2			410000 Taxes	5,574,297.00	91.8	5,574,297.00	91.9		
						420000 Intergovernmental Rev						
1,586.00	.1	45,009.96	2.1	43,423.96	*****	421000 Federal Grants	4,758.00	.1	45,009.96	.7	40,251.96	846.0
26,189.00	1.3	10,849.77	.5	15,339.23-	58.6	423000 State Grants	48,267.00	.8	35,138.53	.6	13,128.47-	27.2
27,775.00	1.3	55,859.73	2.7	28,084.73	101.1	420000 Intergovernmental Rev	53,025.00	.9	80,148.49	1.3	27,123.49	51.2
						440000 Fines, Forfeits & Pen						
		10.00		10.00		441000 Law & Ordinance Viol			30.00		30.00	
		10.00		10.00		440000 Fines, Forfeits & Pen			30.00		30.00	
						450000 Public Charges for Se						
76.00		24.00		52.00-	68.4	451000 General Government	226.00		222.04		3.96-	1.8
146,199.00	7.1	136,101.15	6.5	10,097.85-	6.9	452000 Public Safety	336,360.00	5.5	281,955.85	4.6	54,404.15-	16.2
208.00		218.09		10.09	4.9	454000 Health Care Services	624.00		778.29		154.29	24.7
146,483.00	7.1	136,343.24	6.5	10,139.76-	6.9	450000 Public Charges for Se	337,210.00	5.6	282,956.18	4.7	54,253.82-	16.1
						460000 Interest and Other Re						
6,753.00	.3	6,304.88	.3	448.12-	6.6	462000 Rent Revenue	20,259.00	.3	18,914.64	.3	1,344.36-	6.6
75.00		310.00		235.00	313.3	465000 Donations	225.00		396.79		171.79	76.4
28,406.00	1.4	49,634.09	2.4	21,228.09	74.7	466000 Other Miscellaneous	86,258.00	1.4	107,956.12	1.8	21,698.12	25.2
35,234.00	1.7	56,248.97	2.7	21,014.97	59.6	460000 Interest and Other Re	106,742.00	1.8	127,267.55	2.1	20,525.55	19.2
						470000 Interdepartmental Rev						
148.00		190.00		42.00	28.4	472000 Repairs & Maintenanc	444.00		210.00		234.00-	52.7
						474000 Public Safety Revenu	300.00				300.00-	100.0
134.00		60.00		74.00-	55.2	476000 Other Interdepartmen	402.00		80.00		322.00-	80.1
282.00		250.00		32.00-	11.3	470000 Interdepartmental Rev	1,146.00		290.00		856.00-	74.7
2,067,873.00	100.0	2,106,810.94	100.0	38,937.94	1.9	400000 Revenues	6,072,420.00	100.0	6,064,989.22	100.0	7,430.78-	.1
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
1,153,440.50	55.8	1,201,129.70	57.0	47,689.20-	4.1	511000 Wages	3,404,601.50	56.1	3,631,097.02	59.9	226,495.52-	6.7
194,944.00	9.4	201,689.19	9.6	6,745.19-	3.5	512000 Benefits	579,136.00	9.5	598,805.24	9.9	19,669.24-	3.4
1,348,384.50	65.2	1,402,818.89	66.6	54,434.39-	4.0	510000 Personnel Related Exp	3,983,737.50	65.6	4,229,902.26	69.7	246,164.76-	6.2

Sheriff

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						530000 Operating Expenses						
244,307.50	11.8	256,840.00	12.2	12,532.50-	5.1	531000 Purchased Services	721,399.50	11.9	689,716.38	11.4	31,683.12	4.4
13,691.00	.7	9,216.55	.4	4,474.45	32.7	532000 Repair & Maintenance	41,935.00	.7	57,910.38	1.0	15,975.38-	38.1
76,978.00	3.7	77,794.52	3.7	816.52-	1.1	533000 General Operating	284,248.00	4.7	241,893.92	4.0	42,354.08	14.9
35,683.00	1.7	38,298.03	1.8	2,615.03-	7.3	534000 Fixed Charges	107,046.00	1.8	107,870.60	1.8	824.60-	.8
370,659.50	17.9	382,149.10	18.1	11,489.60-	3.1	530000 Operating Expenses	1,154,628.50	19.0	1,097,391.28	18.1	57,237.22	5.0
						550000 Interdepartmental Cha						
257,842.00	12.5	235,088.05	11.2	22,753.95	8.8	551000 Employee Related Ins	772,982.00	12.7	706,027.54	11.6	66,954.46	8.7
12,977.00	.6	12,976.40	.6	.60		551900 Insurance Charges	38,930.00	.6	38,929.40	.6	.60	
217.00		821.31		604.31-	278.5	552000 Repairs & Maintenanc	651.00		1,497.93		846.93-	130.1
43,176.00	2.1	42,950.63	2.0	225.37	.5	553000 System Operation Cha	129,725.00	2.1	128,485.65	2.1	1,239.35	1.0
7,474.00	.4	7,480.90	.4	6.90-	.1	556000 Other Interdepartmen	23,111.00	.4	22,442.66	.4	668.34	2.9
321,686.00	15.6	299,317.29	14.2	22,368.71	7.0	550000 Interdepartmental Cha	965,399.00	15.9	897,383.18	14.8	68,015.82	7.0
						560000 Capital Outlay						
		2,996.94	.1	2,996.94-		565000 Machinery & Equipmen			115,345.93	1.9	115,345.93-	
426,851.00	20.6	153,153.00	7.3	273,698.00	64.1	567000 Vehicles	426,851.00	7.0	458,948.00	7.6	32,097.00-	7.5
426,851.00	20.6	156,149.94	7.4	270,701.06	63.4	560000 Capital Outlay	426,851.00	7.0	574,293.93	9.5	147,442.93-	34.5
						570000 Depreciation						
						580000 Debt Service						
2,467,581.00	119.3	2,240,435.22	106.3	227,145.78	9.2	500000 Expense/Expenditure	6,530,616.00	107.5	6,798,970.65	112.1	268,354.65-	4.1
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
37,500.00	1.8	37,500.00	1.8			631000 General Fund	37,500.00	.6	37,500.00	.6		
700.00				700.00	100.0	631500 Land Records Usage	700.00				700.00	100.0
145,218.00	7.0	192,220.00	9.1	47,002.00-	32.4	631900 LFRF - General Fund	148,402.00	2.4	192,220.00	3.2	43,818.00-	29.5
183,418.00	8.9	229,720.00	10.9	46,302.00-	25.2	630000 Opt'g Transfers from	186,602.00	3.1	229,720.00	3.8	43,118.00-	23.1
183,418.00	8.9	229,720.00	10.9	46,302.00-	25.2	600000 Other Financing Source	186,602.00	3.1	229,720.00	3.8	43,118.00-	23.1
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
216,290.00-	10.5	96,095.72	4.6	312,385.72	144.4	Current Change in Fund Balance	271,594.00-	4.5	504,261.43-	8.3	232,667.43-	85.7

**VARIANCE REPORT FOR DEPARTMENT -- TREASURER
FOR THE QUARTER ENDING 03/31/2024**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Personnel Related Expenditure		
	Wages	1,615.44	Budget versus actual variance. Additionally, LTE worked a few less hours than budgeted.
	Operating Expenses		
X	General Operating	4,128.28	Timing for several expenditures for office supplies, postage, and taxes. Land Information Council (LIC) items ordered came in under budget (742.00 + 2136.08 = \$2878.08)
	Interdepartmental Charges		
	Employee Related Insurance	6,342.30	Budget versus actual variance.
	Variances Less Than Justification Threshold	(3,441.28)	
	TOTAL	8,644.74 Positive	

Treasurer

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
51,579.00	96.1	51,930.91	99.4	351.91	.7	411000 Property Tax Levy	161,854.00	69.4	162,264.09	69.9	410.09	.3
15.00		32.39	.1	17.39	115.9	412000 Sales and Use	45.00		84.63		39.63	88.1
1,875.00	3.5	225.00	.4	1,650.00-	88.0	414000 In Rem Fees	1,875.00	.8	1,125.00	.5	750.00-	40.0
53,469.00	99.6	52,188.30	99.9	1,280.70-	2.4	410000 Taxes	163,774.00	70.2	163,473.72	70.4	300.28-	.2
						420000 Intergovernmental Rev						
						424900 State Gov't Payt Lie	68,800.00	29.5	68,023.44	29.3	776.56-	1.1
						420000 Intergovernmental Rev	68,800.00	29.5	68,023.44	29.3	776.56-	1.1
						430000 Licenses and Permits						
						450000 Public Charges for Se						
213.00	.4	53.00	.1	160.00-	75.1	451000 General Government	638.00	.3	573.00	.2	65.00-	10.2
213.00	.4	53.00	.1	160.00-	75.1	450000 Public Charges for Se	638.00	.3	573.00	.2	65.00-	10.2
						460000 Interest and Other Re						
13.00				13.00-	100.0	466000 Other Miscellaneous	38.00				38.00-	100.0
13.00				13.00-	100.0	460000 Interest and Other Re	38.00				38.00-	100.0
						470000 Interdepartmental Rev						
1.00				1.00-	100.0	473000 System Operation Rev	3.00				3.00-	100.0
1.00				1.00-	100.0	470000 Interdepartmental Rev	3.00				3.00-	100.0
53,696.00	100.0	52,241.30	100.0	1,454.70-	2.7	400000 Revenues	233,253.00	100.0	232,070.16	100.0	1,182.84-	.5
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
35,849.00	66.8	31,670.72	60.6	4,178.28	11.7	511000 Wages	99,753.00	42.8	98,137.56	42.3	1,615.44	1.6
5,021.00	9.4	4,410.33	8.4	610.67	12.2	512000 Benefits	13,973.00	6.0	13,643.32	5.9	329.68	2.4
40,870.00	76.1	36,081.05	69.1	4,788.95	11.7	510000 Personnel Related Exp	113,726.00	48.8	111,780.88	48.2	1,945.12	1.7
						530000 Operating Expenses						
2,316.00	4.3	2,692.62	5.2	376.62-	16.3	531000 Purchased Services	14,422.00	6.2	13,645.32	5.9	776.68	5.4
100.00	.2			100.00	100.0	532000 Repair & Maintenance	283.00	.1	126.89	.1	156.11	55.2
18,810.00	35.0	6,314.51	12.1	12,495.49	66.4	533000 General Operating	20,592.00	8.8	16,463.72	7.1	4,128.28	20.0
128.00	.2	127.71	.2	.29	.2	534000 Fixed Charges	384.00	.2	383.13	.2	.87	.2
4.00		2.08		1.92	48.0	535000 Bad Debt Expense	12.00		8.03		3.97	33.1
21,358.00	39.8	9,136.92	17.5	12,221.08	57.2	530000 Operating Expenses	35,693.00	15.3	30,627.09	13.2	5,065.91	14.2

Treasurer

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						
10,164.00	18.9	8,048.90	15.4	2,115.10	20.8	551000 Employee Related Ins	30,491.00	13.1	24,148.70	10.4	6,342.30	20.8
199.00	.4	198.33	.4	.67	.3	551900 Insurance Charges	597.00	.3	595.03	.3	1.97	.3
4,765.00	8.9	5,605.32	10.7	840.32-	17.6	553000 System Operation Cha	14,295.00	6.1	14,951.12	6.4	656.12-	4.6
133.00	.2	132.42	.3	.58	.4	556000 Other Interdepartmen	397.00	.2	397.22	.2	.22-	.1
15,261.00	28.4	13,984.97	26.8	1,276.03	8.4	550000 Interdepartmental Cha	45,780.00	19.6	40,092.07	17.3	5,687.93	12.4
						560000 Capital Outlay						
						570000 Depreciation						
						580000 Debt Service						
						599001 Expense Budget Target						
77,489.00	144.3	59,202.94	113.3	18,286.06	23.6	500000 Expense/Expenditure	195,199.00	83.7	182,500.04	78.6	12,698.96	6.5
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
15,835.00	29.5	5,344.52	10.2	10,490.48	66.2	631500 Land Records Usage	18,419.00	7.9	15,547.62	6.7	2,871.38	15.6
15,835.00	29.5	5,344.52	10.2	10,490.48	66.2	630000 Opt'g Transfers from	18,419.00	7.9	15,547.62	6.7	2,871.38	15.6
15,835.00	29.5	5,344.52	10.2	10,490.48	66.2	600000 Other Financing Source	18,419.00	7.9	15,547.62	6.7	2,871.38	15.6
7,958.00-	14.8	1,617.12-	3.1	6,340.88	79.7	Current Change in Fund Balance	56,473.00	24.2	65,117.74	28.1	8,644.74	15.3

