

**NOTICE OF MEETING**  
SHEBOYGAN COUNTY FINANCE COMMITTEE  
**May 24, 2023 - 3:30 PM**

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

Finance Department is inviting you to a scheduled Zoom meeting.

Topic: Finance Department's Zoom Meeting  
Time: May 24, 2023 03:30 PM Central Time (US and Canada)

Join Zoom Meeting

<https://us06web.zoom.us/j/81296176541?pwd=RU5ybCtLRVdiTIU0bDQ4WEJUcUFJZz09>

Meeting ID: 812 9617 6541

Passcode: 695872

+1-305-224-1968,,81296176541# US

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 – Regular Meeting – April 26, 3:30 PM

Correspondence – None at the time of posting

County Administrator Report

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

Finance Director Report

*The Department Head 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 item on the agenda.*

Health and Human Services

Consideration of Budget Adjustments for 2023

Finance Director

Consideration of Resolution No. - Approving Standard Intergovernmental Agreement for 2024 County Sales Tax revenue – Sharing

Financial Statements – March

1<sup>st</sup> Quarter Variances

Investment Statements – March

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

Next Scheduled Meeting – June 14, 2023, 3:30 PM, Administration Building

Prepared by:  
Stacie Kuck  
Recording Secretary

Roger Te Stroete  
Committee Chairperson

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

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

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

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

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

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

## SHEBOYGAN COUNTY FINANCE COMMITTEE MINUTES

Administration Building  
508 New York Avenue  
Sheboygan WI 53081

**April 26, 2023**

**Called to Order: 3:30 P.M.**

**Adjourned: 4:20 P.M.**

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

**MEMBERS ABSENT:**

**ALSO PRESENT:** **In Person:** Vernon Koch, Edward Procek, Jeremy Fetterer, Stacie Kuck, Steve Hatton, Alayne Krause, Laura Henning-Lorenz

**Remote:** Jerry Jorgensen, Jacob Verhelst, Tara Duwe, Kayla Clinton, Jeremy Fredericks, Stefanie Albrecht, Crystal Fieber

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

The Chairperson certified compliance with the open meeting law. The amended notice was posted at 8:00 A.M. on April 25, 2023.

Supervisor Wegener moved to approve the minutes of April 12, 2023. Motion seconded by Supervisor Goehring. Motion Carried.

Correspondence – None

County Administrator Alayne Krause introduced the new Finance Director, Stephen Hatton. She then updated the committee on the progress of the 2024 budget development and noted the Leadership Forum is scheduled for June 15, 2023. She is closely monitoring the State budget and how it will affect the County's 2024 budget. Ms. Krause then updated the committee on the progress on the negotiations with the Wisconsin Professional Police Association (WPPA) and the change in protective status for the Correction Officers within the Wisconsin Retirement System (WRS). She concluded with a notice of a settlement check from a class action law suit with Monsanto as a result of PCB contamination.

Interim Finance Director Jeremy Fetterer informed the committee of his attendance at the Wisconsin Government Finance Officers Association (WGFOA) discussing budgeting for the future.

Sheboygan County Treasurer Laura Henning-Lorenz presented a draft of the 2022 County Treasurer and Real Property Listing Annual Report. No action was taken.

Sheboygan County Treasurer Laura Henning-Lorenz presented 2022 Sales Report for foreclosed properties. No action was taken.

Sheboygan County Treasurer Laura Henning-Lorenz presented a Vacant Position Request for a Limited Term Employee – Tax Collection. Supervisor Wegner moved to approve the request. Motion seconded by Supervisor Abler. Motion Carried.

Sheboygan County Treasurer Laura Henning-Lorenz presented a Vacant Position Request – Three Limited Term Employees for the Land Record Project. Supervisor Goehring moved to approve the request. Motion seconded by Supervisor Abler. Motion Carried.

Rocky Knoll Health Care Center Administrator Kayla Clinton presented a budget adjustment to bring Dining Services back in house. Supervisor Abler moved to approve the request. Motion seconded by Supervisor Wegner. Motion Carried.

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

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

The next scheduled meeting will be Wednesday, May 10, 2023 at 3:30 P.M.

Stacie Kuck  
Recording Secretary

William C. Goehring  
Secretary



# SHEBOYGAN COUNTY

**Tara Duwe – Finance Manager**

*Business & Administrative Services*

*Health & Human Services Department*

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To: Finance Committee

From: Tara Duwe, Finance Manager *TD*

Date: 5/24/2023

RE: 2023 Budget Adjustments for Health & Human Services

The 2023 budget was prepared in July of 2022, using 2022 grant amounts for any grant changes that were unknown at the time the budget was prepared. Since this time, the department has received 2023 contracts with updated grant amounts which now need to be reflected in our 2023 budget. The following adjustments are being proposed to account for the change in current grants and donations with a net increase in revenue of \$397,492.

1. Various grants across the agency had 2023 contract amounts that came in above or below what was budgeted. This entry is making those adjustments to grant revenue and expenses.
2. There have been two changes to the HHS Table of Organization for 2023. The first is that the Software Administrator position moved over to IT and is now being charged to HHS as an interdepartmental charge. The second is the Chapter 51/55 support staff moved over to Corporation Counsel, which includes the transfer tax levy.
3. This entry is to reallocate budgeted revenue and expense between business units to align with contracts and what costs grants are being claimed with.

Account #	Subledger	Account Name	Dr	Cr
1 2260.423525.445		MIPPA MC Imprvmnt Patients	\$2,274.00	
2260.423525.446		SHIPS State Hlth Insrcn Prgm		\$423.00
2260.423525.951		Benefit Specialist Elder Svs	\$600.00	
2260.423525.932		ADRC - 560100	\$149,987.00	
2260.423525.936		MA ADRC - 560100	\$49,023.00	
2211.423525.447		Nutrition Svs Inct Prg NSIP	\$3,533.00	
2224.423525.447		Nutrition Svs Inct Prg NSIP	\$6,589.00	
2258.423525.933		Elder Abuse	\$2,081.00	
2211.423525.947		Title III C-1 Congregate Nutr		\$28,486.00
2224.423525.948		Title III C-2 Home Delivered		\$18,952.00
2224.531415.001		Meals on Wheels	\$37,000.00	
2211.531415.001		Meals on Wheels	\$3,750.00	
2211.531415		Food Prepared	\$9,000.00	
2211.465300.044		Meal Site Donations		\$23,000.00
2215.423525.953		Title III-B Supt Svs	\$4,231.00	
2215.531600		Supportive Home Care	\$3,826.00	
2252.423525.955		Title III D In Home Services		\$1,105.00
2256.423525.956		Title III E Nat'l Fmly Caregiver		\$22,094.00
2256.531610		Respite Care	\$22,094.00	
2255.423375.957		State Transportation	\$1,992.00	
2254.423525.531		53.10 Operating Grant		\$3,683.00
2259.423525.902		LTS & Adult Protective Services		\$8,630.00
2211.421110.917		ARPA Aging		\$32,000.00
2215.421110.917		ARPA Aging		\$10,000.00
2224.421110.917		ARPA Aging		\$63,217.00
2252.421110.917		ARPA Aging		\$5,522.00
2321.423525.965	12A	WIC Grants 154710		\$63,418.00
2301.423525.964		PH Consolidated Contract		\$528.00
2306.423525.964		PH Consolidated Contract	\$1,158.00	
2308.423525.964		PH Consolidated Contract	\$40.00	
2347.423525		State Health & Human Services		\$5,001.00
2347.531105		Consulting		\$2,760.00
2347.533205		Mileage - Employee	\$510.00	
2347.556106		Grants	\$2,500.00	
2318.423525.943		Qualitative Data		\$22,760.00
2318.532225		Office Equipment	\$2,360.00	
2318.531505		Client Services	\$8,750.00	
2318.533110		Printing	\$6,000.00	
2318.533505		General	\$865.00	
2318.533725		Postage	\$1,785.00	
2318.531105		Consulting	\$3,000.00	
2343.533505		General		\$5,571.00
2343.531505		Client Services		\$5,572.00
2343.533926		Non Cap Equip over \$500	\$11,143.00	
2329.533926		Non Cap Equip over \$500	\$3,705.00	

2329.423525.464		PH Preparedness/Bio 155015		\$3,705.00
2554.423525.978		WISACWIS - 333	\$310.00	
2511.423525.985		DSS Community Aids - BCA		\$3,930.00
2585.423525.982		Foster Parent Tgn - 395	\$2,600.00	
2516.423525.979		Youth Aids - Comm - 160		\$93,968.00
2516.423525.974		Comm Intrvntn Funding		\$3,781.00
2541.423525.476		Kinship Assessment - 380	\$9,220.00	
2511.423525.485		State County Match - 681		\$20.00
2585.423525.454		Foster Parent Retention	\$3,077.00	
2585.531505		Client Services		\$3,077.00
2515.423525.925		In Home Safety Services		\$101,756.00
2515.531519		IHSS In Home Safety	\$7,716.00	
2515.531450		Transportation	\$6,861.00	
2515.531525		Day Care Cntr Serv Non	\$6,861.00	
2515.531580		Recreation/Alternate Ac	\$6,861.00	
2515.531600		Supportive Home Care	\$6,861.00	
2515.531610		Respite Care	\$6,861.00	
2515.531615		Housing/Energy Assistance	\$6,861.00	
2515.531660		Crisis Intervntion	\$6,861.00	
2515.533540		Food	\$6,861.00	
2515.533680		Medical Supplies	\$6,861.00	
2001.423525.916		SABG Supplemental		\$2,732.00
2001.533245		Seminars & Training	\$2,732.00	
2055.423525.916		SABG Supplemental		\$29,520.00
2055.531665		Counseling/Therapeutic Resources	\$29,520.00	
2001.423525.917		MHBG SUPP		\$500.00
2015.423525.917		MHBG SUPP		\$500.00
2019.423525.917		MHBG SUPP		\$10,000.00
2046.423525.917		MHBG SUPP		\$40,197.00
2021.423525.917		MHBG SUPP	\$5,678.00	
2001.531105		Consulting	\$500.00	
2015.531105		Consulting	\$500.00	
2046.531660		Crisis Intervention	\$500.00	
2019.533245		Seminars & Training	\$10,000.00	
2046.531580		Recreation/Alternate Activity	\$34,019.00	
2001.423525.923		ODU in Residential		\$44,079.00
2056.423525.923		ODU in Residential	\$19,300.00	
2056.423525.929		TAD Grant		\$10,000.00
2056.533245		Seminars & Training	\$1,352.00	
2049.531580		Recreation/Alternate Activity	\$75,000.00	
2021.531555		IMD (Out of County)	\$68,918.00	
			\$670,487.00	\$670,487.00

2	2112.511105		Wages		\$70,034.00
	2112.512105		Social Security		\$5,183.00

2112.512110		Retirement		\$4,762.00
2112.551105		Health Insurance		\$10,356.00
2112.551110		Dental Insurance		\$259.00
2112.551115		Group Life Insurance		\$39.00
2112.551125		Worker Compensation Insurance		\$55.00
2112.556108		Employee Wages & Related Costs	\$90,688.00	
2111.411100		Property Tax - Real	\$68,157.00	
2046.511105		Wages		\$38,483.00
2046.512105		Social Security		\$2,848.00
2046.512110		Retirement		\$2,617.00
2046.551105		Health Insurance		\$23,562.00
2046.551110		Dental Insurance		\$596.00
2046.551115		Group Life Insurance		\$21.00
2046.551125		Worker Compensation Insurance		\$30.00
			\$158,845.00	\$158,845.00

3	2001.423525.485	State County Match - 681		\$7,804.00
	2019.423525.485	State County Match - 681		\$28,546.00
	2046.423525.485	State County Match - 681	\$41,085.00	
	2050.423525.485	State County Match - 682		\$8,159.00
	2054.423525.485	State County Match - 683	\$3,424.00	
	2001.423525.962	DCP Community Aids-BCA		\$90,000.00
	2019.423525.962	DCP Community Aids-BCA		\$125,000.00
	2020.423525.962	DCP Community Aids-BCA		\$124,208.00
	2046.423525.962	DCP Community Aids-BCA	\$384,208.00	
	2050.423525.962	DCP Community Aids-BCA		\$58,540.00
	2054.423525.962	DCP Community Aids-BCA	\$13,540.00	
	2021.423525.516	Comm Mental Health		\$399,854.00
	2046.423525.516	Comm Mental Health	\$399,854.00	
	2211.531415.001	Meals on Wheels	\$50,750.00	
	2211.531415.002	Watson's		\$50,750.00

	2054.511105	Wages		\$17,994.00
	2054.512105	Social Security		\$1,333.00
	2054.512110	Retirement		\$1,224.00
	2054.551105	Health Insurance		\$6,668.00
	2054.551110	Dental Insurance		\$172.00
	2054.551115	Group Life Insurance		\$8.00
	2054.551125	Worker Compensation Insurance		\$203.00
	2054.551905	General Liability Insurance		\$93.00
	2054.551920	Property Insurance		\$15.00
	2054.551930	Deductible Escrow		\$14.00
	2054.552110	Building Maintenance		\$1,000.00
	2054.553105	Telephone		\$49.00
	2054.553150	Data Processing Services		\$1,303.00



2054.555145		Ovhd - Gen Mgt		\$258.00
2054.555146		Ovhd - Program Mgmt		\$1,258.00
2054.555147		Ovhd - Finanical Admin		\$1,447.00
2054.555148		Ovhd - Secretarial Services		\$1,178.00
2050.511105		Wages	\$17,994.00	
2050.512105		Social Security	\$1,333.00	
2050.512110		Retirement	\$1,224.00	
2050.551105		Health Insurance	\$6,668.00	
2050.551110		Dental Insurance	\$172.00	
2050.551115		Group Life Insurance	\$8.00	
2050.551125		Worker Compensation Insurance	\$203.00	
2050.551905		General Liability Insurance	\$93.00	
2050.551920		Property Insurance	\$15.00	
2050.551930		Deductible Escrow	\$14.00	
2050.552110		Building Maintenance	\$1,000.00	
2050.553105		Telephone	\$49.00	
2050.553150		Data Processing Services	\$1,303.00	
2050.555145		Ovhd - Gen Mgt	\$258.00	
2050.555146		Ovhd - Program Mgmt	\$1,258.00	
2050.555147		Ovhd - Finanical Admin	\$1,447.00	
2050.555148		Ovhd - Secretarial Services	\$1,178.00	
			\$927,078.00	\$927,078.00

1                   **SHEBOYGAN COUNTY    RESOLUTION NO. \_\_\_\_\_ (2023/24)**

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3           Re:   **Approving Standard Intergovernmental Agreement for 2024 County**  
4                   **Sales Tax Revenue-Sharing**

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6  
7           **WHEREAS**, when Sheboygan County enacted Ordinance No. 2 (2016/17), *Enacting*  
8           *One-half Percent County Sales Tax to Maintain Sheboygan County's Transportation*  
9           *Infrastructure*, a unique feature of the Ordinance was that it provided that a portion of the  
10          revenue received from the Ordinance would be made available to local units of government  
11          within Sheboygan County to assist those municipalities in addressing their own transportation  
12          needs, and

13  
14          **WHEREAS**, Section 7.07 of the Sales Tax Ordinance provided that the distribution to  
15          local units of government would be premised upon the municipalities agreeing to be bound by  
16          the terms of a standard intergovernmental cooperative agreement, and

17  
18          **WHEREAS**, Section 7.07(1) of the Code provided that the terms of the  
19          intergovernmental agreement were to be reviewed and approved annually by the County Board,  
20          and

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22          **WHEREAS**, by the adoption of Resolution No. 19 (2016/17), the County Board approved  
23          the form of a standard intergovernmental agreement; and

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25          **WHEREAS**, in the inaugural year of the sales tax revenue sharing, the agreement was  
26          accepted by all municipalities and the revenue-sharing has been working satisfactorily under the  
27          terms of the standard form that was adopted; and

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29          **WHEREAS**, the proposed Sheboygan County Sales Tax Revenue-Sharing for  
30          Transportation Infrastructure Maintenance 2024 Intergovernmental Cooperative Agreement, a  
31          copy of which is on file with the County Clerk, contains terms and provisions consistent with the  
32          goals of the County Sales Tax Ordinance;

33  
34          **NOW, THEREFORE, BE IT RESOLVED** that the Sheboygan County Board approves  
35          the form of the *Sheboygan County Sales Tax Revenue-Sharing for Transportation Infrastructure*  
36          *Maintenance 2024 Intergovernmental Cooperative Agreement*, a copy of which is on file with the  
37          County Clerk, and authorizes and directs the County Administrator and County Board  
38          Chairperson to execute such agreements with each Sheboygan County municipality willing to  
39          be bound by the terms of the Agreement.

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41          **BE IT FURTHER RESOLVED** that the County Administrator and County Board  
42          Chairperson are empowered to agree to any minor modifications to the Standard Agreement  
43          that may be requested by a particular municipality that may be necessary to accommodate the  
44          municipality's individual circumstances, provided the modifications do not, in the opinion of the  
45          County Administrator and County Board Chairperson, contain terms and provisions that are

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48   (The rest of this page intentionally left blank.)

49 inconsistent with the goals of Chapter 7 of the Sheboygan County Code, the County Sales and  
50 Use Tax Ordinance No. 2 (2016/17), *Enacting One-half Percent County Sales Tax to Maintain*  
51 *Sheboygan County's Transportation Infrastructure*.

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Respectfully submitted this 20th day of June, 2023.

**FINANCE COMMITTEE**

\_\_\_\_\_  
Roger Te Stroete, Chairperson

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Kathleen Donovan, Vice-Chairperson

\_\_\_\_\_  
William C. Goehring, Secretary

\_\_\_\_\_  
Keith Ablner

\_\_\_\_\_  
Thomas Wegner

Opposed to Introduction:  
\_\_\_\_\_  
\_\_\_\_\_

**SHEBOYGAN COUNTY SALES TAX REVENUE-SHARING  
FOR TRANSPORTATION INFRASTRUCTURE MAINTENANCE  
2024 INTERGOVERNMENTAL COOPERATIVE AGREEMENT**

1. **PARTIES.** The parties to the Agreement are the \_\_\_\_\_  
\_\_\_\_\_ (Municipality), a municipal corporation with offices at \_\_\_\_\_,  
\_\_\_\_\_ and  
**SHEBOYGAN COUNTY** (County), a Wisconsin governmental body corporate, organized pursuant to Wis. Stat. § 59.01, having its principal offices at 508 New York Avenue, Sheboygan, Wisconsin 53081.

2. **PURPOSE.** Sheboygan County enacted Ordinance No. 2 (2016/17) establishing a one-half percent (.5%) County sales tax for the purpose of raising revenues to address the challenges of maintaining Sheboygan County's roads and bridges. In enacting the Ordinance, the County Board recognized that the municipalities within Sheboygan County have similar financing challenges for the transportation infrastructures within those municipalities. The Ordinance requires that \$1.5 Million of anticipated revenues (adjusted annually) from the sales tax be distributed to municipalities within County based on an equalized value formula provided that the municipalities agree to be bound by the terms of an Intergovernmental Cooperative Agreement as approved by the County Board. This Agreement, having been approved by the County Board, and agreed to by Municipality, assures that the revenue being distributed herein will be spent to maintain Municipality's road and bridge infrastructure.

3. **EFFECTIVE DATE; TERM; TERMINATION.**

A. **Effective Date.** This Agreement shall become effective on the last date of the required signatures at the end of this document.

B. **Term.** The term of this Agreement is for calendar year 2024.

C. **Termination – By County.** During the term, this Agreement may be terminated by County, if County determines that Municipality is not honoring the terms and conditions of this Agreement and County shall have no further obligations to make any payments or perform any other requirements herein.

D. **Termination – By Municipality.** During the term, this Agreement may be terminated by Municipality if Municipality determines that it no longer wishes to be bound by the terms and conditions of this Agreement and County shall be relieved of any further obligations to make any payments or perform any other requirements herein.

4. **AUTHORITY.** This Agreement is entered into between the parties pursuant to Wis. Stat. § 66.0301, authorizing intergovernmental cooperation and by Wis. Stat. § 77.76(3) which allows counties to distribute sales tax proceeds to municipalities within Sheboygan County. Both parties represent that their respective governing bodies have authorized entry into this Agreement.

**5. RESPONSIBILITIES OF COUNTY.**

A. County shall, over the course of calendar year 2024, pay to Municipality as a distribution of sales tax revenue, the sum of \$\_\_\_\_\_.