**VARIANCE REPORT FOR DEPARTMENT -- UW EXTENSION
FOR THE QUARTER ENDING 03/31/2024**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Public Charges for Services		
	General Government	(4,933.18)	Not as much educational certificate fees received as anticipated.
	Interest and Other Revenue		
	Other Misc. Revenue	(2,504.46)	Postage grant carryover amount unspent was not as large as last year due to lower volumes in postage. 2nd half postage allocation amount will likely be larger.
	Personnel Related Expenditure		
	Wages	1,565.69	Some vacancies have factored in a smaller variance.
	Operating Expenses		
	General Operating	7,103.09	Food, office, postage, and computer system costs were lower than expected.
	Interdepartmental Charges		
	Employee Related Insurance	1,183.06	Some vacancies have factored in a smaller variance.
	Variances Less Than Justification Threshold	2,241.25	
	TOTAL	4,655.45	

UW Extension

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
33,944.00	77.5	33,944.00	94.5			411000 Property Tax Levy	101,832.00	90.5	101,832.00	96.5		
33,944.00	77.5	33,944.00	94.5			410000 Taxes	101,832.00	90.5	101,832.00	96.5		
						420000 Intergovernmental Rev						
						450000 Public Charges for Se						
6,217.00	14.2	1,640.00	4.6	4,577.00-	73.6	451000 General Government	7,051.00	6.3	2,117.82	2.0	4,933.18-	70.0
6,217.00	14.2	1,640.00	4.6	4,577.00-	73.6	450000 Public Charges for Se	7,051.00	6.3	2,117.82	2.0	4,933.18-	70.0
						460000 Interest and Other Re						
13.00		155.13	.4	142.13	*****	461000 Interest Income	38.00		442.25	.4	404.25	*****
3,642.00	8.3	191.68	.5	3,450.32-	94.7	466000 Other Miscellaneous	3,642.00	3.2	1,137.54	1.1	2,504.46-	68.8
3,655.00	8.3	346.81	1.0	3,308.19-	90.5	460000 Interest and Other Re	3,680.00	3.3	1,579.79	1.5	2,100.21-	57.1
						470000 Interdepartmental Rev						
43,816.00	100.0	35,930.81	100.0	7,885.19-	18.0	400000 Revenues	112,563.00	100.0	105,529.61	100.0	7,033.39-	6.2
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
7,825.00	17.9	7,060.58	19.7	764.42	9.8	511000 Wages	23,476.00	20.9	21,910.31	20.8	1,565.69	6.7
1,118.92	2.6	938.60	2.6	180.32	16.1	512000 Benefits	3,356.72	3.0	2,919.92	2.8	436.80	13.0
8,943.92	20.4	7,999.18	22.3	944.74	10.6	510000 Personnel Related Exp	26,832.72	23.8	24,830.23	23.5	2,002.49	7.5
						530000 Operating Expenses						
16,490.58	37.6	16,175.57	45.0	315.01	1.9	531000 Purchased Services	49,496.78	44.0	49,016.75	46.4	480.03	1.0
583.00	1.3	430.08	1.2	152.92	26.2	532000 Repair & Maintenance	1,749.00	1.6	954.74	.9	794.26	45.4
5,416.66	12.4	1,760.22	4.9	3,656.44	67.5	533000 General Operating	10,328.06	9.2	3,224.97	3.1	7,103.09	68.8
931.00	2.1	931.03	2.6	.03-		534000 Fixed Charges	2,793.00	2.5	2,793.09	2.6	.09-	
23,421.24	53.5	19,296.90	53.7	4,124.34	17.6	530000 Operating Expenses	64,366.84	57.2	55,989.55	53.1	8,377.29	13.0
						550000 Interdepartmental Cha						
4,583.00	10.5	4,189.06	11.7	393.94	8.6	551000 Employee Related Cha	13,750.00	12.2	12,566.94	11.9	1,183.06	8.6
171.50	.4	171.50	.5			551900 Insurance Charges	514.50	.5	514.50	.5		
1,834.84	4.2	1,792.84	5.0	42.00	2.3	553000 System Operation Cha	5,504.44	4.9	5,378.44	5.1	126.00	2.3
6,589.34	15.0	6,153.40	17.1	435.94	6.6	550000 Interdepartmental Cha	19,768.94	17.6	18,459.88	17.5	1,309.06	6.6

UW Extension

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
570000 Depreciation												
38,954.50	88.9	33,449.48	93.1	5,505.02	14.1	500000 Expense/Expenditure	110,968.50	98.6	99,279.66	94.1	11,688.84	10.5
600000 Other Financing Source												
630000 Opt'g Transfers from												
4,861.50	11.1	2,481.33	6.9	2,380.17-	49.0	Current Change in Fund Balance	1,594.50	1.4	6,249.95	5.9	4,655.45	292.0

**VARIANCE REPORT FOR DEPARTMENT -- UW GREEN BAY- SHEBOYGAN CAMPUS
FOR THE QUARTER ENDING 03/31/2024**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Operating Expenses		
	Repairs and Maintenance	(22,381.68)	Heating and elevator expenses are much higher than anticipated and difficult to offset with given levy.
	Interdepartmental Charges		
	Repairs & Maintenance Charges	(1,460.46)	Electrician wages from Building Services weren't budgeted for.
	Variances Less Than Justification Threshold	127.91	
	TOTAL	(23,714.23) Negative	

UW Green Bay- Sheboygan Campus

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
9,622.00	100.0	9,622.00	100.0			411000 Property Tax Levy	28,866.00	100.0	28,866.00	100.0		
9,622.00	100.0	9,622.00	100.0			410000 Taxes	28,866.00	100.0	28,866.00	100.0		
						420000 Intergovernmental Rev						
						460000 Interest and Other Re						
9,622.00	100.0	9,622.00	100.0			400000 Revenues	28,866.00	100.0	28,866.00	100.0		
						500000 Expense/Expenditure						
						530000 Operating Expenses						
6,517.00	67.7	9,173.60	95.3	2,656.60-	40.8	532000 Repair & Maintenance	19,551.00	67.7	41,932.68	145.3	22,381.68-	114.5
40.00	.4			40.00	100.0	533000 General Operating	125.00	.4			125.00	100.0
6,557.00	68.1	9,173.60	95.3	2,616.60-	39.9	530000 Operating Expenses	19,676.00	68.2	41,932.68	145.3	22,256.68-	113.1
						550000 Interdepartmental Cha						
2,437.00	25.3	2,435.99	25.3	1.01		551900 Insurance Charges	7,311.00	25.3	7,308.09	25.3	2.91	
400.00	4.2	665.17	6.9	265.17-	66.3	552000 Repairs & Maintenanc	1,200.00	4.2	2,660.46	9.2	1,460.46-	121.7
2,837.00	29.5	3,101.16	32.2	264.16-	9.3	550000 Interdepartmental Cha	8,511.00	29.5	9,968.55	34.5	1,457.55-	17.1
						560000 Capital Outlay						
						570000 Depreciation						
9,394.00	97.6	12,274.76	127.6	2,880.76-	30.7	500000 Expense/Expenditure	28,187.00	97.6	51,901.23	179.8	23,714.23-	84.1
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
228.00	2.4	2,652.76-	27.6	2,880.76-	*****	Current Change in Fund Balance	679.00	2.4	23,035.23-	79.8	23,714.23-	*****

**VARIANCE REPORT FOR DEPARTMENT -- VETERANS COMMISSION
FOR THE QUARTER ENDING 03/31/2024**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
X	Operating Expenses General Operating	1,642.00	Not much activity typically occurs in the first part of the year. More invoices to likely appear in the 2nd quarter.
	Variances Less Than Justification Threshold	1,237.55	
	TOTAL	2,879.55 Positive	

Veterans Commission

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
1,734.00	100.0	1,734.00	100.0			411000 Property Tax Levy	5,202.00	100.0	5,202.00	100.0		
1,734.00	100.0	1,734.00	100.0			410000 Taxes	5,202.00	100.0	5,202.00	100.0		
						460000 Interest and Other Re						
1,734.00	100.0	1,734.00	100.0			400000 Revenues	5,202.00	100.0	5,202.00	100.0		
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
162.00	9.3			162.00	100.0	511000 Wages	501.00	9.6			501.00	100.0
12.00	.7			12.00	100.0	512000 Benefits	37.00	.7			37.00	100.0
174.00	10.0			174.00	100.0	510000 Personnel Related Exp	538.00	10.3			538.00	100.0
						530000 Operating Expenses						
648.00	37.4	737.97	42.6	89.97-	13.9	531000 Purchased Services	2,019.00	38.8	1,320.39	25.4	698.61	34.6
871.00	50.2			871.00	100.0	533000 General Operating	2,642.00	50.8	1,000.00	19.2	1,642.00	62.1
1,519.00	87.6	737.97	42.6	781.03	51.4	530000 Operating Expenses	4,661.00	89.6	2,320.39	44.6	2,340.61	50.2
						550000 Interdepartmental Cha						
4.00	.2	3.66	.2	.34	8.5	551900 Insurance Charges	12.00	.2	11.06	.2	.94	7.8
4.00	.2	3.66	.2	.34	8.5	550000 Interdepartmental Cha	12.00	.2	11.06	.2	.94	7.8
						560000 Capital Outlay						
						570000 Depreciation						
1,697.00	97.9	741.63	42.8	955.37	56.3	500000 Expense/Expenditure	5,211.00	100.2	2,331.45	44.8	2,879.55	55.3
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
37.00	2.1	992.37	57.2	955.37	*****	Current Change in Fund Balance	9.00-	.2	2,870.55	55.2	2,879.55	*****

**VARIANCE REPORT FOR DEPARTMENT -- VETERANS SERVICES
FOR THE QUARTER ENDING 03/31/2024**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Intergovernmental Revenues		
	Federal Grants	1,021.00	Grant transfer for HP ProBook Laptop
	State Grants	(17,875.00)	WDVA state grant just came in April.
	Personnel Related Expenditure		
	Wages	1,053.98	Wages & benefits weren't as high as anticipated.
	Operating Expenses		
	General Operating	6,119.26	Not much activity typically occurs in the first part of the year. More invoices to likely appear in the 2nd quarter.
	Variances Less Than Justification Threshold	553.17	
	TOTAL	(9,127.59) Negative	

Veterans Services

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
27,504.00	60.6	27,504.00	100.0			411000 Property Tax Levy	82,511.00	82.2	82,511.00	98.8		
27,504.00	60.6	27,504.00	100.0			410000 Taxes	82,511.00	82.2	82,511.00	98.8		
						420000 Intergovernmental Rev						
						421000 Federal Grants			1,021.00	1.2	1,021.00	
17,875.00	39.4			17,875.00-	100.0	423000 State Grants	17,875.00	17.8			17,875.00-	100.0
17,875.00	39.4			17,875.00-	100.0	420000 Intergovernmental Rev	17,875.00	17.8	1,021.00	1.2	16,854.00-	94.3
						450000 Public Charges for Se						
						460000 Interest and Other Re						
		4.72		4.72		466000 Other Miscellaneous			14.16		14.16	
		4.72		4.72		460000 Interest and Other Re			14.16		14.16	
45,379.00	100.0	27,508.72	100.0	17,870.28-	39.4	400000 Revenues	100,386.00	100.0	83,546.16	100.0	16,839.84-	16.8
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
15,951.00	35.2	15,541.82	56.5	409.18	2.6	511000 Wages	49,374.00	49.2	48,320.02	57.8	1,053.98	2.1
2,282.00	5.0	2,114.51	7.7	167.49	7.3	512000 Benefits	7,063.00	7.0	6,581.44	7.9	481.56	6.8
18,233.00	40.2	17,656.33	64.2	576.67	3.2	510000 Personnel Related Exp	56,437.00	56.2	54,901.46	65.7	1,535.54	2.7
						530000 Operating Expenses						
156.00	.3	127.47	.5	28.53	18.3	531000 Purchased Services	468.00	.5	563.19	.7	95.19-	20.3
45.00	.1			45.00	100.0	532000 Repair & Maintenance	135.00	.1			135.00	100.0
614.00	1.4	17.65	.1	596.35	97.1	533000 General Operating	10,179.00	10.1	4,059.74	4.9	6,119.26	60.1
815.00	1.8	145.12	.5	669.88	82.2	530000 Operating Expenses	10,782.00	10.7	4,622.93	5.5	6,159.07	57.1
						550000 Interdepartmental Cha						
6,363.00	14.0	6,364.30	23.1	1.30-		551000 Employee Related Ins	19,086.00	19.0	19,092.89	22.9	6.89-	
78.00	.2	77.58	.3	.42	.5	551900 Insurance Charges	234.00	.2	232.78	.3	1.22	.5
1,466.00	3.2	1,457.59	5.3	8.41	.6	553000 System Operation Cha	4,396.00	4.4	4,372.69	5.2	23.31	.5
7,907.00	17.4	7,899.47	28.7	7.53	.1	550000 Interdepartmental Cha	23,716.00	23.6	23,698.36	28.4	17.64	.1
						560000 Capital Outlay						
						570000 Depreciation						

Veterans Services

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
26,955.00	59.4	25,700.92	93.4	1,254.08	4.7	500000 Expense/Expenditure	90,935.00	90.6	83,222.75	99.6	7,712.25	8.5
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
<u>18,424.00</u>	<u>40.6</u>	<u>1,807.80</u>	<u>6.6</u>	<u>16,616.20-</u>	<u>90.2</u>	Current Change in Fund Balance	<u>9,451.00</u>	<u>9.4</u>	<u>323.41</u>	<u>.4</u>	<u>9,127.59-</u>	<u>96.6</u>

**VARIANCE REPORT FOR DEPARTMENT -- HEALTH & HUMAN SERVICES FUND
FOR THE QUARTER ENDING 03/31/2024**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Intergovernmental Revenues		
	Federal Grants	336,613.42	Income Maintenance expenses are reported and we are fully reimbursed until we hit the annual cap. We are receiving funds from the City of Sheboygan for the Crisis Co-Responder program, which was not budgeted.
	State Grants	333,445.98	Various grants are being claimed faster than budgeted as supported by allowable expenses which is partially offset by grants that are being claimed slower. Also, a budget adjustment will be done in May to reflect current grant amounts.
	Licenses & Permits		
	Business Licenses	(24,418.82)	Licenses and permit fees fluctuate throughout the year and from year to year and the annual budgeted amount seems to be high.
	Public Charges for Services		
	General Government	(3,875.80)	Court fees and Costs are paid to HHS as they are collected. The reduction in fees collected are due to previous delays in court proceedings related to COVID-19 and a staff shortage in the DA's office.
	H & HS Services	(1,024,715.20)	Private pay, Insurance Company, Medicaid, and payments for out of home costs of children are all lower than expected. There is still development being done in SmartCare for our billing and accounts payable processes.
	Interest and Other Revenue		
	Rent Revenue	(1,729.76)	March rent was received in April.
	Donations	1,291.66	Aging Meal Site donations are up while Meals on Wheels donations are down.
	Other Misc. Revenue	(2,130.09)	Prior year Income Maintenance Incentives are less than anticipated.

Personnel Related Expenditure

Wages	194,384.30	Unfilled positions have resulted in wages being below budget.
Overtime	(21,092.33)	Existing staff covering vacancies, Income Maintenance has funding for overtime for the Unwinding, and increased service need for Children and Family Services After Hours and Crisis programs are causing higher overtime.
Benefits	37,275.41	Unfilled positions have resulted in wages being below budget.
Operating Expenses		
Purchased Services	141,005.23	Purchased services expenses fluctuate based on client needs and vendor staff availability.
General Operating	76,541.92	Computer and furniture purchases will happen later in the year which is partially offset by higher general and prescription supply costs.
Fixed Charges	(6,370.60)	We are renting space from Wesley United Methodist Church and St. John's UCC for the Neighbors and Families Working Together program and equipment rental is higher than budgeted.
Interdepartmental Charges		
Employee Related Insurance	220,398.81	Unfilled positions have resulted in wages being below budget.
Repairs & Maintenance Charges	12,395.57	Building Services charges are lower than anticipated.
System Operation Charges	7,728.98	Telephone costs are lower than anticipated.
Health & Human Services	6,297.00	Administrative business unit costs are lower than expected.
Other Interdepartmental Charges	8,163.43	Interdepartmental Services, Medical Examiner costs and Employee Wages are lower than expected.
Variance Less Than Justification Threshold	(44,918.51)	The ARPA funded programs are now fully operational in March which resulted in less funds transferred from the general fund to date.
TOTAL	246,290.60 Positive	

As of 3/31/2024

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						
1,010,750.00	24.7	1,010,750.00	24.1			411000 Property Tax Levy	3,098,610.00	25.4	3,098,610.00	26.3		
1,010,750.00	24.7	1,010,750.00	24.1			410000 Taxes	3,098,610.00	25.4	3,098,610.00	26.3		
						420000 Intergovernmental Rev						
135,250.00	3.3	238,680.32	5.7	103,430.32	76.5	421000 Federal Grants	405,750.00	3.3	742,363.42	6.3	336,613.42	83.0
1,907,579.00	46.6	2,147,813.13	51.3	240,234.13	12.6	423000 State Grants	5,548,805.00	45.6	5,882,250.98	49.9	333,445.98	6.0
2,042,829.00	49.9	2,386,493.45	57.0	343,664.45	16.8	420000 Intergovernmental Rev	5,954,555.00	48.9	6,624,614.40	56.2	670,059.40	11.3
						430000 Licenses and Permits						
41,175.00	1.0	34,111.36	.8	7,063.64-	17.2	431000 Business Licenses	123,525.00	1.0	99,106.18	.8	24,418.82-	19.8
41,175.00	1.0	34,111.36	.8	7,063.64-	17.2	430000 Licenses and Permits	123,525.00	1.0	99,106.18	.8	24,418.82-	19.8
						440000 Fines, Forfeits & Pen						
						450000 Public Charges for Se						
9,493.00	.2	8,381.80	.2	1,111.20-	11.7	451000 General Government	28,474.00	.2	24,598.20	.2	3,875.80-	13.6
						452000 Public Safety			63.76		63.76	
750.00		357.18		392.82-	52.4	454000 Health Care Services	2,250.00		1,328.73		921.27-	40.9
982,468.00	24.0	735,765.45	17.6	246,702.55-	25.1	455000 Health & Human Servi	2,943,034.00	24.2	1,918,318.80	16.3	1,024,715.20-	34.8
992,711.00	24.2	744,504.43	17.8	248,206.57-	25.0	450000 Public Charges for Se	2,973,758.00	24.4	1,944,309.49	16.5	1,029,448.51-	34.6
						460000 Interest and Other Re						
2,182.00	.1	2,319.42	.1	137.42	6.3	462000 Rent Revenue	6,546.00	.1	4,816.24		1,729.76-	26.4
7,125.00	.2	7,984.66	.2	859.66	12.1	465000 Donations	21,375.00	.2	22,666.66	.2	1,291.66	6.0
1,041.00		819.83		221.17-	21.2	466000 Other Miscellaneous	3,120.00		989.91		2,130.09-	68.3
10,348.00	.3	11,123.91	.3	775.91	7.5	460000 Interest and Other Re	31,041.00	.3	28,472.81	.2	2,568.19-	8.3
						470000 Interdepartmental Rev						
4,097,813.00	100.0	4,186,983.15	100.0	89,170.15	2.2	400000 Revenues	12,181,489.00	100.0	11,795,112.88	100.0	386,376.12-	3.2
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
1,230,210.00	30.0	1,174,092.60	28.0	56,117.40	4.6	511000 Wages	3,807,034.00	31.3	3,633,742.03	30.8	173,291.97	4.6
176,323.00	4.3	163,488.98	3.9	12,834.02	7.3	512000 Benefits	544,477.00	4.5	507,201.59	4.3	37,275.41	6.8
1,406,533.00	34.3	1,337,581.58	31.9	68,951.42	4.9	510000 Personnel Related Exp	4,351,511.00	35.7	4,140,943.62	35.1	210,567.38	4.8
						530000 Operating Expenses						
1,960,299.00	47.8	2,198,426.47	52.5	238,127.47-	12.1	531000 Purchased Services	5,842,829.00	48.0	5,701,823.77	48.3	141,005.23	2.4

Health & Human Services Fund

Budget	%	Actual	%	Variance	%	Description	Budget	%	Actual	%	Variance	%
Current Period		Current Period		Current Period			Year to Date		Year to Date		Year-to-Date	
3,588.00	.1	1,503.96		2,084.04	58.1	532000 Repair & Maintenance	10,763.00	.1	10,397.49	.1	365.51	3.4
212,792.00	5.2	187,057.81	4.5	25,734.19	12.1	533000 General Operating	613,411.00	5.0	536,869.08	4.6	76,541.92	12.5
3,330.00	.1	8,227.47	.2	4,897.47-	147.1	534000 Fixed Charges	9,990.00	.1	16,360.60	.1	6,370.60-	63.8
2,180,009.00	53.2	2,395,215.71	57.2	215,206.71-	9.9	530000 Operating Expenses	6,476,993.00	53.2	6,265,450.94	53.1	211,542.06	3.3
						540000 Capital Projects						
						550000 Interdepartmental Cha						
369,242.00	9.0	299,050.16	7.1	70,191.84	19.0	551000 Employee Related Ins	1,107,682.00	9.1	887,283.19	7.5	220,398.81	19.9
8,289.00	.2	8,271.07	.2	17.93	.2	551900 Insurance Charges	24,840.00	.2	24,813.37	.2	26.63	.1
56,434.00	1.4	49,303.81	1.2	7,130.19	12.6	552000 Repairs & Maintenanc	169,295.00	1.4	156,899.43	1.3	12,395.57	7.3
97,901.00	2.4	95,125.38	2.3	2,775.62	2.8	553000 System Operation Cha	293,686.00	2.4	285,957.02	2.4	7,728.98	2.6
100.00				100.00	100.0	554000 Public Safety Charge	300.00				300.00	100.0
3,848.00	.1			3,848.00	100.0	555000 Health & Human Servi	6,297.00	.1			6,297.00	100.0
41,845.00	1.0	39,501.47	.9	2,343.53	5.6	556000 Other Interdepartmen	125,695.00	1.0	117,531.57	1.0	8,163.43	6.5
577,659.00	14.1	491,251.89	11.7	86,407.11	15.0	550000 Interdepartmental Cha	1,727,795.00	14.2	1,472,484.58	12.5	255,310.42	14.8
						560000 Capital Outlay						
		8,978.45	.2	8,978.45-		566000 Office Furniture & E	10,000.00	.1	10,135.33	.1	135.33-	1.4
		8,978.45	.2	8,978.45-		560000 Capital Outlay	10,000.00	.1	10,135.33	.1	135.33-	1.4
						570000 Depreciation						
						580000 Debt Service						
						599001 Expense Budget Target						
4,164,201.00	101.6	4,233,027.63	101.1	68,826.63-	1.7	500000 Expense/Expenditure	12,566,299.00	103.2	11,889,014.47	100.8	677,284.53	5.4
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
10,193.00	.2	11,515.10	.3	1,322.10-	13.0	631000 General Fund	30,579.00	.3	36,845.67	.3	6,266.67-	20.5
56,195.00	1.4	53,533.06	1.3	2,661.94	4.7	631900 LFRF - General Fund	168,584.00	1.4	117,699.52	1.0	50,884.48	30.2
66,388.00	1.6	65,048.16	1.6	1,339.84	2.0	630000 Opt'g Transfers from	199,163.00	1.6	154,545.19	1.3	44,617.81	22.4
66,388.00	1.6	65,048.16	1.6	1,339.84	2.0	600000 Other Financing Source	199,163.00	1.6	154,545.19	1.3	44,617.81	22.4
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						