B. County shall determine at its option whether the payment will be distributed in one lump sum or whether it will be in periodic payments. County shall determine at its option the timing and method of the payments.

C. County shall provide reasonable advance notice to Municipality as to its payment distribution method so that Municipality may budget accordingly.

**6. RESPONSIBILITIES OF MUNICIPALITY.**

A. Municipality agrees to use the payment for road and bridge maintenance purposes.

B. Municipality agrees not to reduce its road and bridge maintenance budget as a result of receiving the payment. It is the intent that the payment shall enhance Municipality's ability to address its road and bridge maintenance needs over the amount that Municipality would otherwise be budgeting for this purpose.

C. Municipality may, as part of its budgeting and planning process, hold over spending all or part of the payment into a different calendar year or otherwise bundle the payment in a manner that is acceptable in advance with the County provided the County is satisfied that Municipality's spending of the payment is consistent with the intent that the payment shall enhance Municipality's ability to address its road and bridge maintenance needs over the amount that Municipality would otherwise be budgeting for this purpose

D. Municipality agrees to cooperate with County's Finance Department to allow County to review Municipality's budget, resulting financial reports, and supporting detail to assure County that Municipality is complying as provided herein.

E. Municipality must provide a Resolution supporting the County Sales Tax Revenue-Sharing Cooperative Agreement.

**7. RESOLUTION OF DISPUTES.** County, through its County Administrator, shall determine as to whether Municipality has fulfilled its responsibilities under this Agreement. This Agreement will be renewed annually upon similar terms.

**8. HOLD HARMLESS; INDEMNIFICATION.** Each party shall defend, hold harmless, and indemnify the other against any and all claims, liabilities, damages, judgments, causes of action, costs, loss, and expense including reasonable attorneys' fees imposed upon or incurred by the other party arising from or related to the negligent or intentionally tortious acts or omissions of the indemnifying party's officers, employees, or agents in performing the services pursuant to the Agreement. Each party shall promptly notify the other of any claim arising under this provision, and each party shall fully

cooperate with the other in the investigation, resolution, and defense of such claim. This Agreement does not waive any governmental or sovereign immunity. Both parties retain all applicable governmental immunities, defenses, and statutory limitations available, including Wis. Stat. § 893.80, 895.52, and 345.05.

**9. SEVERABILITY.** If any provision in this Agreement is determined to be void and unenforceable for any reason, the remaining provisions shall remain in full force and effect unless the removal of the severed provision would substantially impair the ability of either party to perform the essential purpose of this Agreement.

**10. ENTIRE AGREEMENT.** This Agreement constitutes the entire understanding between the parties relating to their relationship and supersedes all prior understandings, oral agreements, negotiations, representations, and agreements relating to the same subject matter.

Approved by the parties by the following authorized representatives:

\_\_\_\_\_  
[Municipality]

By: \_\_\_\_\_  
Authorized Representative

\_\_\_\_\_  
Date Signed

By: \_\_\_\_\_  
Authorized Representative

\_\_\_\_\_  
Date Signed

**SHEBOYGAN COUNTY**

By: \_\_\_\_\_  
Alayne Krause  
Sheboygan County Administrator

\_\_\_\_\_  
Date Signed

By: \_\_\_\_\_  
Vernon Koch  
County Board Chair

\_\_\_\_\_  
Date Signed

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WISCONSIN

# Financial Overview

March 2023

Finance Committee & County Administrator Report

# Budget Variance Summary

Preliminary Year to Date March 31, 2023

	Fund					
	General	Special Revenue	Enterprise	Internal Service	Total	Transportation
Change in Fund Balance	\$ (912,708)	\$ 849,763	\$ (199,970)	\$ (2,043,880)	\$ (2,306,796)	\$ 2,333,625
Plus: unbudgeted depreciation			190,865	606,727	\$ 797,592	
Adjusted Change in Fund Balance	<u>\$ (912,708)</u>	<u>\$ 849,763</u>	<u>\$ (9,105)</u>	<u>\$ (1,437,153)</u>	<u>\$ (1,509,204)</u>	<u>\$ 2,333,625</u>
Budgeted Change in Fund Balance to Date	\$ (2,611,457)	\$ 313,901	\$ 2,581	\$ (2,020,831)	\$ (4,315,806)	\$ 1,905,556
Variance Actual to Budget	<u>\$ 1,698,749</u>	<u>\$ 535,862</u>	<u>\$ (11,686)</u>	<u>\$ 583,678</u>	<u>\$ 2,806,602</u>	<u>\$ 428,069</u>
Timing	\$ (71,238)	\$ -	\$ -	\$ 486,565	\$ 415,327	\$ -



# Department Budget Variance Summary

Preliminary Year to Date March 31, 2023

Department	Total Variance
<b>General Fund</b>	
Airport	\$ 48,716
Bldg Services	\$ 120,510
Clerk of Crts	\$ 28,182
Corp Counsel	\$ 1,821
County Administrator	\$ 27,639
County Board	\$ 3,665
County Clerk	\$ (8,167)
Court Commissioner	\$ 4,928
DA	\$ 53,997
Finance	\$ 53,261
Human Resources	\$ 75,520
Medical Examiner	\$ 23,267
Nondepart'l	\$ 1,078,241
Planning & Conservation	\$ (89,501)
Register of Deeds	\$ (42,499)
Sheriff	\$ 257,550
Tax Foreclosures	\$ 32,788
Treasurer	\$ 10,151
UW Extension	\$ 4,015
UW GB - Sheboygan Campus	\$ (7,984)
Veterans' Comm	\$ 5,492
Veterans' Service	\$ 17,157
<b>Total - General Fund</b>	<b>\$ 1,698,749</b>

Department	Total Variance
<b>Special Revenue</b>	
Community Programs	\$ (366,904)
Economic Support	\$ 88,950
Elder Services	\$ 52,588
HHS Administration	\$ (17,383)
Public Health Service	\$ 31,552
Social Services	\$ 745,858
Total HHS	\$ 534,661
Public Safety - Spec Rev	\$ 1,201
<b>Total - Special Revenue</b>	<b>535,862</b>

Department	Total Variance
<b>Health Care Centers</b>	
Rocky Knoll	\$ (11,687)
<b>Total - HCC</b>	<b>\$ (11,687)</b>

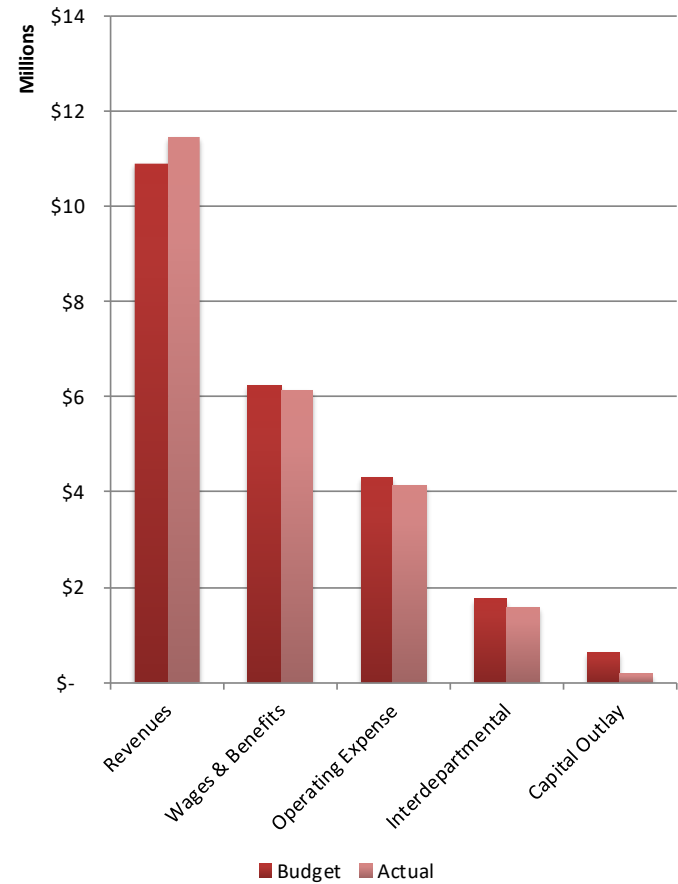
Department	Total Variance
<b>Internal Services</b>	
Employee Benefits	\$ (25,832)
Highway	\$ 712,381
Info Technology	\$ (102,871)
Prop Ins	\$ -
<b>Total - Internal Servs</b>	<b>583,678</b>

Department	Total Variance
<b>Transportation</b>	
Transportation	\$ 428,069
<b>Total - Transportation</b>	<b>\$ 428,069</b>

# General Fund (Budget to Actual)

Year to Date March 31, 2023

	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>% Actual to Budget</b>
Revenues	\$ 10,909,435	\$ 11,477,590	\$ 568,155	105%
Wages & Benefits	(6,245,572)	(6,155,414)	90,158	99%
Operating Expense	(4,332,462)	(4,153,307)	179,155	96%
Interdepartmental	(1,764,848)	(1,576,947)	187,901	89%
Capital Outlay	(650,452)	(194,472)	455,980	30%
<b>Total Expenses</b>	<b>(12,993,334)</b>	<b>(12,080,140)</b>	<b>913,194</b>	<b>93%</b>
Other Financing	(527,558)	(310,158)	217,400	59%
<b>Change in Fund Balance</b>	<b>\$ (2,611,457)</b>	<b>\$ (912,708)</b>	<b>\$ 1,698,749</b>	<b>35%</b>



# General Fund (Variance Change)

Year to Date March 31, 2023

	<u>Prior Month</u>	<u>Variance Current Month</u>	<u>Change</u>
Revenues	\$ 55,148	\$ 568,155	\$ 513,007
Wages & Benefits	28,092	90,158	62,066
Operating Expense	252,432	179,155	(73,277)
Interdepartmental	116,742	187,901	71,159
Capital Outlay	<u>(68,440)</u>	<u>455,980</u>	<u>524,420</u>
Total Expenses	328,826	913,194	584,368
Other Financing	<u>192,269</u>	<u>217,400</u>	<u>25,131</u>
Change in Fund Balance	<u>\$ 576,243</u>	<u>\$ 1,698,749</u>	<u>\$ 1,122,506</u>

- Revenue is positive the current month change is due to more than budgeted interest income and TIF closure but less than budgeted grant revenue for Planning
- Wages & Benefits expense variance mainly due to position vacancies
- Positive Operating expense variance due to less than budgeted utilities, advertising, maintenance supplies, and furniture and computer purchases
- Capital Outlay expense variance due to budgeted items not yet purchased

# General Fund – Department Analysis

## Year to Date March 31, 2023

### Overall Budget

Variations

Department	Revenues	Expenditures	Other Financing	Total	% of Outflow
Airport	\$ (5,578)	\$ 54,294	\$ -	\$ 48,716	↑ 20.61%
Building Services	(3,237)	123,747	-	120,510	↑ 11.96%
Clerk of Courts	46,489	(18,307)	-	28,182	↑ 3.89%
Corporation Counsel	1,774	47	-	1,821	→ 1.37%
County Administrator	(34)	51,834	(24,161)	27,639	↑ 22.48%
County Board	-	42,365	(38,700)	3,665	↑ 3.42%
County Clerk	(2,874)	(5,293)	-	(8,167)	↓ -8.50%
Court Commissioner	1,334	3,594	-	4,928	↑ 5.49%
District Attorney	4,935	49,062	-	53,997	↑ 19.19%
Finance	15,617	74,598	(36,954)	53,261	↑ 10.29%
Human Resources	-	92,458	(16,938)	75,520	↑ 37.77%
Medical Examiner	8,449	14,818	-	23,267	↑ 30.80%
Non-Departmental	757,340	13,862	307,039	1,078,241	↑ 58.30%
Planning & Conservation	(206,401)	104,581	12,319	(89,501)	↓ -13.55%
Register of Deeds	(53,067)	13,160	(2,592)	(42,499)	↓ -20.64%
Sheriff	(38,373)	234,821	61,102	257,550	↑ 4.13%
Tax Foreclosures	30,050	2,738	-	32,788	N/A
Treasurer	(1,163)	55,029	(43,715)	10,151	↑ 4.59%
UW GB - Sheboygan Campus	-	(7,984)	-	(7,984)	↓ -29.14%
UW Extension	(6,891)	10,906	-	4,015	↑ 3.63%
Veterans Commission	-	5,492	-	5,492	↑ 84.58%
Veteran's Services	19,785	(2,628)	-	17,157	↑ 19.94%
<b>Total General Fund</b>	<b>\$ 568,155</b>	<b>\$ 913,194</b>	<b>\$ 217,400</b>	<b>\$ 1,698,749</b>	<b>13.07%</b>

### Overtime

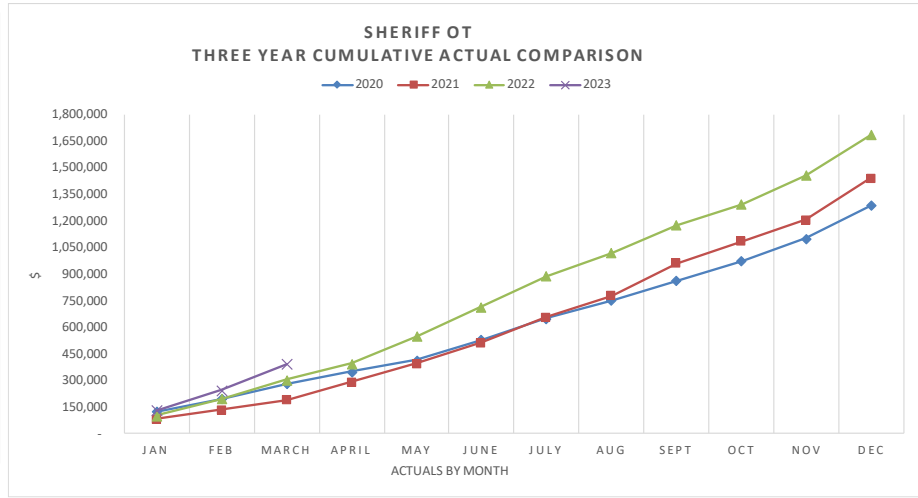
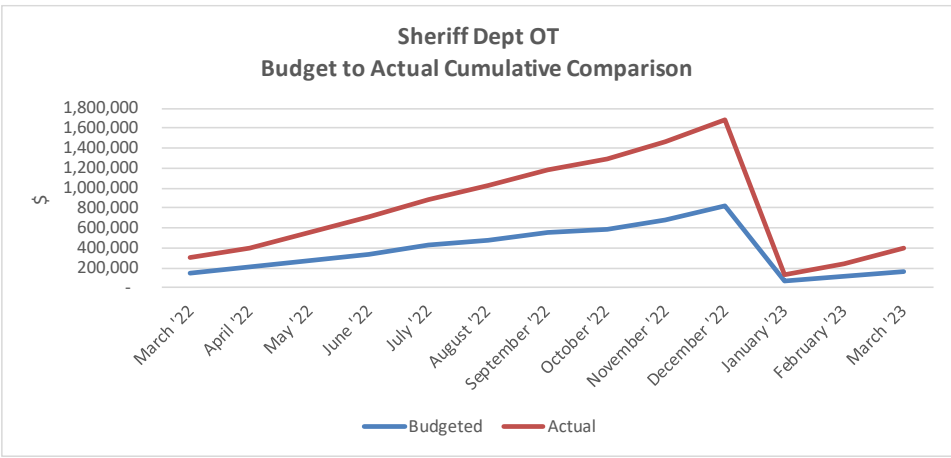
Overtime

Department	Budget	Actual	\$ Variance	% of Variance
Airport	\$ 2,000	\$ 5,180	\$ (3,180)	↓ -159.00%
Building Services	4,680	5,545	(865)	↓ -18.48%
Clerk of Courts	490	969	(479)	↓ -97.76%
Corporation Counsel	-	-	-	→ 0.00%
County Administrator	-	-	-	→ 0.00%
County Board	-	-	-	→ 0.00%
County Clerk	100	64	36	↑ 36.00%
Court Commissioner	-	-	-	→ 0.00%
District Attorney	-	-	-	→ 0.00%
Finance	1,251	370	881	↑ 70.42%
Human Resources	-	-	-	→ 0.00%
Medical Examiner	-	-	-	→ 0.00%
Non-Departmental	-	-	-	→ 0.00%
Planning & Conservation	-	117	(117)	↓ -100.00%
Register of Deeds	-	-	-	→ 0.00%
Sheriff	168,324	393,181	(224,857)	↓ -133.59%
Tax Foreclosures	-	-	-	→ 0.00%
Treasurer	-	-	-	→ 0.00%
UW Campus	-	-	-	→ 0.00%
UW Extension	-	-	-	→ 0.00%
Veterans Commission	-	-	-	→ 0.00%
Veteran's Services	-	-	-	→ 0.00%
<b>Total General Fund</b>	<b>\$ 176,845</b>	<b>\$ 405,426</b>	<b>\$ (228,581)</b>	<b>↓ -129.25%</b>

- Airport – Expenditure variance due to delay in start of projects and creating brine mix to use at Airport
- Building Services – Expenditure variance due to vacancies and utility prices lower than expected
- County Administrator – Expenditure variations due to vacant positions
- County Clerk – Expenditure variance due to retirement and overlap for training
- District Attorney – Expenditure variance due to vacant positions
- Finance – Expenditure variance due to vacancy savings
- Human Resources – Expenditure variance due to vacancy savings, All Employee summit and less than budgeted advertising
- Medical Examiner – Revenue variance due to receiving a portion of the Overdose Fatality grant; Expenditure variance due to less than anticipated autopsies
- Non Departmental – Revenue variance due to higher than budgeted investment interest and TIF district closure
- Planning – Revenue variance due to timing of grant payments; Expenditure variance due to less than budgeted consulting and tree sale expenses
- Register of Deeds – Revenue variance due to real estate and encumbrance activity
- UW Campus – Expenditure variance due to more than budgeted expenses for maintenance and facility repairs
- Veterans – Revenue variance due to being awarded an ARPA supplemental grant for CVSO; Expenditure variance due to veterans rides still down since the transportation program was shut down due to covid.