As of 3/31/2024

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						
						910000 Highway Unit Informat						
						920000 HCC Statistical Infor						
						950000 GASB Fixed Asset Inf						
						960000 GASB Statistical Data						
		<u>19,003.68</u>	<u>.5</u>	<u>19,003.68</u>		Current Change in Fund Balance	<u>185,647.00-</u>	<u>1.5</u>	<u>60,643.60</u>	<u>.5</u>	<u>246,290.60</u>	<u>132.7</u>

**VARIANCE REPORT FOR DEPARTMENT -- LAKE BREEZE AVIATION
FOR THE QUARTER ENDING 03/31/2024**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Public Charges for Services		
	Public Works	117,888.17	More fuel sales than budgeted; more transient hangar rental than budgeted
	Interest and Other Revenue		
	Rent Revenue	(5,737.03)	Blue building does not yet have a long-term tenant for office/restaurant
	Personnel Related Expenditure		
	Wages	103,806.57	Less wages than budgeted due to FBO being on winter hours, will self-regulate throughout Q2
	Benefits	7,130.20	Less benefits associated with less personnel hours budgeted for Q1, will self-regulate throughout Q2
	Operating Expenses		
	Purchased Services	6,521.04	Less electric and natural gas expensed due to blue building being mostly vacant
	Repairs and Maintenance	(36,677.82)	Higher than budgeted repairs to tug, overhead hangar door, de-ice truck, and forklift
	General Operating	(123,146.97)	More fuel purchased than budgeted due to higher demand, credit card fees budgeted in a new expense account, upfront purchase of de-ice liquid, more fuel flowage fee paid to Airport due to higher fuel sales
	Fixed Charges	1,900.00	January JetA truck lease budgeted for January but not incurred
	Interdepartmental Charges		
	Employee Related Insurance	36,472.50	Less insurance expenses than budgeted due to FBO being on winter hours, will self-regulate throughout Q2
	Repairs & Maintenance Charges	(2,864.46)	More electrician work than budgeted
	Capital Outlay	(94,865.16)	Purchase of de-ice truck

Variances Less Than Justification Threshold	282.50
TOTAL	10,709.54 Positive

Lake Breeze Aviation

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						
99,185.50	98.1	192,358.81	100.0	93,173.31	93.9	453000 Public Works	285,450.35	98.0	403,338.52	100.0	117,888.17	41.3
99,185.50	98.1	192,358.81	100.0	93,173.31	93.9	410000 Taxes	285,450.35	98.0	403,338.52	100.0	117,888.17	41.3
						460000 Interest and Other Re						
1,912.33	1.9			1,912.33-	100.0	462000 Rent Revenue	5,737.03	2.0			5,737.03-	100.0
1,912.33	1.9			1,912.33-	100.0	460000 Interest and Other Re	5,737.03	2.0			5,737.03-	100.0
101,097.83	100.0	192,358.81	100.0	91,260.98	90.3	400000 Revenues	291,187.38	100.0	403,338.52	100.0	112,151.14	38.5
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
54,263.25	53.7	31,144.40	16.2	23,118.85	42.6	511000 Wages	162,789.75	55.9	58,696.41	14.6	104,093.34	63.9
4,628.25	4.6	3,562.60	1.9	1,065.65	23.0	512000 Benefits	13,884.75	4.8	6,754.55	1.7	7,130.20	51.4
58,891.50	58.3	34,707.00	18.0	24,184.50	41.1	510000 Personnel Related Exp	176,674.50	60.7	65,450.96	16.2	111,223.54	63.0
						530000 Operating Expenses						
3,479.10	3.4	3,188.24	1.7	290.86	8.4	531000 Purchased Services	12,017.60	4.1	5,496.56	1.4	6,521.04	54.3
1,666.50	1.6	4,341.94	2.3	2,675.44-	160.5	532000 Repair & Maintenance	2,360.50	.8	39,038.32	9.7	36,677.82-	*****
111,820.70	110.6	141,252.42	73.4	29,431.72-	26.3	533000 General Operating	271,311.34	93.2	394,458.31	97.8	123,146.97-	45.4
1,900.00	1.9	1,900.00	1.0			534000 Fixed Charges	5,700.00	2.0	3,800.00	.9	1,900.00	33.3
118,866.30	117.6	150,682.60	78.3	31,816.30-	26.8	530000 Operating Expenses	291,389.44	100.1	442,793.19	109.8	151,403.75-	52.0
						550000 Interdepartmental Cha						
15,840.97	15.7	7,583.78	3.9	8,257.19	52.1	551000 Employee Related Cha	47,523.27	16.3	11,050.77	2.7	36,472.50	76.7
2,008.78	2.0	2,010.41	1.0	1.63-	.1	551900 Insurance Charges	6,025.98	2.1	6,031.31	1.5	5.33-	.1
250.00	.2	3,114.46	1.6	2,864.46-	*****	552000 Repairs & Maintenanc	250.00	.1	3,114.46	.8	2,864.46-	*****
617.00	.6	483.34	.3	133.66	21.7	553000 System Operation Cha	1,451.00	.5	1,449.94	.4	1.06	.1
18,716.75	18.5	13,191.99	6.9	5,524.76	29.5	550000 Interdepartmental Cha	55,250.25	19.0	21,646.48	5.4	33,603.77	60.8
						560000 Capital Outlay						
						563000 Building	6,000,000.00	*****	5,998,465.16	*****	1,534.84	
						567000 Vehicles			96,400.00	23.9	96,400.00-	
						560000 Capital Outlay	6,000,000.00	*****	6,094,865.16	*****	94,865.16-	1.6
						570000 Depreciation						
196,474.55	194.3	198,581.59	103.2	2,107.04-	1.1	500000 Expense/Expenditure	6,523,314.19	*****	6,624,755.79	*****	101,441.60-	1.6

Lake Breeze Aviation

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						
45,566.00	45.1	45,566.00	23.7			631000 General Fund	6,091,132.00	*****	6,091,132.00	*****		
45,566.00	45.1	45,566.00	23.7			630000 Opt'g Transfers from	6,091,132.00	*****	6,091,132.00	*****		
45,566.00	45.1	45,566.00	23.7			600000 Other Financing Source	6,091,132.00	*****	6,091,132.00	*****		
49,810.72	49.3	39,343.22	20.5	89,153.94	179.0	Current Change in Fund Balance	140,994.81	48.4	130,285.27	32.3	10,709.54	7.6

**VARIANCE REPORT FOR DEPARTMENT -- ROCKY KNOLL HCC
FOR THE QUARTER ENDING 03/31/2024**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Intergovernmental Revenues		
	Charges to State of Wisconsin	110,019.00	DHS increase the 2023/2024 Supplemental Payment rate for the June 2024 Payment.
	Public Charges for Services		
	Health Care Services	838,173.16	Actual Medicaid rate was higher than budgeted due to higher care level need, plus overall census was above the budgeted census for Q1
	Interest and Other Revenue		
	Other Misc. Revenue	18,874.93	Received \$19,000 Reimbursement form WI WisCaregiver program for RK CNA Classes & Testing program
	Personnel Related Expenditure		
	Wages	223,919.03	Due to Staffing Shortages in the Nursing Department
	Benefits	17,717.49	Due to Staffing Shortages in the Nursing Department
	Operating Expenses		
	Purchased Services	(636,316.44)	Higher usage of Agency Staffing due to Staffing Shortages in the Nursing Department, Plus higher than budgeted census
	Repairs and Maintenance	8,625.73	Structural project start date was pushed by to end of Q2 start date
	General Operating	(32,713.45)	Higher Food and Prescription Drugs and Wound Care cost due to higher census
	Interdepartmental Charges		
	Employee Related Insurance	82,214.65	Due to open positions in the Nursing Department and staff benefit plan options selected
	Other Interdepartmental Charges	13,533.78	Lower than budgeted WIPFLI A/R Billing usage do to filling the A/R Coordinator Positions at Rocky Knoll

Capital Outlay	(44,376.43)	60lb Washer and Sit to Stand Lift pruchased in Q1 instead of Q2
Depreciation	(204,072.18)	By practice depreciation is not budgeted
Variances Less Than Justification Threshold	88,180.94	
TOTAL	483,780.21	Positive

Rocky Knoll HCC

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
86,600.00	6.0	86,600.00	4.7			411000 Property Tax Levy	259,798.00	6.2	259,798.00	5.0		
86,600.00	6.0	86,600.00	4.7			410000 Taxes	259,798.00	6.2	259,798.00	5.0		
						420000 Intergovernmental Rev						
41,225.00	2.9	77,898.00	4.3	36,673.00	89.0	424000 Chges to State of WI	123,675.00	3.0	233,694.00	4.5	110,019.00	89.0
41,225.00	2.9	77,898.00	4.3	36,673.00	89.0	420000 Intergovernmental Rev	123,675.00	3.0	233,694.00	4.5	110,019.00	89.0
						450000 Public Charges for Se						
11.00		15.00		4.00	36.4	451000 General Government	32.00		18.00		14.00-	43.8
1,306,258.00	90.9	1,658,133.07	90.6	351,875.07	26.9	454000 Health Care Services	3,792,188.00	90.6	4,630,361.16	89.9	838,173.16	22.1
1,306,269.00	90.9	1,658,148.07	90.6	351,879.07	26.9	450000 Public Charges for Se	3,792,220.00	90.6	4,630,379.16	89.9	838,159.16	22.1
						460000 Interest and Other Re						
		117.62		117.62		461000 Interest Income			504.23		504.23	
1,347.00	.1	6,464.86	.4	5,117.86	379.9	466000 Other Miscellaneous	3,010.00	.1	21,884.93	.4	18,874.93	627.1
1,347.00	.1	6,582.48	.4	5,235.48	388.7	460000 Interest and Other Re	3,010.00	.1	22,389.16	.4	19,379.16	643.8
						470000 Interdepartmental Rev						
2,200.00	.2	1,596.52	.1	603.48-	27.4	476000 Other Interdepartmen	6,600.00	.2	5,048.86	.1	1,551.14-	23.5
2,200.00	.2	1,596.52	.1	603.48-	27.4	470000 Interdepartmental Rev	6,600.00	.2	5,048.86	.1	1,551.14-	23.5
1,437,641.00	100.0	1,830,825.07	100.0	393,184.07	27.3	400000 Revenues	4,185,303.00	100.0	5,151,309.18	100.0	966,006.18	23.1
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
631,497.00	43.9	634,527.06	34.7	3,030.06-	.5	511000 Wages	1,933,819.00	46.2	1,708,224.30	33.2	225,594.70	11.7
88,838.00	6.2	86,275.27	4.7	2,562.73	2.9	512000 Benefits	272,903.00	6.5	255,185.51	5.0	17,717.49	6.5
720,335.00	50.1	720,802.33	39.4	467.33-	.1	510000 Personnel Related Exp	2,206,722.00	52.7	1,963,409.81	38.1	243,312.19	11.0
						530000 Operating Expenses						
280,426.00	19.5	572,367.72	31.3	291,941.72-	104.1	531000 Purchased Services	821,263.00	19.6	1,457,579.44	28.3	636,316.44-	77.5
38,632.00	2.7	18,550.09	1.0	20,081.91	52.0	532000 Repair & Maintenance	67,838.00	1.6	59,212.27	1.1	8,625.73	12.7
154,628.00	10.8	144,600.94	7.9	10,027.06	6.5	533000 General Operating	415,035.00	9.9	447,748.45	8.7	32,713.45-	7.9
2,359.00	.2	2,407.27	.1	48.27-	2.0	534000 Fixed Charges	7,072.00	.2	7,115.09	.1	43.09-	.6
5,000.00	.3			5,000.00	100.0	535000 Bad Debt Expense	5,000.00	.1	5,000.00	.1		
481,045.00	33.5	737,926.02	40.3	256,881.02-	53.4	530000 Operating Expenses	1,316,208.00	31.4	1,976,655.25	38.4	660,447.25-	50.2
						540000 Capital Projects						

Rocky Knoll HCC

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						550000 Interdepartmental Cha						
184,048.00	12.8	155,603.97	8.5	28,444.03	15.5	551000 Employee Related Cha	552,145.00	13.2	469,930.35	9.1	82,214.65	14.9
5,145.00	.4	5,047.75	.3	97.25	1.9	551900 Insurance Charges	14,934.00	.4	15,143.25	.3	209.25-	1.4
3,211.00	.2	3,380.34	.2	169.34-	5.3	552000 Repairs & Maintenanc	9,321.00	.2	8,054.13	.2	1,266.87	13.6
23,938.00	1.7	24,292.84	1.3	354.84-	1.5	553000 System Operation Cha	69,494.00	1.7	69,796.39	1.4	302.39-	.4
31,875.00	2.2	26,835.42	1.5	5,039.58	15.8	556000 Other Interdepartmen	95,916.00	2.3	82,382.22	1.6	13,533.78	14.1
248,217.00	17.3	215,160.32	11.8	33,056.68	13.3	550000 Interdepartmental Cha	741,810.00	17.7	645,306.34	12.5	96,503.66	13.0
						560000 Capital Outlay						
23,168.00	1.6	67,544.43	3.7	44,376.43-	191.5	565000 Machinery & Equipmen	23,168.00	.6	67,544.43	1.3	44,376.43-	191.5
23,168.00	1.6	67,544.43	3.7	44,376.43-	191.5	560000 Capital Outlay	23,168.00	.6	67,544.43	1.3	44,376.43-	191.5
						570000 Depreciation						
		68,024.06	3.7	68,024.06-		575000 Machinery & Equip De			204,072.18	4.0	204,072.18-	
		68,024.06	3.7	68,024.06-		570000 Depreciation			204,072.18	4.0	204,072.18-	
						580000 Debt Service						
						599001 Expense Budget Target						
1,472,765.00	102.4	1,809,457.16	98.8	336,692.16-	22.9	500000 Expense/Expenditure	4,287,908.00	102.5	4,856,988.01	94.3	569,080.01-	13.3
						600000 Other Financing Source						
						630000 Operat'g Transfers fr						
153,852.00	10.7	240,706.04	13.1	86,854.04-	56.5	631900 LFRF - General Fund	153,852.00	3.7	240,706.04	4.7	86,854.04-	56.5
153,852.00	10.7	240,706.04	13.1	86,854.04-	56.5	630000 Operat'g Transfers fr	153,852.00	3.7	240,706.04	4.7	86,854.04-	56.5
153,852.00	10.7	240,706.04	13.1	86,854.04-	56.5	600000 Other Financing Source	153,852.00	3.7	240,706.04	4.7	86,854.04-	56.5
						700000 Other Financing Uses						
						720000 Oper'tg Transfer to O						
						900000 Statistical Accounts O						
						920000 HCC Statistical Infor						
118,728.00	8.3	262,073.95	14.3	143,345.95	120.7	Current Change in Fund Balance	51,247.00	1.2	535,027.21	10.4	483,780.21	944.0

**VARIANCE REPORT FOR DEPARTMENT -- EMPLOYEE BENEFITS INSURANCE
FOR THE QUARTER ENDING 03/31/2024**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Public Charges for Services		
	Health Care Services	(116,408.86)	Health, dental and life insurance enrollment is below budgeted amounts due to vacancies and changes in the types of coverage.
	Interest and Other Revenue		
	Rent Revenue	(1,530.00)	WCA Group Health Trust Timing
	Other Misc. Revenue	(4,124.17)	Delay of COBRA payments, along with less COBRA participants.
	Interdepartmental Revenue		
	Insurance & Employee Related	(469,647.68)	Health, dental and life insurance enrollment is below budgeted amounts due to vacancies and changes in the types of coverage.
	Personnel Related Expenditure		
	Benefits	558,149.13	Health, dental and life insurance enrollment is below budgeted amounts due to vacancies and changes in types of coverage elected along with no unemployment claims.
	Operating Expenses		
	Purchased Services	(5,254.65)	Partial Benefits Consultant payments for 2nd quarter paid in 1st quarter.
	General Operating	(1,412.08)	IRS ACA fees paid in full first quarter .
	Variances Less Than Justification Threshold	614.97	
	TOTAL	(39,613.34) Negative	

Employee Benefits Insurance

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
						450000 Public Charges for Se						
267,389.00	18.4	227,009.79	18.1	40,379.21-	15.1	454000 Health Care Services	802,167.00	18.4	685,758.14	18.1	116,408.86-	14.5
267,389.00	18.4	227,009.79	18.1	40,379.21-	15.1	450000 Public Charges for Se	802,167.00	18.4	685,758.14	18.1	116,408.86-	14.5
						460000 Interest and Other Re						
6,400.00	.4	5,890.00	.5	510.00-	8.0	462000 Rent Revenue	19,200.00	.4	17,670.00	.5	1,530.00-	8.0
8,142.00	.6	3,472.38	.3	4,669.62-	57.4	466000 Other Misc. Revenue	24,426.00	.6	20,301.83	.5	4,124.17-	16.9
14,542.00	1.0	9,362.38	.7	5,179.62-	35.6	460000 Interest and Other Re	43,626.00	1.0	37,971.83	1.0	5,654.17-	13.0
						470000 Interdepartmental Rev						
1,175,182.00	80.7	1,021,226.59	81.2	153,955.41-	13.1	471000 Insurance & Employee	3,525,545.00	80.7	3,055,897.32	80.9	469,647.68-	13.3
1,175,182.00	80.7	1,021,226.59	81.2	153,955.41-	13.1	470000 Interdepartmental Rev	3,525,545.00	80.7	3,055,897.32	80.9	469,647.68-	13.3
						400000 Revenues						
1,457,113.00	100.0	1,257,598.76	100.0	199,514.24-	13.7	400000 Revenues	4,371,338.00	100.0	3,779,627.29	100.0	591,710.71-	13.5
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
1,534,670.00	105.3	1,318,895.16	104.9	215,774.84	14.1	512000 Benefits	4,620,009.00	105.7	4,061,859.87	107.5	558,149.13	12.1
1,534,670.00	105.3	1,318,895.16	104.9	215,774.84	14.1	510000 Personnel Related Exp	4,620,009.00	105.7	4,061,859.87	107.5	558,149.13	12.1
						530000 Operating Expenses						
6,608.00	.5	9,443.70	.8	2,835.70-	42.9	531000 Purchased Services	19,824.00	.5	25,078.65	.7	5,254.65-	26.5
375.00				375.00	100.0	533000 General Operating	1,125.00		2,537.08	.1	1,412.08-	125.5
6,095.00	.4	5,890.00	.5	205.00	3.4	534000 Fixed Charges	18,285.00	.4	17,670.00	.5	615.00	3.4
13,078.00	.9	15,333.70	1.2	2,255.70-	17.2	530000 Operating Expenses	39,234.00	.9	45,285.73	1.2	6,051.73-	15.4
						550000 Interdepartmental Cha						
10,693.00	.7	10,693.33	.9	.33-		556000 Other Interdepartmen	32,080.00	.7	32,080.03	.8	.03-	
10,693.00	.7	10,693.33	.9	.33-		550000 Interdepartmental Cha	32,080.00	.7	32,080.03	.8	.03-	
						570000 Depreciation						
						500000 Expense/Expenditure						
1,558,441.00	107.0	1,344,922.19	106.9	213,518.81	13.7	500000 Expense/Expenditure	4,691,323.00	107.3	4,139,225.63	109.5	552,097.37	11.8
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
101,328.00-	7.0	87,323.43-	6.9	14,004.57	13.8	Current Change in Fund Balance	319,985.00-	7.3	359,598.34-	9.5	39,613.34-	12.4

**VARIANCE REPORT FOR DEPARTMENT -- HIGHWAY DEPARTMENT
FOR THE QUARTER ENDING 03/31/2024**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Intergovernmental Revenues		
	Charges to State of Wisconsin	506,508.88	Winter Maintenance, Roadside Facility and Admin Patrol Supervision activities higher than budgeted - Brine Farm Equipment added
	Charges - Other Local Gov'ts	193,081.48	More winter/spring work - ahead of schedule (snow, tree trim, earth work)
	Public Charges for Services		
	Public Works	(3,750.00)	No accident payments
	Interest and Other Revenue		
	Other Misc. Revenue	5,973.37	Refund of overcharge on Howards Grove project (credit memo customer)
	Interdepartmental Revenue		
	Repairs & Maintenance Services	(80,660.29)	Less departmental work
	Other Interdept'l Revenue	(627,286.01)	No County construction started
	Personnel Related Expenditure		
	Wages	135,691.16	Vacancies - short staffed
	Overtime	(114,772.46)	Weekend snow related activities (invoiced customers)
	Benefits	(4,512.19)	related to OT
	Operating Expenses		
	Purchased Services	233,237.96	No County construction started
	Repairs and Maintenance	(20,964.97)	Two Engine repairs (#37 & #121)
	General Operating	(943,743.91)	Correlates to increases in Revenue
	Fixed Charges	5,225.90	Less rented equipment

Interdepartmental Charges

Employee Related Insurance	30,494.20	Vacancies - short staffed
Other Interdepartmental Charges	15,971.38	Less cleaning days than budgeted

Capital Outlay	(890,861.47)	Received equipment earlier than expected
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Depreciation	(510,774.66)	Unbudgeted line item
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Variances Less Than Justification Threshold	2,741.63	
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TOTAL	(2,068,400.00) Negative	
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Highway Department