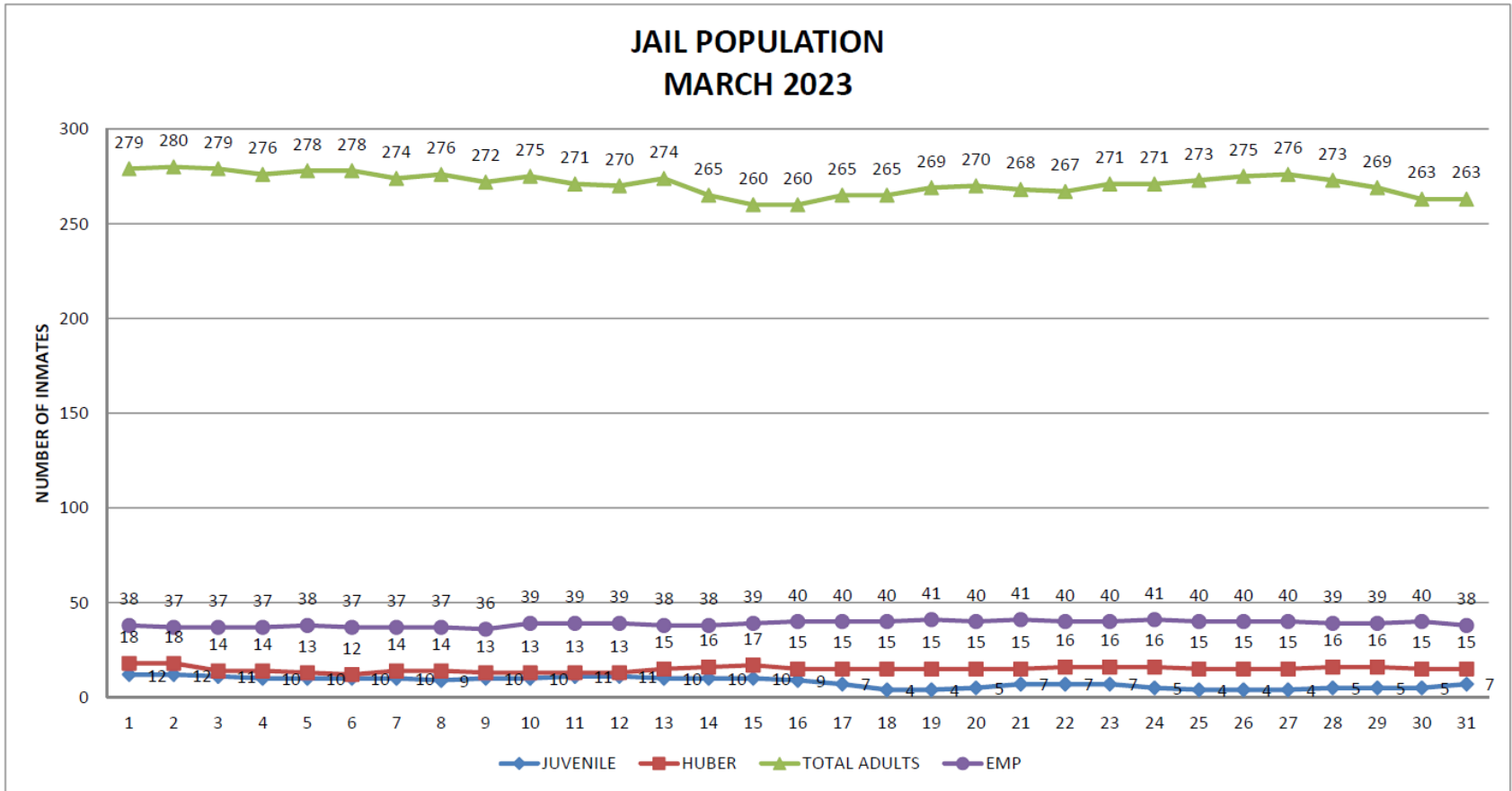
# General Fund – Sheriff’s Department OT

## As of March 31, 2023



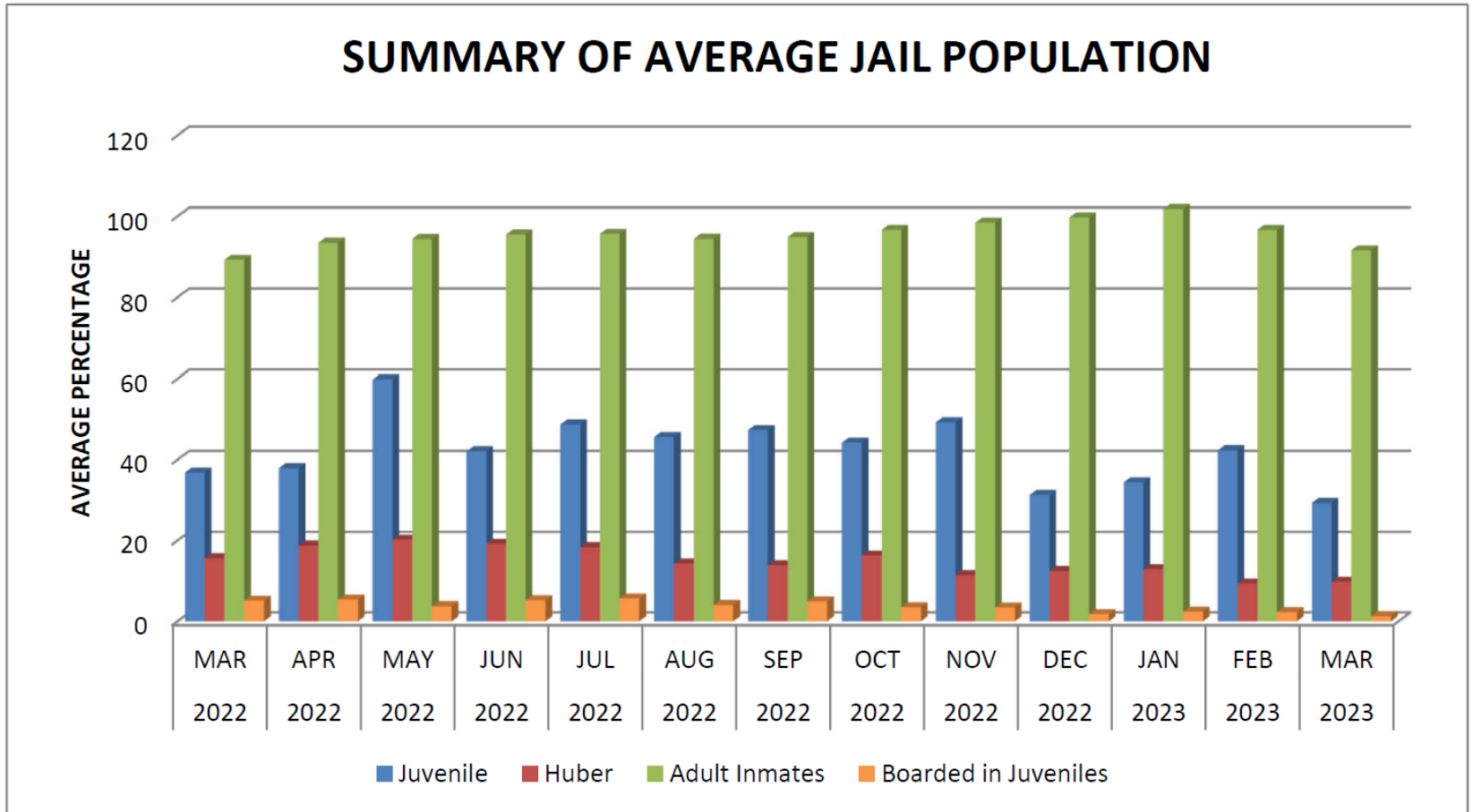
# General Fund – Sheriff’s Department

## March 31, 2023



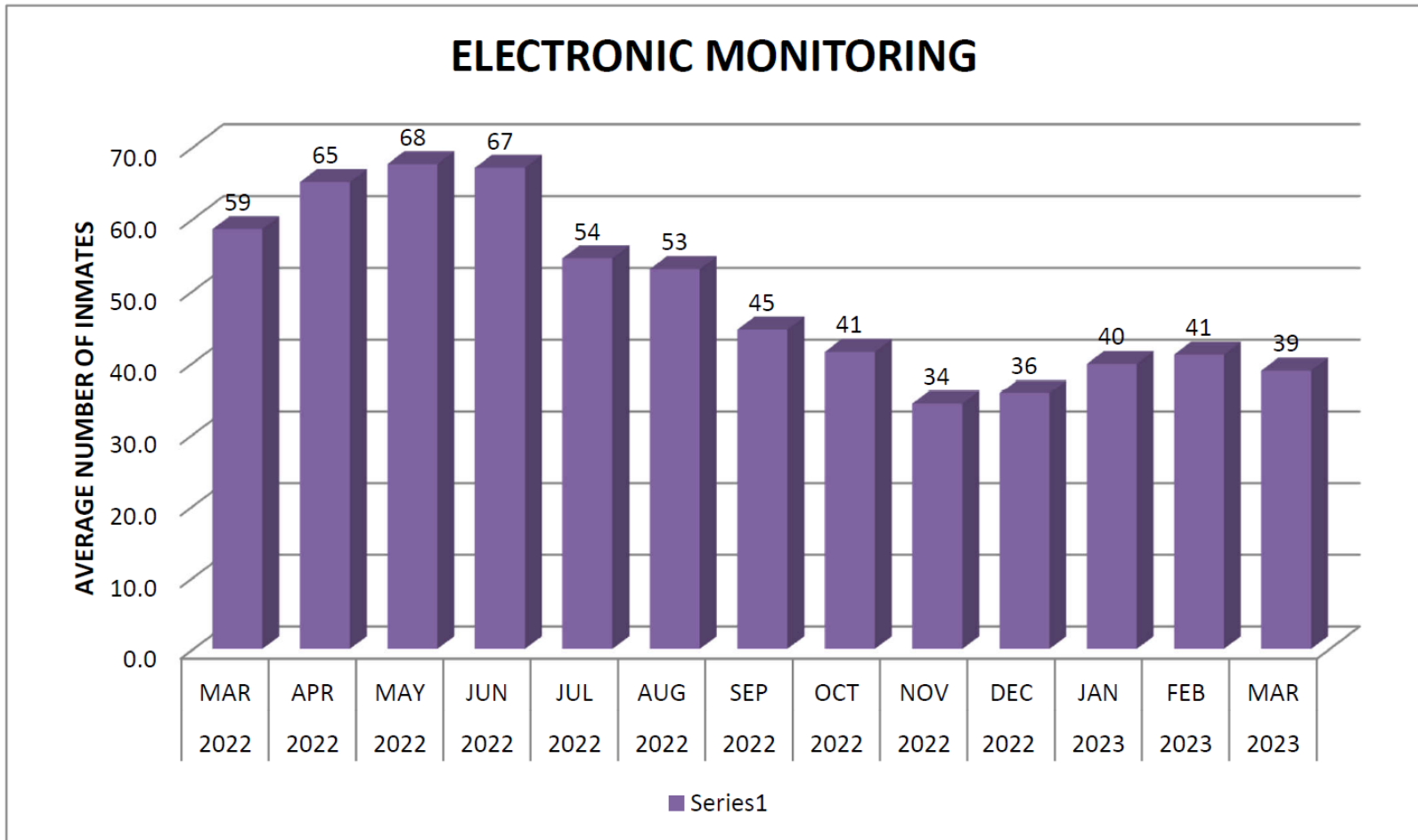
# General Fund – Sheriff’s Department

## March 31, 2023 (12 Month History)



# General Fund – Sheriff’s Department

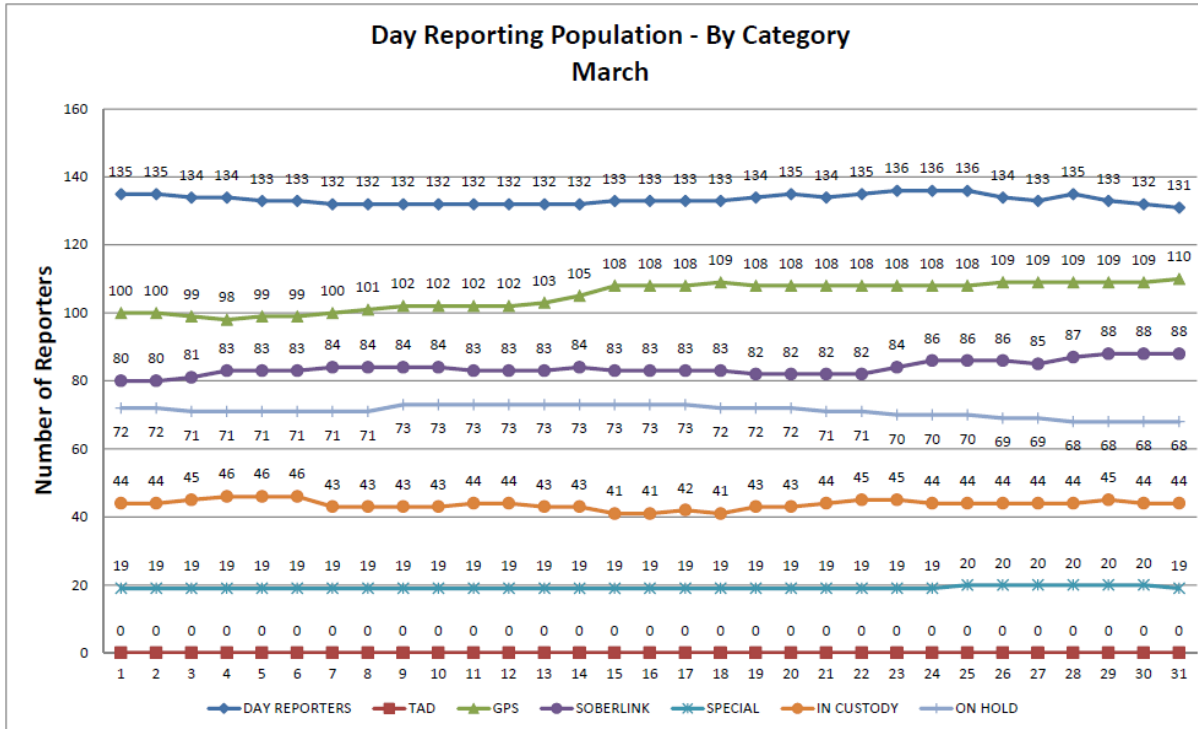
## March 31, 2023 (12 Month History)





# General Fund – Sheriff’s Department

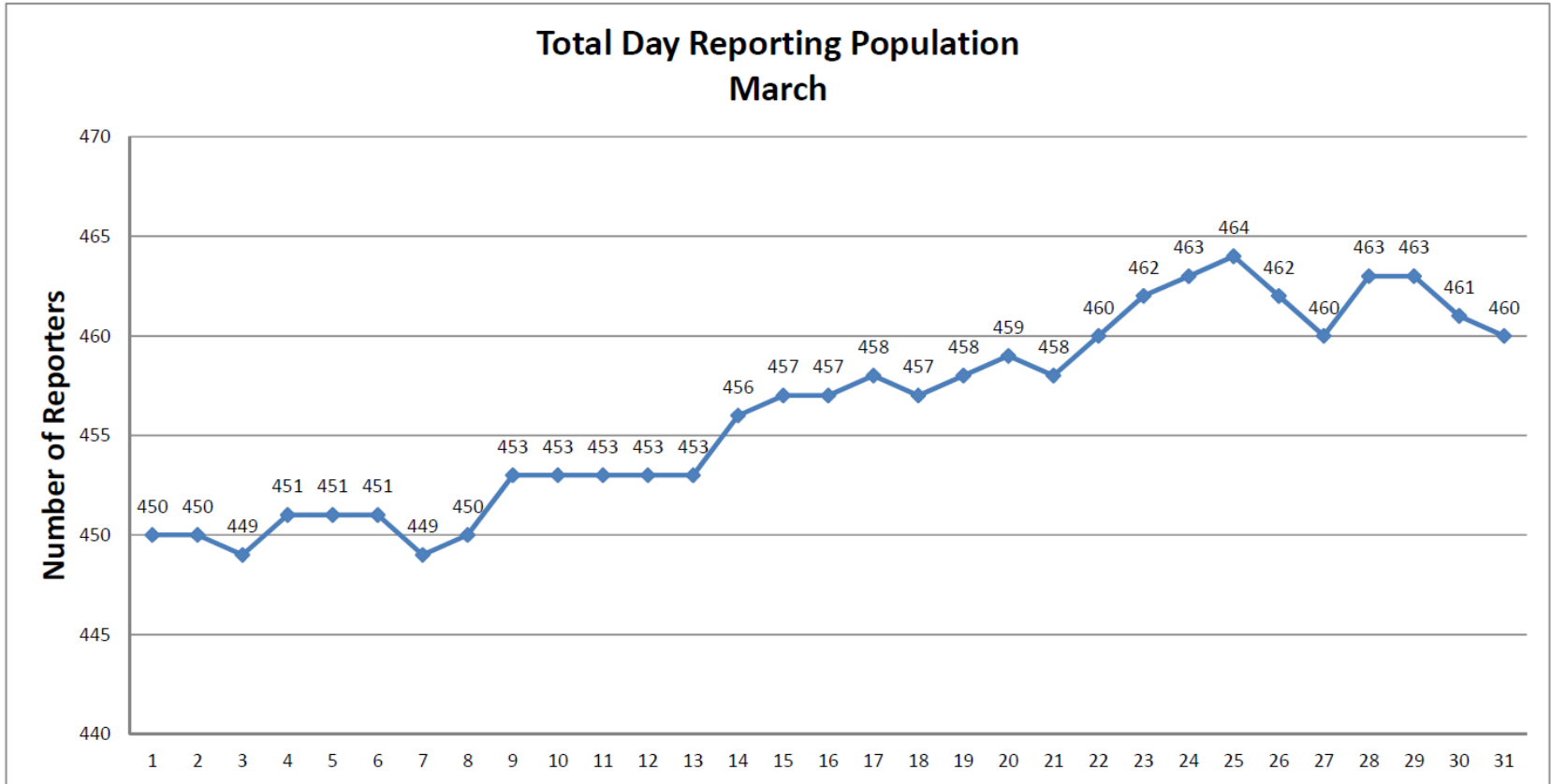
## March 31, 2023



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

# General Fund – Sheriff’s Department

## March 31, 2023



# Airport

## 2023 – 1st Quarter Financial Report

### General Operating (1st Quarter - 2023)

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 165,010	\$ 159,432	\$ (5,578)	96.62%
Wages & Benefits	(63,233)	(65,276)	(2,043)	103.23%
Operating Expense	(151,389)	(90,223)	61,166	59.60%
Interdepartmental	(21,749)	(26,577)	(4,828)	122.20%
Capital Outlay	-	-	-	N/A
Total Expenses	(236,371)	(182,076)	54,295	77.03%
Other Financing	-	-	-	N/A
Change in Fund Balance	\$ (71,361)	\$ (22,644)	\$ 48,717	31.73%
Required Operating Levy	\$ 231,271 Annual			




### Debt Service (Annual Costs - 2023)

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

### Total Annual Levy

**\$ 464,819**

### 5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
Reconstruct GA hanger area & ramps (18)	2,030,000	82,502	1,947,498	 4%
Reconstruction Taxiway B Center Lane (20, 23)	2,481,250	16,184	2,465,066	 1%
Airport Tractor (22)	155,000	89,700	65,300	 58%
			-	#DIV/0!
Total	\$ 4,666,250	\$ 188,386	\$ 4,477,864	

# Building Services

## 2023 – 1st Quarter Financial Report

### General Operating (1st Quarter - 2023)

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 932,867	\$ 929,630	\$ (3,237)	99.65%
Wages & Benefits	(443,407)	(376,542)	66,865	84.92%
Operating Expense	(355,869)	(330,555)	25,314	92.89%
Interdepartmental	(158,366)	(144,756)	13,610	91.41%
Capital Outlay	(50,000)	(32,042)	17,958	64.08%
Total Expenses	(1,007,642)	(883,895)	123,747	87.72%
Other Financing	-	-	-	N/A
Change in Fund Balance	\$ (74,775)	\$ 45,735	\$ 120,510	61.16%
Required Operating Levy	\$ 3,024,642 Annual			










### Debt Service (Annual Costs - 2023)

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

### Total Annual Levy

**\$ 3,876,350**

### 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	787,720	800,780	 50%
Elevator Upgrade (20, 21, 22)	659,208	384,053	275,155	 58%
Courthouse Tuck Pointing (21)	220,000	13,540	206,460	 6%
ADRC Office (22)	84,000	75,308	8,692	 90%
HHS Offices and remodel (22, 23)	209,000		209,000	 0%
Taylor House Exterior Restoration (22)	102,127	30,235	71,892	 30%
			-	
Total	28	\$ 5,685,035	\$ 3,977,519	\$ 1,707,516

# Clerk of Courts

## 2023 – 1st Quarter Financial Report

### General Operating (1st Quarter - 2023)




	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 740,389	\$ 786,878	\$ 46,489	106.28%
Wages & Benefits	(344,306)	(316,919)	27,387	92.05%
Operating Expense	(239,738)	(321,135)	(81,397)	133.95%
Interdepartmental	(141,003)	(105,299)	35,704	74.68%
Capital Outlay	-	-	-	N/A
Total Expenses	<u>(725,047)</u>	<u>(743,353)</u>	<u>(18,306)</u>	<u>102.52%</u>
Other Financing	-	-	-	N/A
Change in Fund Balance	<u>\$ 15,342</u>	<u>\$ 43,525</u>	<u>\$ 28,183</u>	<u>283.70%</u>
Required Operating Levy	<u>\$ 1,406,621 Annual</u>			

### Debt Service (Annual Costs - 2023)

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

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

### 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>	

# Corporation Counsel

## 2023 – 1st Quarter Financial Report

### General Operating (1st Quarter - 2023)




	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 132,215	\$ 133,989	\$ 1,774	101.34%
Wages & Benefits	(22,138)	(24,023)	(1,885)	108.51%
Operating Expense	(110,803)	(108,873)	1,930	98.26%
Interdepartmental	(349)	(347)	2	99.43%
Capital Outlay	-	-	-	N/A
Total Expenses	(133,290)	(133,243)	47	99.96%
Other Financing	-	-	-	N/A
Change in Fund Balance	\$ (1,075)	\$ 746	\$ 1,821	69.40%
Required Operating Levy	\$ 245,498 Annual			