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000.L Revenue						
						410000 Taxes						
124,870.00	13.6	124,870.00	16.8			411000 Property Tax Levy	374,610.00	11.2	374,610.00	11.2		
124,870.00	13.6	124,870.00	16.8			410000 Taxes	374,610.00	11.2	374,610.00	11.2		
						420000 Intergovernmental Rev						
284,912.00	31.1	287,483.44	38.6	2,571.44	.9	423000 State Grants	860,736.00	25.8	862,450.32	25.9	1,714.32	.2
205,745.00	22.5	228,246.44	30.7	22,501.44	10.9	424000 Charges to State of	805,584.00	24.1	1,312,092.88	39.4	506,508.88	62.9
70,953.00	7.7	97,886.47	13.1	26,933.47	38.0	426000 Charges to Other Loc	531,508.00	15.9	724,589.48	21.7	193,081.48	36.3
561,610.00	61.3	613,616.35	82.4	52,006.35	9.3	420000 Intergovernmental Rev	2,197,828.00	65.9	2,899,132.68	87.0	701,304.68	31.9
						440000 Fines, Forfeits and P						
						450000 Public Charges for Se						
1,000.00	.1			1,000.00-	100.0	451000 General Government	3,000.00	.1	1,750.00	.1	1,250.00-	41.7
1,250.00	.1			1,250.00-	100.0	453000 Public Works	3,750.00	.1			3,750.00-	100.0
2,250.00	.2			2,250.00-	100.0	450000 Public Charges for Se	6,750.00	.2	1,750.00	.1	5,000.00-	74.1
						460000 Interest and Other Re						
788.00	.1			788.00-	100.0	462000 Rent Revenue	2,363.00	.1	3,250.00	.1	887.00	37.5
2,083.00	.2	44.89		2,038.11-	97.8	466000 Other Miscellaneous	6,249.00	.2	12,222.37	.4	5,973.37	95.6
2,871.00	.3	44.89		2,826.11-	98.4	460000 Interest and Other Re	8,612.00	.3	15,472.37	.5	6,860.37	79.7
						470000 Interdepartmental Rev						
60,204.00	6.6	5,160.51	.7	55,043.49-	91.4	472000 Repairs & Maintenanc	120,416.00	3.6	39,755.71	1.2	80,660.29-	67.0
163,791.00	17.9	708.33	.1	163,082.67-	99.6	476000 Other Interdepartmen	629,411.00	18.9	2,124.99	.1	627,286.01-	99.7
223,995.00	24.5	5,868.84	.8	218,126.16-	97.4	470000 Interdepartmental Rev	749,827.00	22.5	41,880.70	1.3	707,946.30-	94.4
915,596.00	100.0	744,400.08	100.0	171,195.92-	18.7	400000.L Revenue	3,337,627.00	100.0	3,332,845.75	100.0	4,781.25-	.1
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
537,669.00	58.7	457,129.78	61.4	80,539.22	15.0	511000 Wages	1,664,210.00	49.9	1,643,291.30	49.3	20,918.70	1.3
73,623.00	8.0	67,976.93	9.1	5,646.07	7.7	512000 Benefits	227,881.00	6.8	232,393.19	7.0	4,512.19-	2.0
611,292.00	66.8	525,106.71	70.5	86,185.29	14.1	510000 Personnel Related Exp	1,892,091.00	56.7	1,875,684.49	56.3	16,406.51	.9
						530000 Operating Expenses						
151,278.00	16.5	72,543.94	9.7	78,734.06	52.0	531000 Purchased Services	452,332.00	13.6	219,094.04	6.6	233,237.96	51.6
88,334.00	9.6	94,714.23	12.7	6,380.23-	7.2	532000 Repair & Maintenance	267,502.00	8.0	288,466.97	8.7	20,964.97-	7.8
71,797.00-	7.8	232,462.96	31.2	304,259.96-	423.8	533000 General Operation	60,581.00	1.8	1,004,324.91	30.1	943,743.91-	*****

Highway Department

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
2,025.00	.2	278.17		1,746.83	86.3	534000 Fixed Charges	6,025.00	.2	799.10		5,225.90	86.7
169,840.00	18.5	399,999.30	53.7	230,159.30-	135.5	530000 Operating Expenses	786,440.00	23.6	1,512,685.02	45.4	726,245.02-	92.3
						540000 Capital Projects						
						550000 Interdepartmental Cha						
153,124.00	16.7	141,392.04	19.0	11,731.96	7.7	551000 Employee Related Ins	459,370.00	13.8	428,875.80	12.9	30,494.20	6.6
24,355.00	2.7	24,353.25	3.3	1.75		551900 Insurance Charges	73,063.00	2.2	73,059.75	2.2	3.25	
2,573.00	.3	3,783.41	.5	1,210.41-	47.0	552000 Repairs & Maintenanc	4,719.00	.1	6,156.65	.2	1,437.65-	30.5
12,000.00	1.3	12,512.80	1.7	512.80-	4.3	553000 System Operation Cha	36,003.00	1.1	36,378.72	1.1	375.72-	1.0
13,255.00	1.4	8,399.84	1.1	4,855.16	36.6	556000 Other Interdepartmen	42,060.00	1.3	26,088.62	.8	15,971.38	38.0
205,307.00	22.4	190,441.34	25.6	14,865.66	7.2	550000 Interdepartmental Cha	615,215.00	18.4	570,559.54	17.1	44,655.46	7.3
						560000 Capital Outlay						
		62,083.00	8.3	62,083.00-		561000 Land			90,764.75	2.7	90,764.75-	
100,000.00	10.9	289,000.00	38.8	189,000.00-	189.0	565000 Machinery & Equipmen	386,000.00	11.6	1,157,975.00	34.7	771,975.00-	200.0
180,000.00	19.7	1,896.00	.3	178,104.00	98.9	567000 Vehicles	470,182.00	14.1	498,303.72	15.0	28,121.72-	6.0
280,000.00	30.6	352,979.00	47.4	72,979.00-	26.1	560000 Capital Outlay	856,182.00	25.7	1,747,043.47	52.4	890,861.47-	104.1
						570000 Depreciation						
		170,258.22	22.9	170,258.22-		575000 Machinery & Equip De			510,774.66	15.3	510,774.66-	
		170,258.22	22.9	170,258.22-		570000 Depreciation			510,774.66	15.3	510,774.66-	
1,266,439.00	138.3	1,638,784.57	220.1	372,345.57-	29.4	500000 Expense/Expenditure	4,149,928.00	124.3	6,216,747.18	186.5	2,066,819.18-	49.8
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
2,433.00	.3	8,120.00	1.1	5,687.00-	233.7	631500 Land Records Usage	7,299.00	.2	10,499.43	.3	3,200.43-	43.8
						634900 Transportation Fund	481,691.00	14.4	481,691.00	14.5		
2,433.00	.3	8,120.00	1.1	5,687.00-	233.7	630000 Opt'g Transfers from	488,990.00	14.7	492,190.43	14.8	3,200.43-	.7
2,433.00	.3	8,120.00	1.1	5,687.00-	233.7	600000 Other Financing Source	488,990.00	14.7	492,190.43	14.8	3,200.43-	.7
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
						900000 Statistical Accounts O						
						910000 Highway Unit Informat						
348,410.00-	38.1	886,264.49-	119.1	537,854.49-	154.4	Current Change in Fund Balance	323,311.00-	9.7	2,391,711.00-	71.8	2,068,400.00-	639.8

**VARIANCE REPORT FOR DEPARTMENT -- INFORMATION TECHNOLOGY
FOR THE QUARTER ENDING 03/31/2024**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Public Charges for Services		
	General Government	(1,820.77)	Fewer external orders coming into the Print Shop than anticipated.
	Interdepartmental Revenue		
	System Operation Revenue	(5,614.22)	Not all phone allocation entries have been made to this revenue account yet. NexVortex invoice hit in April.
	Operating Expenses		
	Purchased Services	28,836.99	Fewer consulting expenses than anticipated.
	Repairs and Maintenance	(11,664.07)	Due to the change in accounting for lease agreements and where the expenses were budgeted for 2024. Finance will do a journal entry to correct in April.
	General Operating	(14,085.45)	Enhancements to County Board Chambers technology. Expenses are to be offset by revenues coming into BU 420 from General Fund Unassigned Fund Balance as per Finance Committee approval on 2/14/2024.
	Fixed Charges	7,054.12	Printer lease expense for James Leasing should be charged to 423.534115 due to the change in accounting for lease agreements and where the expenses were budgeted for 2024. Finance will do a journal entry to correct in April.
	Interdepartmental Charges		
	Capital Outlay	25,000.00	\$15,899 of these funds have been encumbered (PO 263607) but have not been invoiced yet.
	Depreciation	(60,177.45)	By practice depreciation is an unbudgeted item.
	Variances Less Than Justification Threshold	1,577.93	
	TOTAL	(30,892.92) Negative	

Information Technology

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
						420000 Intergovernmental Rev						
						430000 Licenses and Permits						
		2,710.99	1.1	2,710.99		450000 Public Charges for Se						
						451000 General Government	9,457.00	1.4	7,636.23	1.1	1,820.77-	19.3
		2,710.99	1.1	2,710.99		450000 Public Charges for Se	9,457.00	1.4	7,636.23	1.1	1,820.77-	19.3
						460000 Interest and Other Re						
		658.91	.3	658.91		466000 Other Miscellaneous			687.25	.1	687.25	
		658.91	.3	658.91		460000 Interest and Other Re			687.25	.1	687.25	
						470000 Interdepartmental Rev						
230,074.00	100.0	236,264.64	98.6	6,190.64	2.7	473000 System Operation Rev	690,220.00	98.6	684,605.78	98.8	5,614.22-	.8
230,074.00	100.0	236,264.64	98.6	6,190.64	2.7	470000 Interdepartmental Rev	690,220.00	98.6	684,605.78	98.8	5,614.22-	.8
230,074.00	100.0	239,634.54	100.0	9,560.54	4.2	400000 Revenues	699,677.00	100.0	692,929.26	100.0	6,747.74-	1.0
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
48,732.00	21.2	48,579.24	20.3	152.76	.3	511000 Wages	150,836.00	21.6	150,373.55	21.7	462.45	.3
6,928.00	3.0	6,931.43	2.9	3.43-		512000 Benefits	21,440.00	3.1	21,449.81	3.1	9.81-	
55,660.00	24.2	55,510.67	23.2	149.33	.3	510000 Personnel Related Exp	172,276.00	24.6	171,823.36	24.8	452.64	.3
						530000 Operating Expenses						
155,831.00	67.7	163,935.93	68.4	8,104.93-	5.2	531000 Purchased Services	457,208.00	65.3	428,371.01	61.8	28,836.99	6.3
5,000.00	2.2	16,981.82	7.1	11,981.82-	239.6	532000 Repair & Maintenance	19,900.00	2.8	31,564.07	4.6	11,664.07-	58.6
3,044.00	1.3	3,693.92	1.5	649.92-	21.4	533000 General Operating	12,682.00	1.8	26,767.45	3.9	14,085.45-	111.1
4,305.00	1.9	1,934.22	.8	2,370.78	55.1	534000 Fixed Charges	12,915.00	1.8	5,860.88	.8	7,054.12	54.6
168,180.00	73.1	186,545.89	77.8	18,365.89-	10.9	530000 Operating Expenses	502,705.00	71.8	492,563.41	71.1	10,141.59	2.0
						540000 Capital Projects						
						550000 Interdepartmental Cha						
10,282.00	4.5	10,147.68	4.2	134.32	1.3	551000 Employee Related Cha	30,869.00	4.4	30,495.52	4.4	373.48	1.2
		640.60	.3	640.60-		551900 Insurance Charges	1,921.00	.3	1,921.60	.3	.60-	
		40.00		40.00-		552000 Repairs & Maintenanc	100.00		40.00		60.00	60.0
		152.66	.1	152.66-		553000 System Operation Cha	463.00	.1	458.06	.1	4.94	1.1

Information Technology

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
		1.58		1.58-		556000 Other Interdepartmen	5.00		4.78		.22	4.4
10,282.00	4.5	10,982.52	4.6	700.52-	6.8	550000 Interdepartmental Cha	33,358.00	4.8	32,919.96	4.8	438.04	1.3
						560000 Capital Outlay						
						566200 Computer Equipment	25,000.00	3.6			25,000.00	100.0
						560000 Capital Outlay	25,000.00	3.6			25,000.00	100.0
						570000 Depreciation						
		20,059.15	8.4	20,059.15-		575000 Machinery & Equip De			60,177.45	8.7	60,177.45-	
		20,059.15	8.4	20,059.15-		570000 Depreciation			60,177.45	8.7	60,177.45-	
						580000 Debt Service						
						599001 Expense Budget Target						
234,122.00	101.8	273,098.23	114.0	38,976.23-	16.6	500000 Expense/Expenditure	733,339.00	104.8	757,484.18	109.3	24,145.18-	3.3
						600000 Other Financing Source						
						630000 Operat'g Transfers fr						
						700000 Other Financing Uses						
						720000 Oper'tg Transfer to O						
4,048.00-	1.8	33,463.69-	14.0	29,415.69-	726.7	Current Change in Fund Balance	33,662.00-	4.8	64,554.92-	9.3	30,892.92-	91.8