### Debt Service (Annual Costs - 2023)

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

**Total Annual Levy** **\$ 245,498**

### 5 Year Plan Status

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

# County Administrator

## 2023 – 1st Quarter Financial Report

### General Operating (1st Quarter - 2023)

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 98,968	\$ 98,934	\$ (34)	99.97%
Wages & Benefits	(100,680)	(63,777)	36,903	63.35%
Operating Expense	(4,431)	(909)	3,522	20.51%
Interdepartmental	(17,831)	(6,422)	11,409	36.02%
Capital Outlay	-	-	-	N/A
Total Expenses	<u>(122,942)</u>	<u>(71,108)</u>	<u>51,834</u>	<u>57.84%</u>
Other Financing	<u>24,161</u>	<u>-</u>	<u>(24,161)</u>	<u>0.00%</u>
Change in Fund Balance	<u>\$ 187</u>	<u>\$ 27,826</u>	<u>\$ 27,639</u>	<u>14880.21%</u>
Required Operating Levy	<u>\$ 395,738 Annual</u>			




### Debt Service (Annual Costs - 2023)

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

### Total Annual Levy

**\$ 395,738**

### 5 Year Plan Status

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

# County Board

## 2023 – 1st Quarter Financial Report

### General Operating (1st Quarter - 2023)

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 57,570	\$ 57,570	\$ -	100.00%
Wages & Benefits	(36,333)	(34,239)	2,094	94.24%
Operating Expense	(61,676)	(21,659)	40,017	35.12%
Interdepartmental	(9,181)	(8,928)	253	97.24%
Capital Outlay	-	-	-	N/A
Total Expenses	(107,190)	(64,826)	42,364	60.48%
Other Financing	38,700	-	(38,700)	0.00%
Change in Fund Balance	\$ (10,920)	\$ (7,256)	\$ 3,664	66.45%
Required Operating Levy	\$ 230,280 Annual			




### Debt Service (Annual Costs - 2023)

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

### Total Annual Levy

**\$ 230,280**

### 5 Year Plan Status

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



# County Clerk

## 2023 – 1st Quarter Financial Report

### General Operating (1st Quarter - 2023)

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 79,973	\$ 77,099	\$ (2,874)	96.41%
Wages & Benefits	(48,328)	(55,863)	(7,535)	115.59%
Operating Expense	(12,871)	(19,418)	(6,547)	150.87%
Interdepartmental	(34,927)	(26,139)	8,788	74.84%
Capital Outlay	-	-	-	N/A
Total Expenses	<u>(96,126)</u>	<u>(101,420)</u>	<u>(5,294)</u>	<u>105.51%</u>
Other Financing	<u>-</u>	<u>-</u>	<u>-</u>	<u>N/A</u>
Change in Fund Balance	<u>\$ (16,153)</u>	<u>\$ (24,321)</u>	<u>\$ (8,168)</u>	<u>150.57%</u>
Required Operating Levy	<u>\$ 244,375 Annual</u>			




### Debt Service (Annual Costs - 2023)

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

### Total Annual Levy

**\$ 300,324**

### 5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
Project 1	\$ -	\$ -	\$ -	 0%
Project 2	-	-	-	 0%
Project 3	-	-	-	 0%
33				
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

# Court Commissioner

## 2023 – 1st Quarter Financial Report

### General Operating (1st Quarter - 2023)




	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 90,834	\$ 92,168	\$ 1,334	101.47%
Wages & Benefits	(70,396)	(71,019)	(623)	100.88%
Operating Expense	(8,476)	(4,554)	3,922	53.73%
Interdepartmental	(10,873)	(10,578)	295	97.29%
Capital Outlay	-	-	-	N/A
Total Expenses	(89,745)	(86,151)	3,594	96.00%
Other Financing	-	-	-	N/A
Change in Fund Balance	<u>\$ 1,089</u>	<u>\$ 6,017</u>	<u>\$ 4,928</u>	<u>552.53%</u>
Required Operating Levy	<u>\$ 317,758 Annual</u>			

### Debt Service (Annual Costs - 2023)

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

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

### 5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
Project 1	\$ -	\$ -	\$ -	 0%
Project 2	-	-	-	 0%
Project 3	-	-	-	 0%
Total 34	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

# District Attorney

## 2023 – 1st Quarter Financial Report

### General Operating (1st Quarter - 2023)




	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 226,276	\$ 231,211	\$ 4,935	102.18%
Wages & Benefits	(193,466)	(165,323)	28,143	85.45%
Operating Expense	(44,725)	(30,249)	14,476	67.63%
Interdepartmental	(43,246)	(36,803)	6,443	85.10%
Capital Outlay	-	-	-	N/A
Total Expenses	(281,437)	(232,375)	49,062	82.57%
Other Financing	-	-	-	N/A
Change in Fund Balance	\$ (55,161)	\$ (1,164)	\$ 53,997	2.11%
Required Operating Levy	\$ 856,901 Annual			

### Debt Service (Annual Costs - 2023)

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

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

### 5 Year Plan Status

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

# Finance

## 2023 – 1st Quarter Financial Report

### General Operating (1st Quarter - 2023)

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 483,774	\$ 499,391	\$ 15,617	103.23%
Wages & Benefits	(415,829)	(323,852)	91,977	77.88%
Operating Expense	(17,040)	(52,320)	(35,280)	307.04%
Interdepartmental	(84,906)	(67,005)	17,901	78.92%
Capital Outlay	-	-	-	N/A
Total Expenses	(517,775)	(443,177)	74,598	85.59%
Other Financing	36,954	-	(36,954)	0.00%
Change in Fund Balance	\$ 2,953	\$ 56,214	\$ 53,261	1903.62%
Required Operating Levy	\$ 1,265,882 Annual			




### Debt Service (Annual Costs - 2023)

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

### Total Annual Levy

**\$ 1,379,121**

### 5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
New Financial System	\$ 1,156,239	\$ 674,074	\$ 482,165	 58%
Project 2	-	-	-	 0%
Project 3	-	-	-	 0%
Total	\$ 1,156,239	\$ 674,074	\$ 482,165	

# Human Resources

## 2023 – 1st Quarter Financial Report

### General Operating (1st Quarter - 2023)

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 177,327	\$ 177,327	\$ -	100.00%
Wages & Benefits	(125,103)	(74,096)	51,007	59.23%
Operating Expense	(41,155)	(15,699)	25,456	38.15%
Interdepartmental	(33,686)	(17,691)	15,995	52.52%
Capital Outlay	-	-	-	N/A
Total Expenses	(199,944)	(107,486)	92,458	53.76%
Other Financing	24,816	7,878	(16,938)	31.75%
Change in Fund Balance	\$ 2,199	\$ 77,719	\$ 75,520	3534.29%
Required Operating Levy	\$ 637,885 Annual			




### Debt Service (Annual Costs - 2023)

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

### Total Annual Levy

**\$ 637,885**

### 5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
Project 1	\$ -	\$ -	\$ -	 0%
Project 2	-	-	-	 0%
Project 3	-	-	-	 0%
Total 37	\$ -	\$ -	\$ -	

# Medical Examiner

## 2023 – 1st Quarter Financial Report

### General Operating (1st Quarter - 2023)




	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 73,620	\$ 82,069	\$ 8,449	111.48%
Wages & Benefits	(36,807)	(38,008)	(1,201)	103.26%
Operating Expense	(32,330)	(16,361)	15,969	50.61%
Interdepartmental	(6,402)	(6,352)	50	99.22%
Capital Outlay	-	-	-	N/A
Total Expenses	(75,539)	(60,721)	14,818	80.38%
Other Financing	-	-	-	N/A
Change in Fund Balance	\$ (1,919)	\$ 21,348	\$ 23,267	1112.45%
Required Operating Levy	\$ 129,268 Annual			

### Debt Service (Annual Costs - 2023)

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

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

### 5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
Project 1	\$ -	\$ -	\$ -	 0%
Project 2	-	-	-	 0%
Project 3	-	-	-	 0%
Total 38	\$ -	\$ -	\$ -	

# Non-Departmental

## 2023 – 1st Quarter Financial Report

### General Operating (1st Quarter - 2023)

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 386,543	\$ 1,143,883	\$ 757,340	295.93%
Wages & Benefits	-	-	-	N/A
Operating Expense	(1,848,498)	(1,834,776)	13,722	99.26%
Interdepartmental	(732)	(717)	15	97.95%
Capital Outlay	-	-	-	N/A
Debt Service	(376)	(356)	20	94.68%
Total Expenses	(1,849,606)	(1,835,849)	13,757	99.26%
Other Financing	(896,779)	(589,740)	307,039	65.76%
Change in Fund Balance	\$ (2,359,842)	\$ (1,281,706)	\$ 1,078,136	54.31%
Required Operating Levy	\$ (2,426,790) Annual			




### Debt Service (Annual Costs - 2023)

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

### Total Annual Levy

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

### 5 Year Plan Status

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

# Planning & Conservation

## 2023 – 1st Quarter Financial Report






### General Operating (1st Quarter - 2023)

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 680,373	\$ 473,972	\$ (206,401)	69.66%
Wages & Benefits	(280,062)	(241,235)	38,827	86.14%
Operating Expense	(201,062)	(132,961)	68,101	66.13%
Interdepartmental	(97,296)	(92,766)	4,530	95.34%
Capital Outlay	<u>(82,000)</u>	<u>(88,877)</u>	<u>(6,877)</u>	<u>108.39%</u>
Total Expenses	(660,420)	(555,839)	104,581	84.16%
Other Financing	<u>3,903</u>	<u>16,222</u>	<u>12,319</u>	<u>415.63%</u>
Change in Fund Balance	<u>\$ 23,856</u>	<u>\$ (65,645)</u>	<u>\$ (89,501)</u>	<u>275.17%</u>
Required Operating Levy	<u>\$ 1,266,292 Annual</u>			

### Debt Service (Annual Costs - 2023)

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

### 5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
Amsterdam Dunes (15-19)	1,062,400	379,681	682,719	 36%
Marsh Campground Upgrade - South Area (15-16)	192,000	65,991	126,009	 34%
Marsh Multi-Purpose Building & Storage Facilities (16-19)	350,000	339,159	10,841	 97%
Marsh Bypass & Dam Reconstruction (17, 19, 22, 23)	2,590,500	173,928	2,416,572	 7%
OPRT new construction from GrnBsh to FDL Cty Line (21)	<u>350,000</u>	<u>354,608</u>	<u>(4,608)</u>	 101%
Total	<u>\$ 4,544,900</u>	<u>\$ 1,313,367</u>	<u>\$ 3,231,533</u>	



# Register of Deeds

## 2023 – 1st Quarter Financial Report

### General Operating (1st Quarter - 2023)

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 174,519	\$ 121,452	\$ (53,067)	69.59%
Wages & Benefits	(101,937)	(98,302)	3,635	96.43%
Operating Expense	(57,220)	(47,986)	9,234	83.86%
Interdepartmental	(46,718)	(46,427)	291	99.38%
Capital Outlay	-	-	-	N/A
Total Expenses	(205,875)	(192,715)	13,160	93.61%
Other Financing	40,342	37,750	(2,592)	93.57%
Change in Fund Balance	\$ 8,986	\$ (33,513)	\$ (42,499)	372.95%
Required Operating Levy	\$ (231,346) Annual			




### Debt Service (Annual Costs - 2023)

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

### Total Annual Levy

**\$ (231,346)**

### 5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
Project 1	\$ -	\$ -	\$ -	 0%
Project 2	-	-	-	 0%
Project 3	-	-	-	 0%
Total 41	\$ -	\$ -	\$ -	

# Sheriff

## 2023 – 1st Quarter Financial Report

### General Operating (1st Quarter - 2023)

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 5,938,644	\$ 5,904,379	\$ (34,265)	99.42%
Wages & Benefits	(3,778,718)	(4,031,873)	(253,155)	106.70%
Operating Expense	(1,008,681)	(1,005,858)	2,823	99.72%
Interdepartmental	(958,905)	(889,688)	69,217	92.78%
Capital Outlay	(486,582)	(73,553)	413,029	15.12%
Total Expenses	(6,232,886)	(6,000,972)	231,914	96.28%
Other Financing	156,217	217,319	61,102	139.11%
Change in Fund Balance	\$ (138,025)	\$ 120,726	\$ 258,751	87.47%
Required Operating Levy	\$ 21,573,286 Annual			



### Debt Service (Annual Costs - 2023)

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

### Total Annual Levy

**\$ 23,235,126**

### 5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
Detention Center "Alternatives" Expansion (21, 22)	1,642,674	1,642,674	\$ -	 100%
Jail/Detention Center Equipment replacement and remodel (22, 23)	1,613,500	304,387	1,309,113	 19%
			-	
Total	\$ 3,256,174	\$ 1,947,061	\$ 1,309,113	

# Treasurer

## 2023 – 1st Quarter Financial Report

### General Operating (1st Quarter - 2023)

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 233,108	\$ 261,995	\$ 28,887	112.39%
Wages & Benefits	(105,559)	(97,262)	8,297	92.14%
Operating Expense	(35,111)	(25,842)	9,269	73.60%
Interdepartmental	(48,565)	(40,234)	8,331	82.85%
Capital Outlay	(31,870)	-	31,870	0.00%
Total Expenses	(221,105)	(163,338)	57,767	73.87%
Other Financing	44,128	413	(43,715)	0.94%
Change in Fund Balance	\$ 56,131	\$ 99,070	\$ 42,939	176.50%
Required Operating Levy	\$ 607,829 Annual			




### Debt Service (Annual Costs - 2023)

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

### Total Annual Levy

**\$ 607,829**

### 5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
Project 1				 0%
Project 2				 0%
Project 3				 0%
Total 43	\$ -	\$ -	\$ -	

# UW - Campus

## 2023 – 1st Quarter Financial Report

### General Operating (1st Quarter - 2023)

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 27,903	\$ 27,903	\$ -	100.00%
Wages & Benefits	-	-	-	N/A
Operating Expense	(18,004)	(25,735)	(7,731)	142.94%
Interdepartmental	(9,391)	(9,645)	(254)	102.70%
Capital Outlay	-	-	-	N/A
Total Expenses	(27,395)	(35,380)	(7,985)	129.15%
Other Financing	-	-	-	N/A
Change in Fund Balance	\$ 508	\$ (7,477)	\$ (7,985)	1471.85%
Required Operating Levy	\$ 111,609 Annual			


### Debt Service (Annual Costs - 2023)

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

### Total Annual Levy

**\$ 310,025**

### 5 Year Plan Status

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

# UW - Extension

## 2023 – 1st Quarter Financial Report

### General Operating (1st Quarter - 2023)

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 111,555	\$ 104,664	\$ (6,891)	93.82%
Wages & Benefits	(25,565)	(25,290)	275	98.92%
Operating Expense	(66,671)	(56,167)	10,504	84.25%
Interdepartmental	(18,472)	(18,345)	127	99.31%
Capital Outlay	-	-	-	N/A
Total Expenses	<u>(110,708)</u>	<u>(99,802)</u>	<u>10,906</u>	<u>90.15%</u>
Other Financing	<u>-</u>	<u>-</u>	<u>-</u>	<u>N/A</u>
Change in Fund Balance	<u>\$ 847</u>	<u>\$ 4,862</u>	<u>\$ 4,015</u>	<u>574.03%</u>
Required Operating Levy	<u>\$ 403,299 Annual</u>			




### Debt Service (Annual Costs - 2023)

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

### Total Annual Levy

**\$ 403,299**

### 5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
Project 1	\$ -	\$ -	\$ -	 0%
Project 2	-	-	-	 0%
Project 3	-	-	-	 0%
Total 45	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

# Veterans Commission

## 2023 – 1st Quarter Financial Report

### General Operating (1st Quarter - 2023)

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 5,202	\$ 5,202	\$ -	100.00%
Wages & Benefits	(529)	-	529	0.00%
Operating Expense	(5,953)	(990)	4,963	16.63%
Interdepartmental	(11)	(11)	-	100.00%
Capital Outlay	-	-	-	N/A
Total Expenses	(6,493)	(1,001)	5,492	15.42%
Other Financing	-	-	-	N/A
Change in Fund Balance	<u>\$ (1,291)</u>	<u>\$ 4,201</u>	<u>\$ 5,492</u>	<u>325.41%</u>
Required Operating Levy	<u>\$ 20,812</u>		Annual	




### Debt Service (Annual Costs - 2023)

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

# Veterans Service

## 2023 – 1st Quarter Financial Report

### General Operating (1st Quarter - 2023)

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 92,765	\$ 112,550	\$ 19,785	121.33%
Wages & Benefits	(53,176)	(52,515)	661	98.76%
Operating Expense	(10,633)	(13,944)	(3,311)	131.14%
Interdepartmental	(22,239)	(22,217)	22	99.90%
Capital Outlay	-	-	-	N/A
Total Expenses	(86,048)	(88,676)	(2,628)	103.05%
Other Financing	-	-	-	N/A
Change in Fund Balance	\$ 6,717	\$ 23,874	\$ 17,157	355.43%
Required Operating Levy	\$ 313,860 Annual			




### Debt Service (Annual Costs - 2023)

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

### Total Annual Levy

**\$ 313,860**

### 5 Year Plan Status

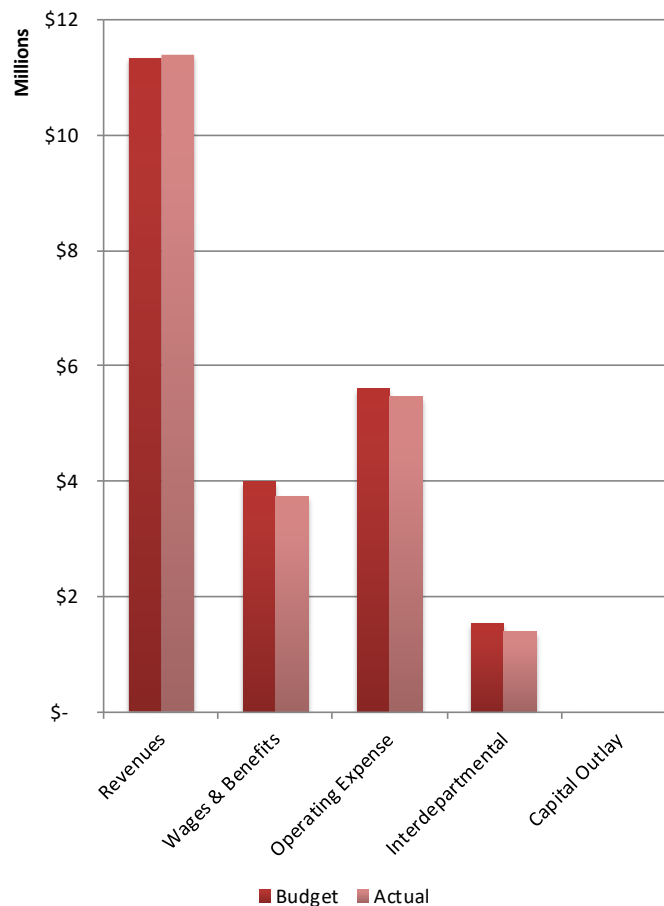
Project/Year	Budget	Spent	Remaining	Status
Project 1	\$ -	\$ -	\$ -	 0%
Project 2	-	-	-	 0%
Project 3	-	-	-	 0%
47				
Total	\$ -	\$ -	\$ -	

# Special Revenue Fund

(Budget to Actual)

Year to Date March 31, 2023

	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>% Actual to Budget</b>
Revenues	\$11,332,851	\$11,394,377	\$ 61,526	101%
Wages & Benefits	(4,000,325)	(3,723,227)	277,098	93%
Operating Expense	(5,615,234)	(5,462,675)	152,559	97%
Interdepartmental	(1,539,447)	(1,377,285)	162,162	89%
Capital Outlay	-	-	-	N/A
Total Expenses	<u>(11,155,006)</u>	<u>(10,563,187)</u>	<u>591,819</u>	<u>95%</u>
Other Financing	<u>136,056</u>	<u>18,574</u>	<u>(117,482)</u>	<u>14%</u>
Change in Fund Balance	<u>\$ 313,901</u>	<u>\$ 849,764</u>	<u>\$ 535,863</u>	<u>271%</u>