**VARIANCE REPORT FOR DEPARTMENT -- PROPERTY/LIABILITY INS
FOR THE QUARTER ENDING 03/31/2024**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Interdepartmental Revenue		
X	Insurance & Employee Related	6,004.44	Timing of posting
	Operating Expenses		
X	Fixed Charges	(6,028.17)	Timing of posting
	Variances Less Than Justification Threshold	23.91	
	TOTAL	0.18 Positive	

Property/Liability Ins

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
						460000 Interest and Other Re						
						470000 Interdepartmental Rev						
56,594.00	90.1	58,594.84	90.4	2,000.84	3.5	471000 Insurance & Employee	169,780.00	90.1	175,784.44	90.4	6,004.44	3.5
6,192.00	9.9	6,200.01	9.6	8.01	.1	476000 Other Interdepartmen	18,576.00	9.9	18,599.91	9.6	23.91	.1
62,786.00	100.0	64,794.85	100.0	2,008.85	3.2	470000 Interdepartmental Rev	188,356.00	100.0	194,384.35	100.0	6,028.35	3.2
62,786.00	100.0	64,794.85	100.0	2,008.85	3.2	400000 Revenues	188,356.00	100.0	194,384.35	100.0	6,028.35	3.2
						500000 Expense/Expenditure						
						530000 Operating Expenses						
62,786.00	100.0	64,794.87	100.0	2,008.87-	3.2	534000 Fixed Charges	188,356.00	100.0	194,384.17	100.0	6,028.17-	3.2
62,786.00	100.0	64,794.87	100.0	2,008.87-	3.2	530000 Operating Expenses	188,356.00	100.0	194,384.17	100.0	6,028.17-	3.2
						550000 Interdepartmental Cha						
						560000 Capital Outlay						
						570000 Depreciation						
62,786.00	100.0	64,794.87	100.0	2,008.87-	3.2	500000 Expense/Expenditure	188,356.00	100.0	194,384.17	100.0	6,028.17-	3.2
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
		.02-		.02-		Current Change in Fund Balance			.18		.18	

Sheboygan County Portfolio Summary as of February 29, 2024

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
	September 24, 2020	1,000,000	Federal Home Loan Bank	3130AKA55	AA+/AAA	0.52%	0.52%	0.52%	0.52%	September 24, 2025	937,320	934,820	2,500	January 24, 2024	Daily
	March 10, 2021	750,000	Federal Home Loan Bank	3130ALDZ4	AA+/AAA	0.50%	0.50%	0.50%	0.50%	March 10, 2025	718,095	716,888	1,208	March 10, 2024	Quarterly
	February 24, 2021	750,000	Federal Home Loan Bank	3130ALGX6	AA+/AAA	0.40%	0.40%	0.40%	0.40%	February 24, 2028	683,033	686,115	-3,083	February 24, 2024	Quarterly
	March 24, 2021	750,000	Federal Home Loan Bank	3130ALJ47	AA+/AAA	0.70%	0.70%	0.70%	0.70%	September 24, 2025	704,903	703,335	1,568	March 24, 2024	Quarterly
	March 30, 2021	750,000	Federal Home Loan Bank	3130ALMH4	AA+/AAA	0.50%	0.50%	1.01%	0.50%	March 30, 2026	700,538	701,790	-1,253	March 30, 2024	Quarterly
	March 30, 2021	500,000	Federal Home Loan Bank	3130ALPW8	AA+/AAA	1.00%	1.00%	1.65%	1.00%	March 30, 2028	455,145	457,575	-2,430	March 30, 2024	Quarterly
	February 18, 2021	748,695	Federal Home Loan Bank	3130AL351	AA+/AAA	0.63%	0.66%	0.66%	0.66%	February 17, 2026	693,698	693,525	173	February 17, 2024	Quarterly
	May 26, 2021	750,000	Federal Home Loan Bank	3130AMFN7	AA+/AAA	0.50%	0.50%	1.16%	0.50%	May 26, 2026	705,803	706,388	-585	February 26, 2024	Quarterly
	January 3, 2022	636,002	Federal Home Loan Bank	3130AMU75	AA+/AAA	1.00%	1.32%	1.32%	1.32%	June 26, 2026	594,464	594,613	-148	January 26, 2024	Monthly
	July 29, 2021	750,000	Federal Home Loan Bank	3130ANBC3	AA+/AAA	0.51%	0.51%	0.51%	0.51%	July 29, 2024	738,188	730,455	7,733	January 29, 2024	Quarterly
	July 28, 2021	750,000	Federal Home Loan Bank	3130ANC57	AA+/AAA	0.50%	0.50%	1.58%	0.50%	July 28, 2028	680,468	686,078	-5,610	July 28, 2024	Annually
	September 20, 2021	500,000	Federal Home Loan Bank	3130ANX47	AA+/AAA	0.50%	0.50%	1.12%	0.50%	September 20, 2027	449,755	454,180	-4,425	September 20, 2027	Non
	October 14, 2021	500,000	Federal Home Loan Bank	3130APEA9	AA+/AAA	1.20%	1.20%	1.20%	1.20%	October 14, 2026	458,820	459,135	-315	January 14, 2024	Quarterly
	October 26, 2021	500,000	Federal Home Loan Bank	3130APHT5	AA+/AAA	1.20%	1.20%	1.20%	1.50%	October 26, 2026	458,630	458,670	-40	January 26, 2024	Monthly
	September 30, 2021	500,000	Federal Home Loan Bank	3130AP4Q5	AA+/AAA	0.50%	0.50%	1.09%	0.50%	September 30, 2026	461,360	463,425	-2,065	March 30, 2024	Quarterly
	February 16, 2022	500,000	Federal Home Loan Bank	3130AQ160	AA+/AAA	0.75%	0.75%	1.55%	0.75%	August 16, 2024	493,130	489,775	3,355	February 16, 2024	Quarterly
	April 28, 2022	499,385	Federal Home Loan Bank	3130ARPS4	AA+/AAA	2.50%	3.06%	4.44%	2.63%	April 28, 2027	495,425	494,100	1,325	April 28, 2024	Annually
	April 29, 2022	750,000	Federal Home Loan Bank	3130ARS52	AA+/AAA	3.00%	3.00%	4.22%	3.00%	April 29, 2027	739,178	744,563	-5,385	January 29, 2024	Quarterly
	April 29, 2022	499,069	Federal Home Loan Bank	3130ARSJ1	AA+/AAA	2.00%	2.75%	4.47%	2.50%	April 29, 2027	497,920	492,905	5,015	January 29, 2024	Quarterly
	March 17, 2022	500,000	Federal Home Loan Bank	3130AR4N8	AA+/AAA	1.65%	1.65%	2.48%	1.65%	March 17, 2026	484,565	486,880	-2,315	March 17, 2024	Quarterly
	September 16, 2022	500,000	Federal Home Loan Bank	3130ASZ36	AA+/AAA	4.00%	4.00%	4.00%	4.00%	March 16, 2026	492,500	495,905	-3,405	March 16, 2024	Quarterly
	October 27, 2022	500,000	Federal Home Loan Bank	3130ATLM7	AA+/AAA	5.25%	5.25%	5.25%	5.25%	October 27, 2026	498,175	498,465	-290	January 27, 2024	Quarterly
	September 15, 2022	750,000	Federal Home Loan Bank	3130AT2F3	AA+/AAA	4.25%	4.25%	4.25%	4.25%	September 15, 2027	738,930	740,678	-1,748	March 15, 2024	Quarterly
	March 19, 2024	1,000,000	Federal Farm Credit Bank	3130B0IA8	AA+/AAA	5.00%	5.00%	5.00%	5.00%	March 13, 2029	996,720	1,000,000	-3,280	March 13, 2026	Quarterly
	August 20, 2020	750,000	Federal Farm Credit Bank	3133EL4J0	AA+/AAA	0.47%	0.47%	0.47%	0.47%	August 19, 2024	736,200	728,490	7,710	February 12, 2024	Quarterly
	September 29, 2020	750,000	Federal Farm Credit Bank	3133EMBH4	AA+/AAA	0.53%	0.53%	0.53%	0.53%	September 29, 2025	702,690	700,860	1,830	February 12, 2024	Quarterly
	May 19, 2021	500,000	Federal Farm Credit Bank	3133EMZW5	AA+/AAA	0.73%	0.73%	0.73%	0.73%	May 19, 2025	476,595	473,630	2,965	February 12, 2024	Quarterly
	March 19, 2024	995,898	Federal Home Loan Mtg Co	3133EPSK7	AA+/AAA	4.52%	4.72%	4.72%	4.72%	March 13, 2026	996,090	995,898	192	April 15, 2024	Quarterly
	March 19, 2024	1,140,967	Federal Home Loan Mtg Co	31344AA2	AA+/AAA	5.92%	4.39%	4.39%	4.39%	March 15, 2031	1,145,190	1,140,967	4,223	March 15, 2031	Non
	March 26, 2021	742,463	Federal Home Loan Mtg Co	3134GWXW1	AA+/AAA	0.55%	2.39%	0.78%	0.78%	October 15, 2025	702,068	699,150	2,918	April 15, 2024	Quarterly
	October 23, 2020	800,000	Federal Home Loan Mtg Co	3134GWZT6	AA+/AAA	0.32%	0.32%	0.32%	0.32%	April 23, 2024	797,504	787,544	9,960	April 23, 2024	Quarterly
	January 27, 2023	750,000	Federal Home Loan Mtg Co	3134GYEN8	AA+/AAA	5.00%	5.00%	5.00%	5.00%	July 27, 2026	744,690	746,265	-1,575	January 27, 2024	semi-annually
	February 24, 2023	500,000	Federal Home Loan Mtg Co	3134GYG48	AA+/AAA	5.15%	5.15%	5.15%	5.15%	August 24, 2027	495,960	496,585	-625	February 24, 2024	Quarterly
	April 14, 2023	500,000	Federal Home Loan Mtg Co	3134GYPB2	AA+/AAA	5.13%	5.13%	5.13%	5.13%	April 26, 2027	496,355	496,770	-415	April 26, 2024	Quarterly
	October 29, 2020	500,000	Federal Ag Mtg Corp	31422BY38	AA/A1	0.43%	0.43%	0.43%	0.43%	October 29, 2025	467,165	465,165	2,000	October 29, 2025	Non
	March 13, 2013	55,432	Auburndale SD, WI	05068PCN0	AA-/AA-	3.10%	3.10%	3.10%	3.10%	March 1, 2026	53,928	54,321	-393	March 1, 2024	Daily
	March 23, 2021	700,000	Rock County, WI	772028RM0	-/Aa1	0.40%	0.40%	0.40%	0.40%	September 1, 2024	686,364	679,441	6,923	September 1, 2024	Non
	June 10, 2013	185,000	Shorewood Hills, WI	825224EL8	AAA/AAA	2.75%	2.75%	2.75%	2.75%	May 1, 2024	184,606	183,587	1,019	January 31, 2024	Daily
	January 29, 2024	249,000	American NB	02772JER7	FDIC/FDIC	4.60%	4.60%	4.60%	4.60%	August 8, 2025	247,710	249,000	-1,290	August 1, 2025	Non
	October 31, 2023	240,000	BMO Bank Nat'l Assoc	05610LCP7	FDIC/FDIC	5.45%	5.45%	5.45%	5.45%	July 31, 2024	240,000	240,466	-466	July 31, 2024	Non
	January 23, 2024	226,087	Citidel FCU	17286TAI4	NCUA/NCUA	0.90%	4.50%	4.50%	4.50%	October 23, 2026	226,199	226,087	113	October 23, 2026	Non
	January 23, 2024	186,465	Citizens ST B	176688CT4	FDIC/FDIC	0.90%	4.30%	4.30%	4.30%	December 31, 2025	185,619	186,465	-846	December 31, 2025	Non
	September 29, 2023	249,000	Empower CU CD	291916ABO	NCUA/NCUA	5.10%	5.10%	5.10%	5.10%	September 29, 2028	256,946	249,000	7,946	September 29, 2028	Non
	January 23, 2024	249,000	F&M Bank	307811J9	FDIC/FDIC	4.45%	4.45%	4.45%	4.45%	August 1, 2025	247,202	249,000	-1,798	August 1, 2025	Non
	January 29, 2024	250,000	Flagstar Bank	33847GDA7	FDIC/FDIC	4.75%	5.03%	6.00%	5.03%	February 14, 2029	250,150	246,990	3,160	May 14, 2024	Monthly
	August 4, 2021	246,518	Jpmorgan Chase CD	48128UZ88	FDIC/FDIC	0.65%	0.85%	0.85%	0.85%	August 17, 2026	226,094	223,351	2,744	August 17, 2026	Non
	February 25, 2022	247,033	National Bk CD	633368FP5	FDIC/FDIC	1.55%	4.82%	1.71%	1.71%	February 25, 2027	228,024	224,849	3,175	February 25, 2024	Monthly
	March 20, 2024	249,000	Nicolet Natl Bank CD	654062LR7	FDIC/FDIC	4.25%	4.25%	4.25%	4.25%	September 8, 2028	248,278	249,000	-722	September 8, 2028	Non
	January 11, 2023	249,000	State Bank of Chilton, WI CD	85641PDX5	FDIC/FDIC	4.45%	4.45%	4.45%	4.45%	January 12, 2026	247,125	247,426	-301	February 11, 2024	Non
	January 29, 2024	249,000	Wells Fargo Bank CD	949764LK8	FDIC/FDIC	4.20%	4.20%	4.20%	4.20%	January 29, 2027	245,970	248,716	-2,746	January 29, 2027	Non
	Various	327,999	LGIP - General	LGIPTEN	State	5.40%	5.40%	5.40%	5.40%	N/A	327,999	327,999	0	n/a	Liquid
	Various	11,016,866	LGIP - County Sales Tax	LGIPTST	State	5.40%	5.40%	5.40%	5.40%	N/A	11,016,866	11,016,866	0	n/a	Liquid
	Various	976,675	LGIP - Conservation	LGIPTCONS	State	5.40%	5.40%	5.40%	5.40%	N/A	976,675	976,675	0	n/a	Liquid
	Various	8,917,039	LGIP - Building	LGIPTBLDG	State	5.40%	5.40%	5.40%	5.40%	N/A	8,917,039	8,917,039	0	n/a	Liquid
	Various	63,107,297	Associated Bank - MM	ASBKREPO2	Local	5.51%	5.51%	5.51%	5.51%	N/A	63,107,297	63,107,297	0	n/a	Liquid
	Various	10,835	Wisconsin Bank & Trust - MM	CBTMM1	Local	0.01%	0.01%	0.01%	0.01%	N/A	10,835	10,835	0	n/a	Liquid
	Various	10,032	Cleveland State Bank	CLESTBK	Local	0.40%	0.40%	0.40%	0.40%	N/A	10,032	10,032	0	n/a	Liquid
	Various	4,196,418	Associated Bank - Checking	ASBKCHK1	Local	5.53%	5.53%	5.53%	5.53%	N/A	4,196,418	4,196,418	0	n/a	Liquid
	TOTALS	116,658,767									115,642,913	115,615,280	27,633		