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



# Special Revenue Fund (Variance Change)

Year to Date March 31, 2023

	<u>Prior Month</u>	<u>Variance</u> <u>Current Month</u>	<u>Change</u>
Revenues	\$ 45,481	\$ 61,526	\$ 16,045
Wages & Benefits	176,979	277,098	100,119
Operating Expense	158,917	152,559	(6,358)
Interdepartmental	129,434	162,162	32,728
Capital Outlay	-	-	-
Total Expenses	<u>465,330</u>	<u>591,819</u>	<u>126,489</u>
Other Financing	<u>(81,593)</u>	<u>(117,482)</u>	<u>(35,889)</u>
Change in Fund Balance	<u>\$ 429,218</u>	<u>\$ 535,863</u>	<u>\$ 106,645</u>

- Revenues are more than budgeted. Grants continue to fluctuate based on client needs and various grants are being claimed faster than budgeted as supported by allowable expenses.
- Positive Wage & Benefits variance due unfilled positions have resulted in wages below budget
- Operating Expense positive variance due to planned purchased happening later in the year
- Interdepartmental positive variance due to unfilled positions

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

# Special Revenue Fund – Department/Division Analysis

## Year to Date March 31, 2023

### Overall Budget

Department	Revenue	Variances		Total	% of Outflow
		Expenditures	Other Financing		
Community Programs	\$ (373,314)	\$ 54,965	\$ (48,555)	\$ (366,904)	↓ -7.27%
Economic Support	46,072	42,878	-	88,950	↑ 9.09%
Elder Services	(12,075)	64,663	-	52,588	↑ 5.64%
HHS Administration	(4)	(17,379)	-	(17,383)	↑ 105.83%
Public Health Service	(85,593)	186,072	(68,927)	31,552	↑ 3.11%
Social Services	482,332	263,526	-	745,858	↑ 23.32%
<b>Total HHS</b>	<b>\$ 57,418</b>	<b>\$ 594,725</b>	<b>\$ (117,482)</b>	<b>\$ 534,661</b>	↑ 4.79%
Public Safety Sp Rev	4,108	(2,907)	-	1,201	→ 0.00%

### Overtime

Department	Budget	Overtime		% Variance
		Actual	\$ Variance	
Community Programs	\$ 4,788	\$ 6,689	\$ (1,901)	↓ -39.70%
Economic Support	351	102	249	↑ 70.94%
Elder Services	5,265	8,588	(3,323)	↓ -63.11%
HHS Administration	375	530	(155)	↓ -41.33%
Public Health Service	-	138	(138)	↓ -100.00%
Social Services	7,851	5,044	2,807	↑ 35.75%
<b>Total</b>	<b>\$ 18,630</b>	<b>\$ 21,091</b>	<b>\$ (2,461)</b>	↓ -13.21%
Public Safety Sp Rev	-	-	-	→ 0.00%

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

# Health & Human Services

## 2023 – 1st Quarter Financial Report

### General Operating (1st Quarter - 2023)

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 11,332,851	\$ 11,390,269	\$ 57,418	100.51%
Wages & Benefits	(4,000,325)	(3,723,227)	277,098	93.07%
Operating Expense	(5,615,234)	(5,459,768)	155,466	97.23%
Interdepartmental	(1,539,447)	(1,377,285)	162,162	89.47%
Capital Outlay	-	-	-	N/A
Total Expenses	<u>(11,155,006)</u>	<u>(10,560,280)</u>	<u>594,726</u>	<u>94.67%</u>
Other Financing	<u>136,056</u>	<u>18,574</u>	<u>(117,482)</u>	<u>13.65%</u>
Change in Fund Balance	<u>\$ 313,901</u>	<u>\$ 848,563</u>	<u>\$ 534,662</u>	<u>270.33%</u>
Required Operating Levy	<u>\$ 14,327,361</u> Annual			




### Debt Service (Annual Costs - 2023)

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

### Total Annual Levy

**\$ 14,425,207**

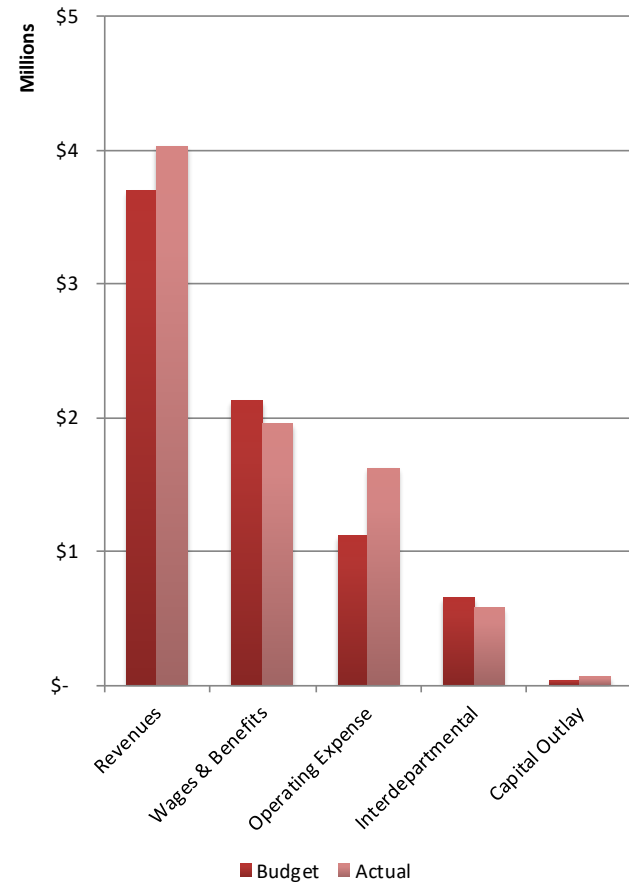
### 5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
HHS Software Upgrade (21)	1,181,595	856,846	\$ 324,749	 73%
Project 2	-	-	-	 0%
Project 3	-	-	-	 0%
Total 51	<u>\$ 1,181,595</u>	<u>\$ 856,846</u>	<u>\$ 324,749</u>	

# Enterprise Fund (Budget to Actual)

Year to Date March 31, 2023

	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>% Actual to Budget</b>
Revenues	\$ 3,694,583	\$ 4,025,084	\$ 330,501	109%
Wages & Benefits	(2,127,710)	(1,952,148)	175,562	92%
Operating Expense	(1,123,417)	(1,623,829)	(500,412)	145%
Interdepartmental	(653,764)	(580,415)	73,349	89%
Capital Outlay	(34,900)	(67,061)	(32,161)	192%
<b>Total Expenses</b>	<b>(3,939,791)</b>	<b>(4,223,453)</b>	<b>(283,662)</b>	<b>107%</b>
Other Financing	247,789	189,263	(58,526)	76%
<b>Change in Fund Balance</b>	<b>\$ 2,581</b>	<b>\$ (9,106)</b>	<b>\$ (11,687)</b>	<b>353%</b>



Enterprise Fund includes Rocky Knoll

# Enterprise Fund (Variance Change)

Year to Date March 31, 2023

	<u>Prior Month</u>	<u>Variance</u> <u>Current Month</u>	<u>Change</u>
Revenues	\$ 230,107	\$ 330,501	\$ 100,394
Wages & Benefits	116,549	175,562	59,013
Operating Expense	(237,751)	(500,412)	(262,661)
Interdepartmental	50,158	73,349	23,191
Capital Outlay	<u>(43,271)</u>	<u>(32,161)</u>	<u>11,110</u>
Total Expenses	(114,315)	(283,662)	(169,347)
Other Financing	<u>247,789</u>	<u>(58,526)</u>	<u>(306,315)</u>
Change in Fund Balance	<u>\$ 363,581</u>	<u>\$ (11,687)</u>	<u>\$ (375,268)</u>

- Revenue variance is due to an additional 11% increase in the Medicaid rate plus higher private pay and Medicare Part A census. Budgeted census for March was 116.00, average census for December was 110.35
- Positive Wages & Benefits expense due to staff vacancies
- Operating Expense variance is due to higher usage of agency staffing due to staffing vacancies
- Positive Interdepartmental expenses variance are a result of vacancies in the nursing department
- Capital Outlay is for the purchase of a washer which was budgeted in a later month

# Enterprise Fund – Department Analysis




Year to Date March 31, 2023

## Overall Budget

Department	Revenue	Variances			% of Outflow
		Expenditures	Other Financing	Total	
Rocky Knoll	\$ 330,501	\$ (283,662)	\$ (58,526)	\$ (11,687)	↓ -0.30%
<b>Total</b>	<b>\$ 330,501</b>	<b>\$ (283,662)</b>	<b>\$ (58,526)</b>	<b>\$ (11,687)</b>	

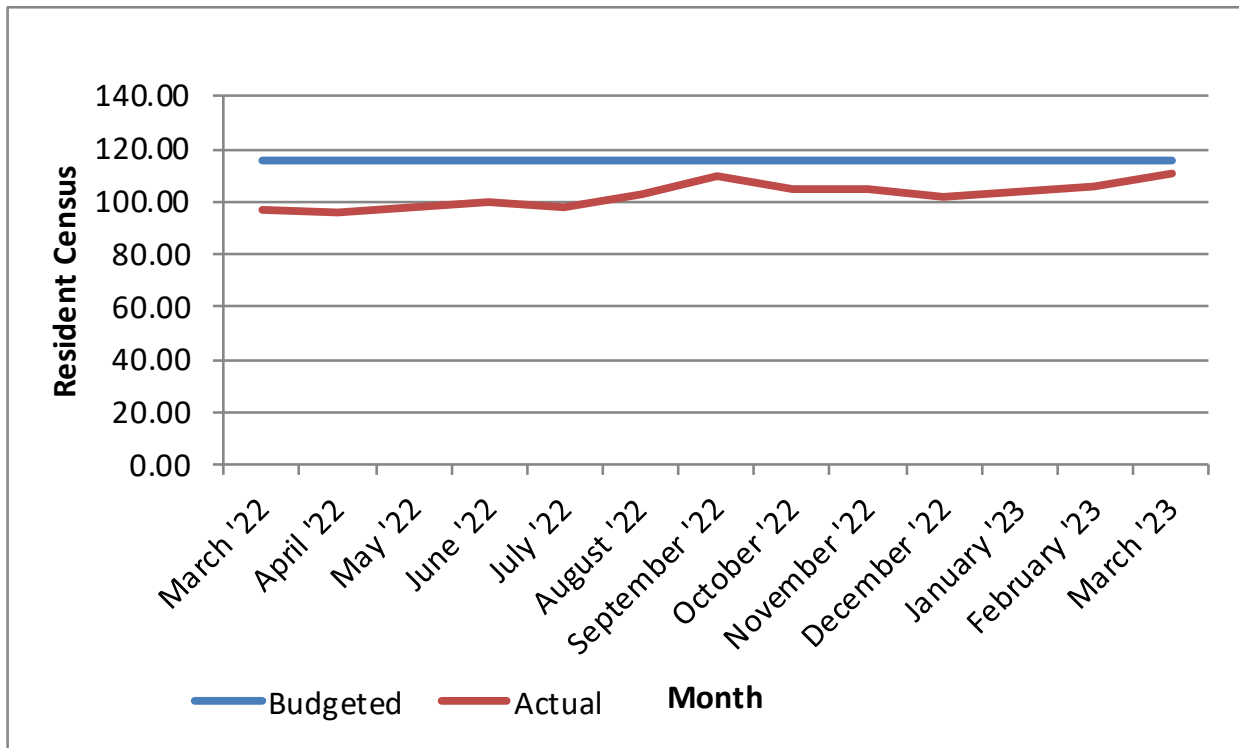
## Overtime

Department	Budget	Overtime		
		Actual	\$ Variance	% Variance
Rocky Knoll	\$ 88,908	\$ 82,523	\$ 6,385	↑ 7.18%
<b>Total</b>	<b>\$ 88,908</b>	<b>\$ 82,523</b>	<b>\$ 6,385</b>	

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

# Enterprise Fund (Budget to Actual Census)

March 31, 2023 (12 Month History)



# Rocky Knoll

## 2023 – 1st Quarter Financial Report

### General Operating (1st Quarter - 2023)





	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 3,694,583	\$ 4,025,084	\$ 330,501	108.95%
Wages & Benefits	(2,127,710)	(1,952,148)	175,562	91.75%
Operating Expense	(1,123,417)	(1,623,829)	(500,412)	144.54%
Interdepartmental	(653,764)	(580,415)	73,349	88.78%
Capital Outlay	(34,900)	(67,061)	(32,161)	192.15%
Total Expenses	(3,939,791)	(4,223,453)	(283,662)	107.20%
Other Financing	247,789	189,263	(58,526)	76.38%
Change in Fund Balance	\$ 2,581	\$ (9,106)	\$ (11,687)	352.81%
Required Operating Levy	\$ 1,164,000 Annual			

### Debt Service (Annual Costs - 2023)

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

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

### 5 Year Plan Status

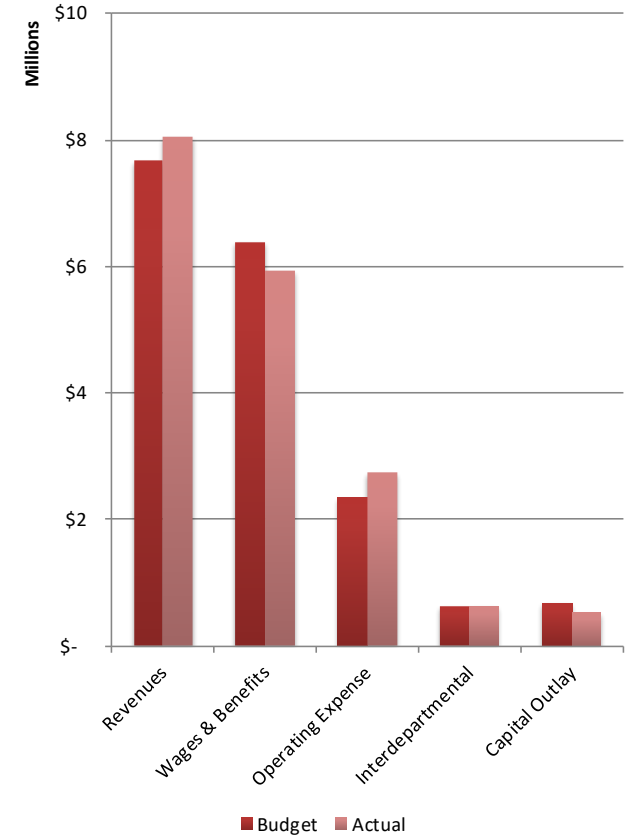
Project/Year	Budget	Spent	Remaining	Status
A&B Building Ground Floor Hallway Remodel	234,117		234,117	 0%
WV Resident & Bathroom Floor Replacement	143,227		143,227	 0%
WV Dining Room Area & Ground FI Activity Room	184,446		184,446	 0%
WV Roofing Insulation and Ventilation	142,000		142,000	 0%
			-	
Total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



# Internal Services (Budget to Actual)

Year to Date March 31, 2023

	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>% Actual to Budget</b>
Revenues	\$ 7,679,496	\$ 8,041,637	\$ 362,141	105%
Wages & Benefits	(6,389,493)	(5,934,303)	455,190	93%
Operating Expense	(2,352,289)	(2,734,443)	(382,154)	116%
Interdepartmental	(635,545)	(623,521)	12,024	98%
Capital Outlay	(671,000)	(525,650)	145,350	78%
<b>Total Expenses</b>	<b>(10,048,327)</b>	<b>(9,817,917)</b>	<b>230,410</b>	<b>98%</b>
Other Financing	348,000	339,128	(8,872)	97%
<b>Change in Fund Balance</b>	<b>\$ (2,020,831)</b>	<b>\$ (1,437,152)</b>	<b>\$ 583,679</b>	<b>71%</b>



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

# Internal Services (Variance Change)

Year to Date March 31, 2023

	<u>Prior Month</u>	<u>Variance</u> <u>Current Month</u>	<u>Change</u>
Revenues	\$ (528,453)	\$ 362,141	\$ 890,594
Wages & Benefits	298,876	455,190	156,314
Operating Expense	(216,786)	(382,154)	(165,368)
Interdepartmental	17,212	12,024	(5,188)
Capital Outlay	<u>(445,650)</u>	<u>145,350</u>	<u>591,000</u>
Total Expenses	<u>(346,348)</u>	<u>230,410</u>	<u>576,758</u>
Other Financing	<u>(5,872)</u>	<u>(8,872)</u>	<u>(3,000)</u>
Change in Fund Balance	<u>\$ (880,673)</u>	<u>\$ 583,679</u>	<u>\$ 1,464,352</u>

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

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

# Internal Service Fund – Department Analysis

## Year to Date March 31, 2023

### Overall Budget

Department	Revenue	Variances		Total	% of Outflow
		Expenditures	Other Financing		
Employee Benefits & Insurance	\$ (597,561)	\$ 571,729	\$ -	\$ (25,832)	↓ -0.57%
Highway	957,706	(236,453)	(8,872)	712,381	↑ 15.11%
Information Technology	1,998	(104,869)	-	(102,871)	↓ -15.77%
Insurance	(2)	2	-	-	→ 0.00%
<b>Total</b>	<b>\$ 362,141</b>	<b>\$ 230,409</b>	<b>\$ (8,872)</b>	<b>\$ 583,678</b>	

### Overtime

Department	Overtime			
	Budget	Actual	\$ Variance	% Variance
Employee Benefits & Insurance	\$ -	\$ -	\$ -	→ 0.00%
Highway	150,000	261,297	(111,297)	↓ -74.20%
Information Systems	-	-	-	→ 0.00%
Insurance	-	-	-	→ 0.00%
<b>Total</b>	<b>\$ 150,000</b>	<b>\$ 261,297</b>	<b>\$ (111,297)</b>	<b>↓ -74.20%</b>

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

# Employee Benefits & Insurance

## 2023 – 1st Quarter Financial Report

### General Operating (1st Quarter - 2023)

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 4,136,460	\$ 3,538,899	\$ (597,561)	85.55%
Wages & Benefits	(4,445,582)	(3,867,784)	577,798	87.00%
Operating Expense	(36,975)	(43,050)	(6,075)	116.43%
Interdepartmental	(17,861)	(17,855)	6	99.97%
Capital Outlay	-	-	-	N/A
Total Expenses	(4,500,418)	(3,928,689)	571,729	87.30%
Other Financing	-	-	-	N/A
Change in Fund Balance	<u>\$ (363,958)</u>	<u>\$ (389,790)</u>	<u>\$ (25,832)</u>	<u>107.10%</u>
Required Operating Levy	\$ - Annual			




### Debt Service (Annual Costs - 2023)

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

### Total Annual Levy

\$ -

### 5 Year Plan Status

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

# Highway

## 2023 – 1st Quarter Financial Report

### General Operating (1st Quarter - 2023)

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 2,711,165	\$ 3,668,871	\$ 957,706	135.32%
Wages & Benefits	(1,791,247)	(1,867,387)	(76,140)	104.25%
Operating Expense	(1,671,391)	(1,990,189)	(318,798)	119.07%
Interdepartmental	(581,079)	(567,943)	13,136	97.74%
Capital Outlay	(671,000)	(525,650)	145,350	78.34%
Total Expenses	(4,714,717)	(4,951,169)	(236,452)	105.02%
Other Financing	348,000	339,128	(8,872)	97.45%
Change in Fund Balance	\$ (1,655,552)	\$ (943,170)	\$ 712,382	56.97%
Required Operating Levy	\$ 1,422,055 Annual			


### Debt Service (Annual Costs - 2023)

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

### Total Annual Levy

**\$ 4,255,755**

### 5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
Asphalt Plant Replacement (22)	5,300,000	3,124,687	2,175,313	 59%
North side shed expand & impr (23)	2,121,346	8,826	2,112,520	
Project 3			-	
Total	\$ 7,421,346	\$ 3,133,513	\$ 4,287,833	

# Information Technology

## 2023 – 1st Quarter Financial Report

### General Operating (1st Quarter - 2023)



	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 651,048	\$ 653,046	\$ 1,998	100.31%
Wages & Benefits	(152,664)	(199,132)	(46,468)	130.44%
Operating Expense	(463,100)	(520,383)	(57,283)	112.37%
Interdepartmental	(36,605)	(37,723)	(1,118)	103.05%
Capital Outlay	-	-	-	N/A
Total Expenses	(652,369)	(757,238)	(104,869)	116.08%
Other Financing	-	-	-	N/A
Change in Fund Balance	<u>\$ (1,321)</u>	<u>\$ (104,192)</u>	<u>\$ (102,871)</u>	<u>7887.36%</u>
Required Operating Levy	<u>\$ - Annual</u>			

### Debt Service (Annual Costs - 2023)

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

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

### 5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
Replace Redundant Firewalls (21)	140,639	143,129	\$ (2,490)	 102%
Replace Network Infrastructure (22)	77,764	35,535	42,229	 46%
Rocky Knoll infrastructure refresh (23)	97,854		97,854	
Total 62	<u>\$ 316,257</u>	<u>\$ 178,664</u>	<u>\$ 137,593</u>	

# Insurance

## 2023 – 1st Quarter Financial Report

### General Operating (1st Quarter - 2023)

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 180,823	\$ 180,821	\$ (2)	100.00%
Wages & Benefits	-	-	-	N/A
Operating Expense	(180,823)	(180,821)	2	100.00%
Interdepartmental	-	-	-	N/A
Capital Outlay	-	-	-	N/A
Total Expenses	(180,823)	(180,821)	2	100.00%
Other Financing	-	-	-	N/A
Change in Fund Balance	\$ -	\$ -	\$ -	N/A
Required Operating Levy	\$ - Annual			




### Debt Service (Annual Costs - 2023)

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

### Total Annual Levy

**\$ -**

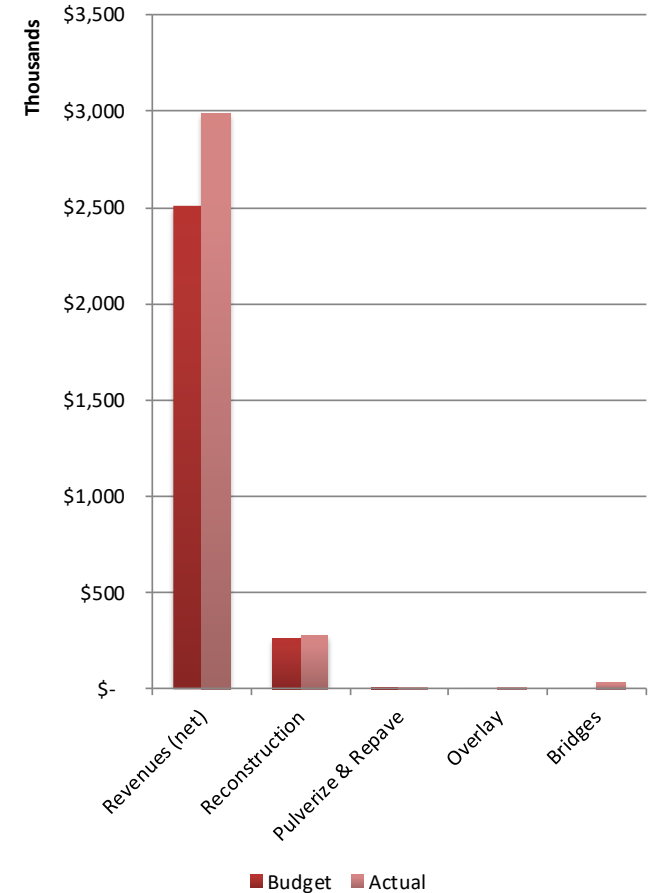
### 5 Year Plan Status

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

# Transportation Fund (Budget to Actual)

## Year to Date March 31, 2023

	Budget	Actual	Variance	% Actual to Budget
County Sales Tax	\$ 2,508,445	\$ 2,986,111	\$ 477,666	119%
Sales Tax Distribution	-	-	-	N/A
<b>Total Revenues</b>	<b>2,508,445</b>	<b>2,986,111</b>	<b>477,666</b>	<b>119%</b>
Reconstruction	(259,929)	(275,688)	(15,759)	106%
Pulverize & Repave	(3,960)	(721)	3,239	18%
Overlay	-	(8,578)	(8,578)	N/A
Bridges	-	(28,499)	(28,499)	N/A
Sealcoating	-	-	-	N/A
<b>Total Expenses</b>	<b>(263,889)</b>	<b>(313,486)</b>	<b>(49,597)</b>	<b>119%</b>
Other Financing	(339,000)	(339,000)	-	100%
<b>Change in Fund Balance</b>	<b>\$ 1,905,556</b>	<b>\$ 2,333,625</b>	<b>\$ 428,069</b>	<b>122%</b>





# Transportation Fund (Variance Change)

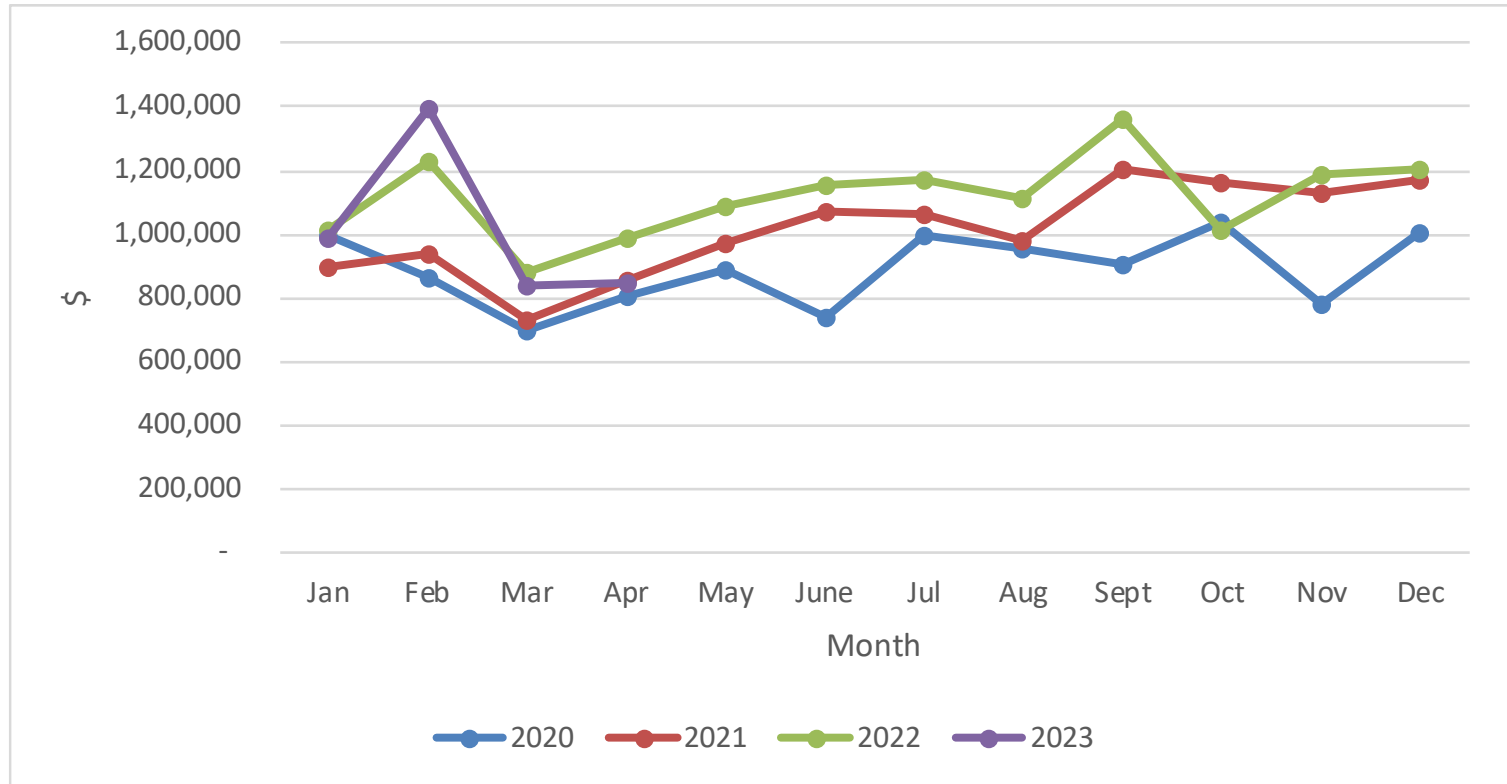
## Year to Date March 31, 2023

	<b>Variance</b>		
	<u>Prior Month</u>	<u>Current Month</u>	<u>Change</u>
County Sales Tax	\$ 388,252	\$ 477,666	\$ 89,414
Sales Tax Distribution	-	\$ -	-
<b>Total Revenues</b>	<b>388,252</b>	<b>477,666</b>	<b>89,414</b>
Reconstruction	(209,187)	(15,759)	193,428
Pulverize & Repave	2,882	3,239	357
Overlay	(8,578)	(8,578)	-
Bridges	(6,756)	(28,499)	(21,743)
Sealcoating	-	-	-
<b>Total Expenses</b>	<b>(221,639)</b>	<b>(49,597)</b>	<b>172,042</b>
Other Financing	-	-	-
<b>Change in Fund Balance</b>	<b>\$ 166,613</b>	<b>\$ 428,069</b>	<b>\$ 261,456</b>

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

# Transportation Fund

(Actual County Sales Tax Received by Month)



Questions...

**1st Quarter Variances**

**Ending**

**March 31, 2023**

## QUARTERLY VARIANCE INDEX

<u>GENERAL FUND</u>	<u>TOTAL VARIANCE</u>	<u>PAGE</u>
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Court Commissioner.....	4,928.10	92 - 94
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Medical Examiner.....	23,267.00	104 - 106
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<b><u>H&amp;HS FUND</u></b>		
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<b><u>ENTERPRISE FUND</u></b>		
Rocky Knoll Health Care Center.....	(202,551.27)	139 - 143
<b><u>INTERNAL SERVICE FUND</u></b>		
Employee Benefits & Insurance.....	(25,832.43)	144 - 145
Highway.....	165,831.38	146 - 150
Information Technology.....	(163,047.76)	151 - 154
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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 03/31/2023**

<b>TIMING</b>	<b>G/L CATEGORY</b>	<b>VARIANCE FROM BUDGET</b>	<b>EXPLANATION OF VARIANCE</b>
	<b>Public Charges for Services</b>		
	Public Works	(2,523.10)	Fuel Flowage and Custom's Users Fees were lower than budgeted.
	<b>Interest and Other Revenue</b>		
	Other Misc. Revenue	(3,055.35)	Less Reimbursement charged out as a result of lower US Custom's Agent Fees
	<b>Personnel Related Expenditure</b>		
	Wages	1,481.00	Casual employee will only be working over the summer hours, budget spread was based on whole year
	Overtime	(3,179.55)	OT was related to winter storms
	<b>Operating Expenses</b>		
	Purchased Services	3,142.12	Less US Custom's Agent Fees and inspections than budgeted
	Repairs and Maintenance	41,424.60	Winter storms have delayed start dates of projects
	General Operating	16,598.83	De-icing purchase was delayed due to creating brine mix to use at Airport
	<b>Interdepartmental Charges</b>		
	Repairs & Maintenance Charges	(5,332.86)	Increases in Highway work were a result of winter storms
	<b>Variances Less Than Justification Threshold</b>	<b>159.91</b>	
	<b>TOTAL</b>	<b>48,715.60</b>	<b>Positive</b>

County Airport

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
19,273.00	35.1	19,273.00	35.0			411000 Property Tax Levy	57,819.00	35.0	57,819.00	36.3		
19,273.00	35.1	19,273.00	35.0			410000 Taxes	57,819.00	35.0	57,819.00	36.3		
						420000 Intergovernmental Rev						
						450000 Public Charges for Se						
17,618.00	32.1	16,082.62	29.2	1,535.38-	8.7	453000 Public Works	53,032.00	32.1	50,508.90	31.7	2,523.10-	4.8
17,618.00	32.1	16,082.62	29.2	1,535.38-	8.7	450000 Public Charges for Se	53,032.00	32.1	50,508.90	31.7	2,523.10-	4.8
						460000 Interest and Other Re						
17,833.00	32.5	19,465.37	35.4	1,632.37	9.2	466000 Other Miscellaneous	53,499.00	32.4	50,443.65	31.6	3,055.35-	5.7
17,833.00	32.5	19,465.37	35.4	1,632.37	9.2	460000 Interest and Other Re	53,499.00	32.4	50,443.65	31.6	3,055.35-	5.7
						470000 Interdepartmental Rev						
220.00	.4	220.00	.4			476000 Other Interdepartmen	660.00	.4	660.00	.4		
220.00	.4	220.00	.4			470000 Interdepartmental Rev	660.00	.4	660.00	.4		
54,944.00	100.0	55,040.99	100.0	96.99	.2	400000 Revenues	165,010.00	100.0	159,431.55	100.0	5,578.45-	3.4
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
19,002.00	34.6	19,374.77	35.2	372.77-	2.0	511000 Wages	55,700.00	33.8	57,398.55	36.0	1,698.55-	3.0
2,665.00	4.9	2,672.55	4.9	7.55-	.3	512000 Benefits	7,533.00	4.6	7,877.62	4.9	344.62-	4.6
21,667.00	39.4	22,047.32	40.1	380.32-	1.8	510000 Personnel Related Exp	63,233.00	38.3	65,276.17	40.9	2,043.17-	3.2
						530000 Operating Expenses						
23,490.00	42.8	20,866.09	37.9	2,623.91	11.2	531000 Purchased Services	71,315.00	43.2	68,172.88	42.8	3,142.12	4.4
16,224.00	29.5	4,266.14	7.8	11,957.86	73.7	532000 Repair & Maintenance	47,772.00	29.0	6,347.40	4.0	41,424.60	86.7
3,396.00	6.2	438.85-	.8	3,834.85	112.9	533000 General Operating	32,302.00	19.6	15,703.17	9.8	16,598.83	51.4
43,110.00	78.5	24,693.38	44.9	18,416.62	42.7	530000 Operating Expenses	151,389.00	91.7	90,223.45	56.6	61,165.55	40.4
						550000 Interdepartmental Cha						
2,453.00	4.5	2,296.07	4.2	156.93	6.4	551000 Employee Related Cha	7,357.00	4.5	6,899.81	4.3	457.19	6.2
1,358.00	2.5	1,357.83	2.5	.17		551900 Insurance Charges	4,073.00	2.5	4,073.53	2.6	.53-	
1,833.00	3.3	2,150.92	3.9	317.92-	17.3	552000 Repairs & Maintenanc	5,499.00	3.3	10,831.86	6.8	5,332.86-	97.0
882.00	1.6	882.38	1.6	.38-		553000 System Operation Cha	2,696.00	1.6	2,647.14	1.7	48.86	1.8
708.00	1.3	708.33	1.3	.33-		556000 Other Interdepartmen	2,124.00	1.3	2,124.99	1.3	.99-	
7,234.00	13.2	7,395.53	13.4	161.53-	2.2	550000 Interdepartmental Cha	21,749.00	13.2	26,577.33	16.7	4,828.33-	22.2

County Airport

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						
72,011.00	131.1	54,136.23	98.4	17,874.77	24.8	500000 Expense/Expenditure	236,371.00	143.2	182,076.95	114.2	54,294.05	23.0
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
<u>17,067.00-</u>	<u>31.1</u>	<u>904.76</u>	<u>1.6</u>	<u>17,971.76</u>	<u>105.3</u>	Current Change in Fund Balance	<u>71,361.00-</u>	<u>43.2</u>	<u>22,645.40-</u>	<u>14.2</u>	<u>48,715.60</u>	<u>68.3</u>



**VARIANCE REPORT FOR DEPARTMENT -- BUILDING SERVICES  
FOR THE QUARTER ENDING 03/31/2023**

<b>TIMING</b>	<b>G/L CATEGORY</b>	<b>VARIANCE FROM BUDGET</b>	<b>EXPLANATION OF VARIANCE</b>
	<b>Interest and Other Revenue</b>		
	Rent Revenue	2,440.00	Taylor Park rental reservations high, and none budgeted in 1st quarter.
	Other Misc. Revenue	(10,862.00)	\$11,000 capital gain shown; \$22,000 equipment sale in budget, actually sold to Rocky Knoll, but transfer not made yet.
	<b>Interdepartmental Revenue</b>		
	Other Interdept'l Revenue	5,643.56	Reimbursed expenses at Health & Human Services high, offset by Aging & Disability Center low and no reimbursed labor on capital projects due to cold spring.
	<b>Personnel Related Expenditure</b>		
	Wages	58,620.79	Assistant Electrician and 2 maintenance worker vacancies.
	Benefits	9,109.43	Vacant positions 17% less.
	<b>Operating Expenses</b>		
	Purchased Services	32,194.98	Natural gas 23% under budget due to 16% reduced use and 4% lower prices than expected.
	Repairs and Maintenance	(37,320.48)	Replaced boiler in Administration Building, but contingency funds were not transferred. Elevator contract entered higher than invoiced.
	General Operating	30,439.04	Contingency account not used and supplies 33% under.
	<b>Interdepartmental Charges</b>		
	Employee Related Insurance	15,534.97	Vacant positions 13% less.
	Repairs & Maintenance Charges	(1,899.89)	Use of Transportation Department for snow removal higher than budgeted and booked slab at Detention Center to operating rather than capital project.

<b>Capital Outlay</b>	17,958.00	As of March, \$50k was budgeted as part of the planned 2023 budget of \$98k. The only item purchased so far was the \$32k Kubota. Carryover funds missing for Health & Human Services generator & Assistant Electrician van and not delivered yet. Budget adjustment will be in April.
<b>Variance Less Than Justification Threshold</b>	<b>(1,348.99)</b>	
<b>TOTAL</b>	<b>120,509.41</b>	<b>Positive</b>

Building Services

Budget	%	Actual	%	Variance	%	Description	Budget	%	Actual	%	Variance	%
Current Period		Current Period		Current Period			Year to Date		Year to Date		Year-to-Date	
						400000 Revenues						
						410000 Taxes						
252,054.00	79.2	252,054.00	79.3			411000 Property Tax Levy	756,161.00	81.1	756,161.00	81.3		
252,054.00	79.2	252,054.00	79.3			410000 Taxes	756,161.00	81.1	756,161.00	81.3		
						420000 Intergovernmental Rev						
						450000 Public Charges for Se						
						460000 Interest and Other Re						
		700.00	.2	700.00		462000 Rent Revenue	360.00		2,800.00	.3	2,440.00	677.8
11,174.00	3.5	563.86	.2	10,610.14-	95.0	466000 Other Miscellaneous	11,522.00	1.2	660.00	.1	10,862.00-	94.3
11,174.00	3.5	1,263.86	.4	9,910.14-	88.7	460000 Interest and Other Re	11,882.00	1.3	3,460.00	.4	8,422.00-	70.9
						470000 Interdepartmental Rev						
1,992.00	.6	23.00		1,969.00-	98.8	472000 Repairs & Maintenanc	5,976.00	.6	5,517.04	.6	458.96-	7.7
52,950.00	16.6	64,667.77	20.3	11,717.77	22.1	476000 Other Interdepartmen	158,848.00	17.0	164,491.56	17.7	5,643.56	3.6
54,942.00	17.3	64,690.77	20.3	9,748.77	17.7	470000 Interdepartmental Rev	164,824.00	17.7	170,008.60	18.3	5,184.60	3.1
318,170.00	100.0	318,008.63	100.0	161.37-	.1	400000 Revenues	932,867.00	100.0	929,629.60	100.0	3,237.40-	.3
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
137,497.00	43.2	115,508.61	36.3	21,988.39	16.0	511000 Wages	388,706.00	41.7	330,950.63	35.6	57,755.37	14.9
19,356.00	6.1	15,997.97	5.0	3,358.03	17.3	512000 Benefits	54,701.00	5.9	45,591.57	4.9	9,109.43	16.7
156,853.00	49.3	131,506.58	41.4	25,346.42	16.2	510000 Personnel Related Exp	443,407.00	47.5	376,542.20	40.5	66,864.80	15.1
						530000 Operating Expenses						
68,614.00	21.6	95,161.27	29.9	26,547.27-	38.7	531000 Purchased Services	224,698.00	24.1	192,503.02	20.7	32,194.98	14.3
17,399.00	5.5	19,877.30	6.3	2,478.30-	14.2	532000 Repair & Maintenance	77,450.00	8.3	114,770.48	12.3	37,320.48-	48.2
17,067.00	5.4	8,658.18	2.7	8,408.82	49.3	533000 General Operating	53,721.00	5.8	23,281.96	2.5	30,439.04	56.7
103,080.00	32.4	123,696.75	38.9	20,616.75-	20.0	530000 Operating Expenses	355,869.00	38.1	330,555.46	35.6	25,313.54	7.1
						550000 Interdepartmental Cha						
41,097.00	12.9	35,907.27	11.3	5,189.73	12.6	551000 Employee Related Cha	123,289.00	13.2	107,754.03	11.6	15,534.97	12.6
2,158.00	.7	2,156.82	.7	1.18	.1	551900 Insurance Charges	6,472.00	.7	6,470.62	.7	1.38	
		946.20	.3	946.20-		552000 Repair & Maint Charg	13,000.00	1.4	14,899.89	1.6	1,899.89-	14.6
5,203.00	1.6	5,203.83	1.6	.83-		553000 System Operation Cha	15,605.00	1.7	15,630.99	1.7	25.99-	.2
48,458.00	15.2	44,214.12	13.9	4,243.88	8.8	550000 Interdepartmental Cha	158,366.00	17.0	144,755.53	15.6	13,610.47	8.6