Calls, Pay Downs, and Maturities

Maturity Date	Book MV	Issuer	Broker	Rating	Current Rate	Gain/Loss Sale	Sale Price	Type
March 1, 2024	495,945	Federal Farm Credit Bank	MBS	AA+	0.250%	\$4,055	500,000	Matured
March 28, 2024	1,000,510	Federal Home Loan Mtg Co	MBS	AA+	6.000%	(\$510)	1,000,000	Matured
March 1, 2024	238,896	Madison, WI	MBS	AAA	2.000%	\$1,104	240,000	Called

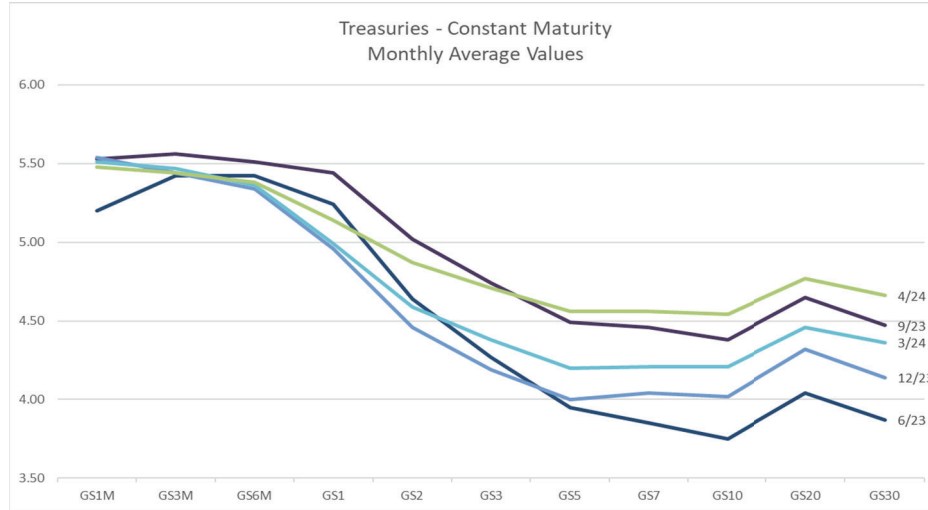
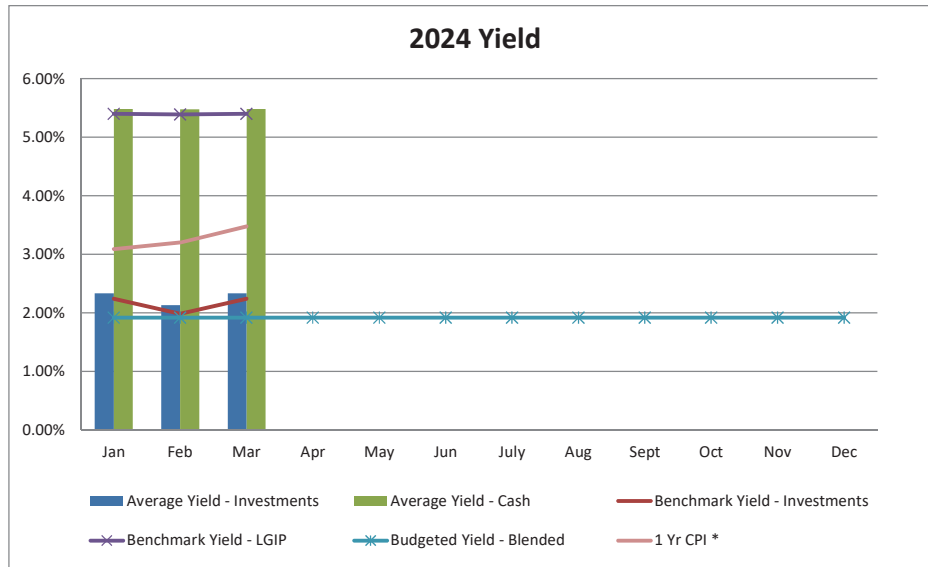
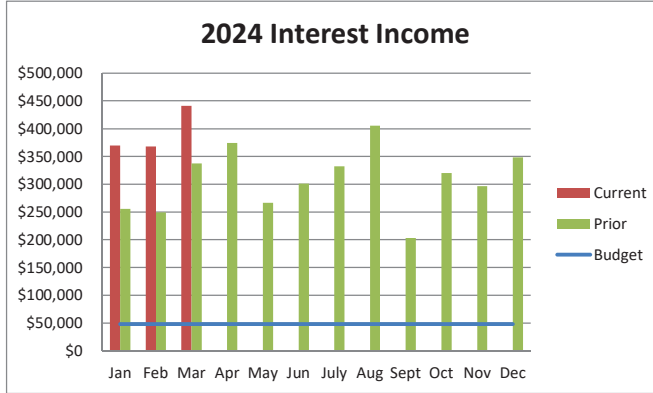
Sheboygan County Portfolio Summary as of February 29, 2024

	Market Value	Wtd Ave Tenor at Purch (Yrs)	Wtd Ave Seasoning (Yrs)	Current Month Annualized Yield	Benchmark Yield
Cash Equivalents	88,563,161	n/a	n/a	5.48%	5.40%
Investments	27,079,753	5.22	2.34	2.34%	2.24%
Grand Total	115,642,913			4.75%	4.66%

Cash Benchmark Yield is LGIP for most recent month

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

2024 Interest	
Annual Budget	\$575,341
Budget to Date	\$95,890
Actual to Date	\$1,178,925
Variance	\$1,083,035
Budgeted Yield	1.92%

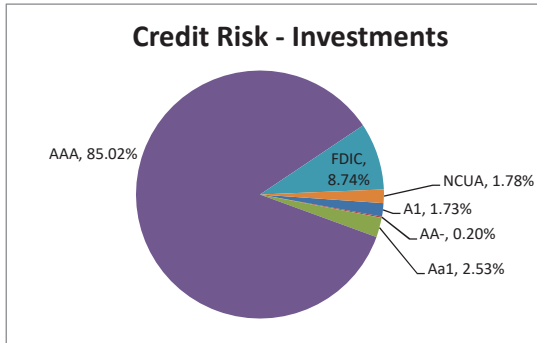
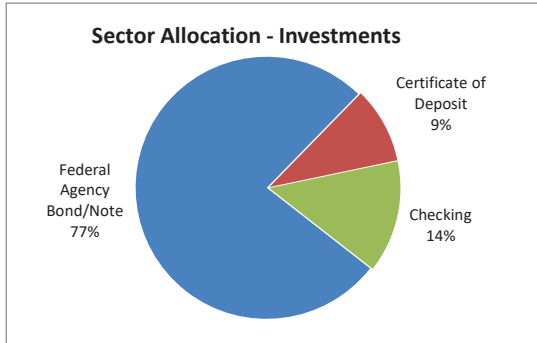


Source: FRED (Federal Reserve Economic Data)

Sheboygan County Portfolio Summary as of February 29, 2024

Cash and Cash Equivalents

Firm	Value	% of Cash
Associated Bank	67,303,715	76.0%
LGIP	21,238,580	24.0%
Wisconsin Bank & Trust - MM	10,835	0.0%
Cleveland State Bank	10,032	0.0%
	88,563,161	100.0%



Investment Holdings

Issuer	Market Value	% of Portfolio
American NB	247,710	0.91%
Auburndale SD, WI	53,928	0.20%
BMO Bank Nat'l Assoc	240,000	0.89%
Citidel FCU	226,199	0.84%
Citizens ST B	185,619	0.69%
Empower CU CD	256,946	0.95%
F&M Bank	247,202	0.91%
Federal Ag Mtg Corp	467,165	1.73%
Federal Farm Credit Bank	2,912,205	10.75%
Federal Home Loan Bank	13,880,039	51.26%
Federal Home Loan Mtg Co	5,377,857	19.86%
Flagstar Bank	250,150	0.92%
Government National Mtg Assoc	668,272	2.47%
Jpmorgan Chase CD	226,094	0.83%
National Bk CD	228,024	0.84%
Nicolet Natl Bank CD	248,278	0.92%
Rock County, WI	686,364	2.53%
Shorewood Hills, WI	184,606	0.68%
State Bank of Chilton, WI CD	247,125	0.91%
Wells Fargo Bank CD	245,970	0.91%
	27,079,753	100.00%