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						
50,000.00	15.7			50,000.00	100.0	565000 Machinery & Equipmen	50,000.00	5.4			50,000.00	100.0
						566000 Office Furniture & E			32,042.00	3.4	32,042.00-	
50,000.00	15.7			50,000.00	100.0	560000 Capital Outlay	50,000.00	5.4	32,042.00	3.4	17,958.00	35.9
						570000 Depreciation						
						580000 Debt Service						
358,391.00	112.6	299,417.45	94.2	58,973.55	16.5	500000 Expense/Expenditure	1,007,642.00	108.0	883,895.19	95.1	123,746.81	12.3
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
<u>40,221.00-</u>	<u>12.6</u>	<u>18,591.18</u>	<u>5.8</u>	<u>58,812.18</u>	<u>146.2</u>	Current Change in Fund Balance	<u>74,775.00-</u>	<u>8.0</u>	<u>45,734.41</u>	<u>4.9</u>	<u>120,509.41</u>	<u>161.2</u>

**VARIANCE REPORT FOR DEPARTMENT -- CLERK OF COURTS  
FOR THE QUARTER ENDING 03/31/2023**

<b>TIMING</b>	<b>G/L CATEGORY</b>	<b>VARIANCE FROM BUDGET</b>	<b>EXPLANATION OF VARIANCE</b>
	<b>Intergovernmental Revenues</b>		
	State Grants	10,481.49	Received more than the anticipated for GAL and the Circuit Court Support payment from the State
	<b>Fines, Forfeits, &amp; Penalties</b>		
	Law & Ordinance Violations	4,012.13	Use of state fax refund intercept program, state debt collection, and daily collection efforts caused a positive variance for ordinance violation fees.
	<b>Public Charges for Services</b>		
	General Government	32,894.84	Use of state tax refund intercept program, state debt collection, and daily collection efforts caused a positive variance for court and probation fees.
	<b>Personnel Related Expenditure</b>		
	Wages	23,143.70	Due to vacancies in the office.
	Benefits	4,721.70	Due to vacancies in the office.
	<b>Operating Expenses</b>		
	Purchased Services	(83,876.97)	Greater than budgeted costs for indigent counsel appointments and guardian ad litem appointments. Higher than anticipated costs for psychologists and interpreters.
	General Operating	2,223.82	Postage expenses were higher than budgeted for first quarter
	<b>Interdepartmental Charges</b>		
	Employee Related Insurance	35,620.59	Due to vacancies within the department
	<b>Variances Less Than Justification Threshold</b>	<b>(1,039.53)</b>	
	<b>TOTAL</b>	<b>28,181.77</b>	<b>Positive</b>

Clerk Of Courts

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
117,219.00	47.5	117,219.00	30.8			411000 Property Tax Levy	351,655.00	47.5	351,655.00	44.7		
117,219.00	47.5	117,219.00	30.8			410000 Taxes	351,655.00	47.5	351,655.00	44.7		
						420000 Intergovernmental Rev						
45,789.00	18.6	49,282.83	12.9	3,493.83	7.6	423000 State Grants	137,367.00	18.6	147,848.49	18.8	10,481.49	7.6
45,789.00	18.6	49,282.83	12.9	3,493.83	7.6	420000 Intergovernmental Rev	137,367.00	18.6	147,848.49	18.8	10,481.49	7.6
						440000 Fines, Forfeits and P						
27,250.00	11.0	59,478.36	15.6	32,228.36	118.3	441000 Law and Ordinance Vi	81,750.00	11.0	85,762.13	10.9	4,012.13	4.9
27,250.00	11.0	59,478.36	15.6	32,228.36	118.3	440000 Fines, Forfeits and P	81,750.00	11.0	85,762.13	10.9	4,012.13	4.9
						450000 Public Charges for Se						
53,009.00	21.5	151,528.32	39.8	98,519.32	185.9	451000 General Government	159,027.00	21.5	191,921.84	24.4	32,894.84	20.7
53,009.00	21.5	151,528.32	39.8	98,519.32	185.9	450000 Public Charges for Se	159,027.00	21.5	191,921.84	24.4	32,894.84	20.7
						460000 Interest and Other Re						
						470000 Interdepartmental Rev						
3,530.00	1.4	3,395.24	.9	134.76-	3.8	476000 Other Interdepartmen	10,590.00	1.4	9,690.24	1.2	899.76-	8.5
3,530.00	1.4	3,395.24	.9	134.76-	3.8	470000 Interdepartmental Rev	10,590.00	1.4	9,690.24	1.2	899.76-	8.5
246,797.00	100.0	380,903.75	100.0	134,106.75	54.3	400000 Revenues	740,389.00	100.0	786,877.70	100.0	46,488.70	6.3
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
108,419.00	43.9	95,590.70	25.1	12,828.30	11.8	511000 Wages	301,729.00	40.8	279,063.96	35.5	22,665.04	7.5
15,300.00	6.2	13,173.77	3.5	2,126.23	13.9	512000 Benefits	42,577.00	5.8	37,855.30	4.8	4,721.70	11.1
123,719.00	50.1	108,764.47	28.6	14,954.53	12.1	510000 Personnel Related Exp	344,306.00	46.5	316,919.26	40.3	27,386.74	8.0
						530000 Operating Expenses						
50,240.00	20.4	129,044.63	33.9	78,804.63-	156.9	531000 Purchased Services	224,407.00	30.3	308,283.97	39.2	83,876.97-	37.4
369.00	.1	209.12	.1	159.88	43.3	532000 Repair & Maintenance	1,104.00	.1	492.70	.1	611.30	55.4
4,158.00	1.7	2,726.58	.7	1,431.42	34.4	533000 General Operating	12,712.00	1.7	10,488.18	1.3	2,223.82	17.5
505.00	.2	678.61	.2	173.61-	34.4	534000 Fixed Charges	1,515.00	.2	1,860.45	.2	345.45-	22.8
		10.00		10.00-		535000 Bad Debt Expense			10.00		10.00-	
55,272.00	22.4	132,668.94	34.8	77,396.94-	140.0	530000 Operating Expenses	239,738.00	32.4	321,135.30	40.8	81,397.30-	34.0
						550000 Interdepartmental Cha						

Clerk Of Courts

Budget	%	Actual	%	Variance	%	Description	Budget	%	Actual	%	Variance	%
Current Period		Current Period		Current Period			Year to Date		Year to Date		Year-to-Date	
40,109.00	16.3	28,639.17	7.5	11,469.83	28.6	551000 Employee Related Ins	120,326.00	16.3	84,705.41	10.8	35,620.59	29.6
1,404.00	.6	1,403.09	.4	.91	.1	551900 Insurance Charges	4,210.00	.6	4,209.19	.5	.81	
5,465.00	2.2	5,806.54	1.5	341.54-	6.2	553000 System Operation Cha	16,395.00	2.2	16,313.05	2.1	81.95	.5
24.00		23.92		.08	.3	556000 Other Interdepartmen	72.00		71.72		.28	.4
47,002.00	19.0	35,872.72	9.4	11,129.28	23.7	550000 Interdepartmental Cha	141,003.00	19.0	105,299.37	13.4	35,703.63	25.3
						560000 Capital Outlay						
						570000 Depreciation						
225,993.00	91.6	277,306.13	72.8	51,313.13-	22.7	500000 Expense/Expenditure	725,047.00	97.9	743,353.93	94.5	18,306.93-	2.5
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
<u>20,804.00</u>	<u>8.4</u>	<u>103,597.62</u>	<u>27.2</u>	<u>82,793.62</u>	<u>398.0</u>	Current Change in Fund Balance	<u>15,342.00</u>	<u>2.1</u>	<u>43,523.77</u>	<u>5.5</u>	<u>28,181.77</u>	<u>183.7</u>

**VARIANCE REPORT FOR DEPARTMENT -- CORPORATION COUNSEL  
FOR THE QUARTER ENDING 03/31/2023**

<b>TIMING</b>	<b>G/L CATEGORY</b>	<b>VARIANCE FROM BUDGET</b>	<b>EXPLANATION OF VARIANCE</b>
	<b>Interdepartmental Revenue</b>		
	Other Interdept'l Revenue	1,348.46	Wages are more than anticipated which is reimbursed through revenue from HHS.
	<b>Personnel Related Expenditure</b>		
	Wages	(1,589.19)	Wages are more than anticipated which is reimbursed through revenue from HHS and a budget adjustment will be forthcoming for a TO change.
X	<b>Operating Expenses</b>		
	General Operating	1,931.02	Budgeted computer not yet purchased.
	<b>Variances Less Than Justification Threshold</b>	<b>130.56</b>	
	<b>TOTAL</b>	<b>1,820.85</b>	<b>Positive</b>



Corporation Counsel

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						
20,458.00	46.4	20,458.00	40.8			411000 Property Tax Levy	61,374.00	46.4	61,374.00	45.8		
20,458.00	46.4	20,458.00	40.8			410000 Taxes	61,374.00	46.4	61,374.00	45.8		
						420000 Intergovernmental Rev						
						450000 Public Charges for Se						
						460000 Interest and Other Re						
29.00	.1	150.00	.3	121.00	417.2	466000 Other Miscellaneous	87.00	.1	512.85	.4	425.85	489.5
29.00	.1	150.00	.3	121.00	417.2	460000 Interest and Other Re	87.00	.1	512.85	.4	425.85	489.5
						470000 Interdepartmental Rev						
23,585.00	53.5	29,526.35	58.9	5,941.35	25.2	476000 Other Interdepartmen	70,754.00	53.5	72,102.46	53.8	1,348.46	1.9
23,585.00	53.5	29,526.35	58.9	5,941.35	25.2	470000 Interdepartmental Rev	70,754.00	53.5	72,102.46	53.8	1,348.46	1.9
						400000 Revenues						
44,072.00	100.0	50,134.35	100.0	6,062.35	13.8	400000 Revenues	132,215.00	100.0	133,989.31	100.0	1,774.31	1.3
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
6,865.00	15.6	8,235.80	16.4	1,370.80-	20.0	511000 Wages	19,401.00	14.7	20,990.19	15.7	1,589.19-	8.2
975.00	2.2	1,190.08	2.4	215.08-	22.1	512000 Benefits	2,737.00	2.1	3,033.08	2.3	296.08-	10.8
7,840.00	17.8	9,425.88	18.8	1,585.88-	20.2	510000 Personnel Related Exp	22,138.00	16.7	24,023.27	17.9	1,885.27-	8.5
						530000 Operating Expenses						
36,155.00	82.0	36,155.25	72.1	.25-		531000 Purchased Services	108,465.00	82.0	108,465.75	81.0	.75-	
1,962.00	4.5	135.66	.3	1,826.34	93.1	533000 General Operating	2,338.00	1.8	406.98	.3	1,931.02	82.6
38,117.00	86.5	36,290.91	72.4	1,826.09	4.8	530000 Operating Expenses	110,803.00	83.8	108,872.73	81.3	1,930.27	1.7
						550000 Interdepartmental Cha						
8.00		9.12		1.12-	14.0	551000 Employee Related Ins	28.00		25.52		2.48	8.9
83.00	.2	83.34	.2	.34-	.4	551900 Insurance Charges	249.00	.2	249.94	.2	.94-	.4
24.00	.1	24.00				553000 System Operation Cha	72.00	.1	72.00	.1		
115.00	.3	116.46	.2	1.46-	1.3	550000 Interdepartmental Cha	349.00	.3	347.46	.3	1.54	.4
						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						
46,072.00	104.5	45,833.25	91.4	238.75	.5	500000 Expense/Expenditure	133,290.00	100.8	133,243.46	99.4	46.54	
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
<u>2,000.00-</u>	<u>4.5</u>	<u>4,301.10</u>	<u>8.6</u>	<u>6,301.10</u>	<u>315.1</u>	Current Change in Fund Balance	<u>1,075.00-</u>	<u>.8</u>	<u>745.85</u>	<u>.6</u>	<u>1,820.85</u>	<u>169.4</u>

**VARIANCE REPORT FOR DEPARTMENT -- COUNTY ADMINISTRATOR  
FOR THE QUARTER ENDING 03/31/2023**

<b>TIMING</b>	<b>G/L CATEGORY</b>	<b>VARIANCE FROM BUDGET</b>	<b>EXPLANATION OF VARIANCE</b>
	<b>Personnel Related Expenditure</b>		
	Wages	31,074.00	Less than budgeted expenditures due to vacant positions
	Benefits	5,829.09	Less than budgeted expenditures due to vacant positions
	<b>Operating Expenses</b>		
	General Operating	2,931.99	Less than budgeted expenditures for travel/training, vehicle related expenses, and employee recognition
	<b>Interdepartmental Charges</b>		
	Employee Related Insurance	11,181.51	Less than budgeted expenditures due to vacant positions
	<b>Variances Less Than Justification Threshold</b>	<b>(23,377.44)</b>	ARPA Revenue not transferred in due to vacant position
	<b>TOTAL</b>	<b>27,639.15</b>	<b>Positive</b>

County Administrator

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						
32,978.00	100.0	32,978.00	100.0			411000 Property Tax Levy	98,934.00	100.0	98,934.00	100.0		
32,978.00	100.0	32,978.00	100.0			410000 Taxes	98,934.00	100.0	98,934.00	100.0		
						420000 Intergovernmental Rev						
						460000 Interest and Other Re						
						466000 Other Miscellaneous	34.00				34.00-	100.0
						460000 Interest and Other Re	34.00				34.00-	100.0
						470000 Interdepartmental Rev						
32,978.00	100.0	32,978.00	100.0			400000 Revenues	98,968.00	100.0	98,934.00	100.0	34.00-	
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
31,196.00	94.6	13,771.29	41.8	17,424.71	55.9	511000 Wages	88,161.00	89.1	57,087.00	57.7	31,074.00	35.2
4,430.00	13.4	1,993.44	6.0	2,436.56	55.0	512000 Benefits	12,519.00	12.6	6,689.91	6.8	5,829.09	46.6
35,626.00	108.0	15,764.73	47.8	19,861.27	55.7	510000 Personnel Related Exp	100,680.00	101.7	63,776.91	64.5	36,903.09	36.7
						530000 Operating Expenses						
129.00	.4	42.63	.1	86.37	67.0	531000 Purchased Services	387.00	.4	134.98	.1	252.02	65.1
113.00	.3			113.00	100.0	532000 Repair & Maintenance	338.00	.3			338.00	100.0
549.00	1.7	842.90	2.6	293.90-	53.5	533000 General Operating	3,706.00	3.7	774.01	.8	2,931.99	79.1
791.00	2.4	885.53	2.7	94.53-	12.0	530000 Operating Expenses	4,431.00	4.5	908.99	.9	3,522.01	79.5
						550000 Interdepartmental Cha						
4,886.00	14.8	812.33	2.5	4,073.67	83.4	551000 Employee Related Ins	14,658.00	14.8	3,476.49	3.5	11,181.51	76.3
91.00	.3	90.33	.3	.67	.7	551900 Insurance Charges	273.00	.3	271.03	.3	1.97	.7
50.00	.2			50.00	100.0	552000 Repairs & Maint Char	200.00	.2			200.00	100.0
900.00	2.7	932.77	2.8	32.77-	3.6	553000 System Operation Cha	2,700.00	2.7	2,674.43	2.7	25.57	.9
5,927.00	18.0	1,835.43	5.6	4,091.57	69.0	550000 Interdepartmental Cha	17,831.00	18.0	6,421.95	6.5	11,409.05	64.0
						570000 Depreciation						
						580000 Debt Service						
42,344.00	128.4	18,485.69	56.1	23,858.31	56.3	500000 Expense/Expenditure	122,942.00	124.2	71,107.85	71.9	51,834.15	42.2
						600000 Other Financing Source						

County Administrator

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						630000 Opt'g Transfers from						
8,054.00	24.4			8,054.00	100.0	631900 LFRF - General Fund	24,161.00	24.4			24,161.00	100.0
8,054.00	24.4			8,054.00	100.0	630000 Opt'g Transfers from	24,161.00	24.4			24,161.00	100.0
8,054.00	24.4			8,054.00	100.0	600000 Other Financing Source	24,161.00	24.4			24,161.00	100.0
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
<u>1,312.00-</u>	<u>4.0</u>	<u>14,492.31</u>	<u>43.9</u>	<u>15,804.31</u>	<u>*****</u>	Current Change in Fund Balance	<u>187.00</u>	<u>.2</u>	<u>27,826.15</u>	<u>28.1</u>	<u>27,639.15</u>	<u>*****</u>

**VARIANCE REPORT FOR DEPARTMENT -- COUNTY BOARD  
FOR THE QUARTER ENDING 03/31/2023**

<b>TIMING</b>	<b>G/L CATEGORY</b>	<b>VARIANCE FROM BUDGET</b>	<b>EXPLANATION OF VARIANCE</b>
	<b>Personnel Related Expenditure</b>		
	Wages	1,919.45	Timing of payroll accruals
	<b>Operating Expenses</b>		
	General Operating	40,017.16	Optional year 2 of Discover WI Contract not executed. Positive variance will continue forward throughout year.
	<b>Variances Less Than Justification Threshold</b>	<b>(38,271.93)</b>	Optional year 2 of Discover WI Contract not executed so ARPA revenue was not transferred. Negative variance will continue forward throughout year.
	<b>TOTAL</b>	<b>3,664.68</b>	<b>Positive</b>

County Board

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
19,190.00	100.0	19,190.00	100.0			411000 Property Tax Levy	57,570.00	100.0	57,570.00	100.0		
19,190.00	100.0	19,190.00	100.0			410000 Taxes	57,570.00	100.0	57,570.00	100.0		
						460000 Interest and Other Re						
						470000 Interdepartmental Rev						
19,190.00	100.0	19,190.00	100.0			400000 Revenues	57,570.00	100.0	57,570.00	100.0		
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
11,691.00	60.9	10,823.63	56.4	867.37	7.4	511000 Wages	33,423.00	58.1	31,503.55	54.7	1,919.45	5.7
1,046.00	5.5	963.84	5.0	82.16	7.9	512000 Benefits	2,910.00	5.1	2,735.06	4.8	174.94	6.0
12,737.00	66.4	11,787.47	61.4	949.53	7.5	510000 Personnel Related Exp	36,333.00	63.1	34,238.61	59.5	2,094.39	5.8
						530000 Operating Expenses						
40,373.00	210.4	1,777.07	9.3	38,595.93	95.6	533000 General Operating	61,676.00	107.1	21,658.84	37.6	40,017.16	64.9
40,373.00	210.4	1,777.07	9.3	38,595.93	95.6	530000 Operating Expenses	61,676.00	107.1	21,658.84	37.6	40,017.16	64.9
						550000 Interdepartmental Cha						
13.00	.1	15.63	.1	2.63-	20.2	551000 Employee Related Ins	46.00	.1	40.83	.1	5.17	11.2
183.00	1.0	183.41	1.0	.41-	.2	551900 Insurance Charges	549.00	1.0	550.31	1.0	1.31-	.2
2,862.00	14.9	2,778.91	14.5	83.09	2.9	553000 System Operation Cha	8,586.00	14.9	8,336.73	14.5	249.27	2.9
3,058.00	15.9	2,977.95	15.5	80.05	2.6	550000 Interdepartmental Cha	9,181.00	15.9	8,927.87	15.5	253.13	2.8
						560000 Capital Outlay						
						570000 Depreciation						
						580000 Debt Service						
56,168.00	292.7	16,542.49	86.2	39,625.51	70.5	500000 Expense/Expenditure	107,190.00	186.2	64,825.32	112.6	42,364.68	39.5
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
38,700.00	201.7			38,700.00	100.0	631900 LFRF - General Fund	38,700.00	67.2			38,700.00	100.0
38,700.00	201.7			38,700.00	100.0	630000 Opt'g Transfers from	38,700.00	67.2			38,700.00	100.0
38,700.00	201.7			38,700.00	100.0	600000 Other Financing Source	38,700.00	67.2			38,700.00	100.0

County Board

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
<u>1,722.00</u>	<u>9.0</u>	<u>2,647.51</u>	<u>13.8</u>	<u>925.51</u>	<u>53.7</u>	Current Change in Fund Balance	<u>10,920.00-</u>	<u>19.0</u>	<u>7,255.32-</u>	<u>12.6</u>	<u>3,664.68</u>	<u>33.6</u>



**VARIANCE REPORT FOR DEPARTMENT -- COUNTY CLERK OFFICE  
FOR THE QUARTER ENDING 03/31/2023**

<b>TIMING</b>	<b>G/L CATEGORY</b>	<b>VARIANCE FROM BUDGET</b>	<b>EXPLANATION OF VARIANCE</b>
	<b>Licenses &amp; Permits</b>		
	Non-Business Licenses	(3,441.20)	Dog license related
	<b>Personnel Related Expenditure</b>		
	Wages	(6,676.87)	Overlap for training purposes, for unbudgeted retirement / new hire
	<b>Operating Expenses</b>		
	Repairs and Maintenance	(2,373.94)	Election equipment related
	General Operating	(4,472.87)	Municipality's share of election advertising not yet received
	<b>Interdepartmental Charges</b>		
	Employee Related Insurance	6,106.17	Health insurance actual burden less than budgeted
	System Operation Charges	2,682.62	Election related printing and duplicating (copying) less than budgeted
	<b>Variances Less Than Justification Threshold</b>	<b>8.69</b>	
	<b>TOTAL</b>	<b>(8,167.40)</b>	<b>Negative</b>

County Clerk Office

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
20,365.00	75.4	20,365.00	76.4			411000 Property Tax Levy	61,095.00	76.4	61,095.00	79.2		
20,365.00	75.4	20,365.00	76.4			410000 Taxes	61,095.00	76.4	61,095.00	79.2		
						420000 Intergovernmental Rev						
		47.55	.2	47.55		426000 Chges - Other Local			47.55	.1	47.55	
		47.55	.2	47.55		420000 Intergovernmental Rev			47.55	.1	47.55	
						430000 Licenses and Permits						
5,670.00	21.0	5,008.80	18.8	661.20-	11.7	432000 Nonbusiness Licenses	16,010.00	20.0	12,568.80	16.3	3,441.20-	21.5
5,670.00	21.0	5,008.80	18.8	661.20-	11.7	430000 Licenses and Permits	16,010.00	20.0	12,568.80	16.3	3,441.20-	21.5
						450000 Public Charges for Se						
47.00	.2	3.00		44.00-	93.6	451000 General Government	130.00	.2	27.00		103.00-	79.2
875.00	3.2	1,135.64	4.3	260.64	29.8	452000 Public Safety	2,625.00	3.3	3,194.60	4.1	569.60	21.7
922.00	3.4	1,138.64	4.3	216.64	23.5	450000 Public Charges for Se	2,755.00	3.4	3,221.60	4.2	466.60	16.9
						460000 Interest and Other Re						
38.00	.1	79.47	.3	41.47	109.1	466000 Other Miscellaneous	113.00	.1	165.72	.2	52.72	46.7
38.00	.1	79.47	.3	41.47	109.1	460000 Interest and Other Re	113.00	.1	165.72	.2	52.72	46.7
						470000 Interdepartmental Rev						
26,995.00	100.0	26,639.46	100.0	355.54-	1.3	400000 Revenues	79,973.00	100.0	77,098.67	100.0	2,874.33-	3.6
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
15,177.00	56.2	20,402.43	76.6	5,225.43-	34.4	511000 Wages	42,331.00	52.9	48,971.44	63.5	6,640.44-	15.7
2,155.00	8.0	2,892.90	10.9	737.90-	34.2	512000 Benefits	5,997.00	7.5	6,891.08	8.9	894.08-	14.9
17,332.00	64.2	23,295.33	87.4	5,963.33-	34.4	510000 Personnel Related Exp	48,328.00	60.4	55,862.52	72.5	7,534.52-	15.6
						530000 Operating Expenses						
100.00	.4			100.00	100.0	531000 Purchased Services	300.00	.4			300.00	100.0
12,823.00-	47.5	1,057.36	4.0	13,880.36-	108.2	532000 Repair & Maintenance	5,164.00	6.5	7,537.94	9.8	2,373.94-	46.0
4,260.00	15.8	8,165.83	30.7	3,905.83-	91.7	533000 General Operating	7,407.00	9.3	11,879.87	15.4	4,472.87-	60.4
8,463.00-	31.4	9,223.19	34.6	17,686.19-	209.0	530000 Operating Expenses	12,871.00	16.1	19,417.81	25.2	6,546.81-	50.9
						550000 Interdepartmental Cha						
4,899.00	18.1	2,867.18	10.8	2,031.82	41.5	551000 Employee Related Ins	14,697.00	18.4	8,590.83	11.1	6,106.17	41.5

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	
111.00	.4	110.50	.4	.50	.5	551900 Insurance Charges	332.00	.4	331.50	.4	.50	.2
16,015.00	59.3	9,135.89	34.3	6,879.11	43.0	553000 System Operation Cha	19,895.00	24.9	17,212.38	22.3	2,682.62	13.5
1.00		1.33		.33-	33.0	556000 Other Interdepartmen	3.00		4.03		1.03-	34.3
21,026.00	77.9	12,114.90	45.5	8,911.10	42.4	550000 Interdepartmental Cha	34,927.00	43.7	26,138.74	33.9	8,788.26	25.2
						560000 Capital Outlay						
						570000 Depreciation						
29,895.00	110.7	44,633.42	167.5	14,738.42-	49.3	500000 Expense/Expenditure	96,126.00	120.2	101,419.07	131.5	5,293.07-	5.5
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
<u>2,900.00-</u>	<u>10.7</u>	<u>17,993.96-</u>	<u>67.5</u>	<u>15,093.96-</u>	<u>520.5</u>	Current Change in Fund Balance	<u>16,153.00-</u>	<u>20.2</u>	<u>24,320.40-</u>	<u>31.5</u>	<u>8,167.40-</u>	<u>50.6</u>

**VARIANCE REPORT FOR DEPARTMENT -- COURT COMMISSIONER  
FOR THE QUARTER ENDING 03/31/2023**

<b>TIMING</b>	<b>G/L CATEGORY</b>	<b>VARIANCE FROM BUDGET</b>	<b>EXPLANATION OF VARIANCE</b>
	<b>Public Charges for Services</b>		
	Health Care Services	1,066.00	Fluctuations based upon demand for mediation services.
	<b>Operating Expenses</b>		
	Purchased Services	3,634.00	Fluctuations based upon demands for mediation services.
	<b>Variances Less Than Justification Threshold</b>	<b>228.10</b>	
	<b>TOTAL</b>	<b>4,928.10</b>	<b>Positive</b>

Court Commissioner

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
26,480.00	87.5	26,480.00	87.5			411000 Property Tax Levy	79,440.00	87.5	79,440.00	86.2		
26,480.00	87.5	26,480.00	87.5			410000 Taxes	79,440.00	87.5	79,440.00	86.2		
						420000 Intergovernmental Rev						
						430000 Licenses and Permits						
						450000 Public Charges for Se						
275.00	.9	150.00	.5	125.00-	45.5	451000 General Government	825.00	.9	331.00	.4	494.00-	59.9
2,123.00	7.0	2,095.00	6.9	28.00-	1.3	454000 Health Care Services	6,369.00	7.0	7,435.00	8.1	1,066.00	16.7
2,398.00	7.9	2,245.00	7.4	153.00-	6.4	450000 Public Charges for Se	7,194.00	7.9	7,766.00	8.4	572.00	8.0
						460000 Interest and Other Re						
350.00	1.2	495.00	1.6	145.00	41.4	462000 Rent Revenue	1,050.00	1.2	1,440.00	1.6	390.00	37.1
350.00	1.2	495.00	1.6	145.00	41.4	460000 Interest and Other Re	1,050.00	1.2	1,440.00	1.6	390.00	37.1
						470000 Interdepartmental Rev						
1,050.00	3.5	1,059.19	3.5	9.19	.9	476000 Other Interdepartmen	3,150.00	3.5	3,522.02	3.8	372.02	11.8
1,050.00	3.5	1,059.19	3.5	9.19	.9	470000 Interdepartmental Rev	3,150.00	3.5	3,522.02	3.8	372.02	11.8
30,278.00	100.0	30,279.19	100.0	1.19		400000 Revenues	90,834.00	100.0	92,168.02	100.0	1,334.02	1.5
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
21,834.00	72.1	21,938.20	72.5	104.20-	.5	511000 Wages	61,704.00	67.9	62,250.77	67.5	546.77-	.9
3,101.00	10.2	3,090.46	10.2	10.54	.3	512000 Benefits	8,692.00	9.6	8,767.85	9.5	75.85-	.9
24,935.00	82.4	25,028.66	82.7	93.66-	.4	510000 Personnel Related Exp	70,396.00	77.5	71,018.62	77.1	622.62-	.9
						530000 Operating Expenses						
2,167.00	7.2	1,175.00	3.9	992.00	45.8	531000 Purchased Services	6,501.00	7.2	2,867.00	3.1	3,634.00	55.9
		54.72	.2	54.72-		532000 Repair & Maintenance	858.00	.9	164.16	.2	693.84	80.9
373.00	1.2	530.69	1.8	157.69-	42.3	533000 General Operating	1,117.00	1.2	1,518.22	1.6	401.22-	35.9
		5.00		5.00-		535000 Bad Debt Expense			5.00		5.00-	
2,540.00	8.4	1,765.41	5.8	774.59	30.5	530000 Operating Expenses	8,476.00	9.3	4,554.38	4.9	3,921.62	46.3
						550000 Interdepartmental Cha						
2,823.00	9.3	2,822.60	9.3	.40		551000 Employee Related Ins	8,469.00	9.3	8,467.94	9.2	1.06	
113.00	.4	112.75	.4	.25	.2	551900 Insurance Charges	339.00	.4	338.25	.4	.75	.2

Court Commissioner

Budget	%	Actual	%	Variance	%	Description	Budget	%	Actual	%	Variance	%
Current Period		Current Period		Current Period			Year to Date		Year to Date		Year-to-Date	
689.00	2.3	537.75	1.8	151.25	22.0	553000 System Operation Cha	2,065.00	2.3	1,771.73	1.9	293.27	14.2
3,625.00	12.0	3,473.10	11.5	151.90	4.2	550000 Interdepartmental Cha	10,873.00	12.0	10,577.92	11.5	295.08	2.7
						560000 Capital Outlay						
						570000 Depreciation						
31,100.00	102.7	30,267.17	100.0	832.83	2.7	500000 Expense/Expenditure	89,745.00	98.8	86,150.92	93.5	3,594.08	4.0
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
822.00	2.7	12.02		834.02	101.5	Current Change in Fund Balance	1,089.00	1.2	6,017.10	6.5	4,928.10	452.5

**VARIANCE REPORT FOR DEPARTMENT -- DISTRICT ATTORNEY  
FOR THE QUARTER ENDING 03/31/2023**

<b>TIMING</b>	<b>G/L CATEGORY</b>	<b>VARIANCE FROM BUDGET</b>	<b>EXPLANATION OF VARIANCE</b>
	<b>Public Charges for Services</b>		
	General Government	4,986.06	More than budgeted duplicating revenue from State of WI and other Law offices
	<b>Personnel Related Expenditure</b>		
	Wages	24,511.79	Turnover - Vacant positions
	Benefits	3,631.67	Turnover - Vacant positions
	<b>Operating Expenses</b>		
	Purchased Services	(8,052.65)	Jury Trial(s) with out of state witnesses that needed to be flown here - will ask Court to order reimbursement of costs at sentencing hearing
X	General Operating	21,862.18	Less postage than expected and budgeted furniture and computers not yet purchased
	<b>Interdepartmental Charges</b>		
	Employee Related Insurance	6,276.14	Turnover - Vacant positions
	<b>Variances Less Than Justification Threshold</b>	<b>781.87</b>	
	<b>TOTAL</b>	<b>53,997.06</b>	<b>Positive</b>

District Attorney

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
71,409.00	94.7	71,409.00	92.6			411000 Property Tax Levy	214,225.00	94.7	214,225.00	92.7		
71,409.00	94.7	71,409.00	92.6			410000 Taxes	214,225.00	94.7	214,225.00	92.7		
						420000 Intergovernmental Rev						
						450000 Public Charges for Se						
4,000.00	5.3	5,670.03	7.4	1,670.03	41.8	451000 General Government	12,000.00	5.3	16,986.06	7.3	4,986.06	41.6
4,000.00	5.3	5,670.03	7.4	1,670.03	41.8	450000 Public Charges for Se	12,000.00	5.3	16,986.06	7.3	4,986.06	41.6
						460000 Interest and Other Re						
						470000 Interdepartmental Rev						
17.00				17.00-	100.0	476000 Other Interdepartmen	51.00				51.00-	100.0
17.00				17.00-	100.0	470000 Interdepartmental Rev	51.00				51.00-	100.0
75,426.00	100.0	77,079.03	100.0	1,653.03	2.2	400000 Revenues	226,276.00	100.0	231,211.06	100.0	4,935.06	2.2
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
59,947.00	79.5	53,448.02	69.3	6,498.98	10.8	511000 Wages	169,575.00	74.9	145,063.21	62.7	24,511.79	14.5
8,450.00	11.2	7,485.20	9.7	964.80	11.4	512000 Benefits	23,891.00	10.6	20,259.33	8.8	3,631.67	15.2
68,397.00	90.7	60,933.22	79.1	7,463.78	10.9	510000 Personnel Related Exp	193,466.00	85.5	165,322.54	71.5	28,143.46	14.5
						530000 Operating Expenses						
1,871.00	2.5	9,752.05	12.7	7,881.05-	421.2	531000 Purchased Services	5,612.00	2.5	13,664.65	5.9	8,052.65-	143.5
459.00	.6	218.18	.3	240.82	52.5	532000 Repair & Maintenance	1,377.00	.6	673.08	.3	703.92	51.1
26,265.00	34.8	13,395.80	17.4	12,869.20	49.0	533000 General Operating	37,673.00	16.6	15,810.82	6.8	21,862.18	58.0
21.00		33.55		12.55-	59.8	534000 Fixed Charges	63.00		100.64		37.64-	59.7
28,616.00	37.9	23,399.58	30.4	5,216.42	18.2	530000 Operating Expenses	44,725.00	19.8	30,249.19	13.1	14,475.81	32.4
						550000 Interdepartmental Cha						
12,444.00	16.5	10,369.87	13.5	2,074.13	16.7	551000 Employee Related Ins	37,331.00	16.5	31,054.86	13.4	6,276.14	16.8
288.00	.4	287.25	.4	.75	.3	551900 Insurance Charges	861.00	.4	861.75	.4	.75-	.1
						552000 Repairs & Maintenanc			20.38		20.38-	
1,685.00	2.2	1,614.43	2.1	70.57	4.2	553000 System Operation Cha	5,054.00	2.2	4,866.28	2.1	187.72	3.7
14,417.00	19.1	12,271.55	15.9	2,145.45	14.9	550000 Interdepartmental Cha	43,246.00	19.1	36,803.27	15.9	6,442.73	14.9
						560000 Capital Outlay						



District Attorney

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						570000 Depreciation						
111,430.00	147.7	96,604.35	125.3	14,825.65	13.3	500000 Expense/Expenditure	281,437.00	124.4	232,375.00	100.5	49,062.00	17.4
						600000 Other Financing Source						
36,004.00	47.7	19,525.32	25.3	16,478.68	45.8	630000 Opt'g Transfers from Current Change in Fund Balance	55,161.00	24.4	1,163.94	.5	53,997.06	97.9

**VARIANCE REPORT FOR DEPARTMENT -- FINANCE  
FOR THE QUARTER ENDING 03/31/2023**

<b>TIMING</b>	<b>G/L CATEGORY</b>	<b>VARIANCE FROM BUDGET</b>	<b>EXPLANATION OF VARIANCE</b>
	<b>Interest and Other Revenue</b>		
	Other Misc. Revenue	10,941.58	Misc. reimbursements and refunds
	<b>Interdepartmental Revenue</b>		
	Other Interdept'l Revenue	4,607.25	Small difference in reimbursements for Finance staff working directly with HHS, Rocky Knoll, Highway, and Sheriffs Departments
	<b>Personnel Related Expenditure</b>		
	Wages	78,369.82	Open positions
	Benefits	12,726.62	Open positions
	<b>Operating Expenses</b>		
	Purchased Services	(28,636.52)	2023 carryover entry not entered as of March which includes the budget adjustment needed for the consultant for recruitment of the Finance Director
	General Operating	(6,623.39)	Less than budgeted mileage, seminars, and training but computer purchases made for computers budgeted in later months
	<b>Interdepartmental Charges</b>		
	Employee Related Insurance	18,156.93	Open positions
	<b>Variances Less Than Justification Threshold</b>	<b>(36,281.77)</b>	
	<b>TOTAL</b>	<b>53,260.52</b>	<b>Positive</b>

Finance

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						
105,490.00	64.3	105,490.00	64.4			411000 Property Tax Levy	316,470.00	65.4	316,470.00	63.4		
105,490.00	64.3	105,490.00	64.4			410000 Taxes	316,470.00	65.4	316,470.00	63.4		
						420000 Intergovernmental Rev						
5,709.00	3.5	5,729.69	3.5	20.69	.4	426000 Chges - Other Local	17,127.00	3.5	17,194.68	3.4	67.68	.4
5,709.00	3.5	5,729.69	3.5	20.69	.4	420000 Intergovernmental Rev	17,127.00	3.5	17,194.68	3.4	67.68	.4
						450000 Public Charges for Se						
						460000 Interest and Other Re						
3,578.00	2.2	6,216.64	3.8	2,638.64	73.7	466000 Other Miscellaneous	10,734.00	2.2	21,675.58	4.3	10,941.58	101.9
3,578.00	2.2	6,216.64	3.8	2,638.64	73.7	460000 Interest and Other Re	10,734.00	2.2	21,675.58	4.3	10,941.58	101.9
						470000 Interdepartmental Rev						
49,342.00	30.1	46,304.41	28.3	3,037.59-	6.2	476000 Other Interdepartmen	139,443.00	28.8	144,050.25	28.8	4,607.25	3.3
49,342.00	30.1	46,304.41	28.3	3,037.59-	6.2	470000 Interdepartmental Rev	139,443.00	28.8	144,050.25	28.8	4,607.25	3.3
164,119.00	100.0	163,740.74	100.0	378.26-	.2	400000 Revenues	483,774.00	100.0	499,390.51	100.0	15,616.51	3.2
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
128,819.00	78.5	94,430.65	57.7	34,388.35	26.7	511000 Wages	364,124.00	75.3	284,873.51	57.0	79,250.49	21.8
18,295.00	11.1	13,287.08	8.1	5,007.92	27.4	512000 Benefits	51,705.00	10.7	38,978.38	7.8	12,726.62	24.6
147,114.00	89.6	107,717.73	65.8	39,396.27	26.8	510000 Personnel Related Exp	415,829.00	86.0	323,851.89	64.8	91,977.11	22.1
						530000 Operating Expenses						
4,772.25	2.9	10,637.52	6.5	5,865.27-	122.9	531000 Purchased Services	6,492.25	1.3	35,128.77	7.0	28,636.52-	441.1
147.00	.1	65.40		81.60	55.5	532000 Repair & Maintenance	441.00	.1	233.05		207.95	47.2
2,633.00	1.6	6,310.25	3.9	3,677.25-	139.7	533000 General Operating	9,408.00	1.9	16,031.39	3.2	6,623.39-	70.4
233.00	.1	464.55	.3	231.55-	99.4	534000 Fixed Charges	699.00	.1	927.13	.2	228.13-	32.6
7,785.25	4.7	17,477.72	10.7	9,692.47-	124.5	530000 Operating Expenses	17,040.25	3.5	52,320.34	10.5	35,280.09-	207.0
						550000 Interdepartmental Cha						
22,869.00	13.9	16,261.32	9.9	6,607.68	28.9	551000 Employee Related Ins	68,607.00	14.2	50,450.07	10.1	18,156.93	26.5
374.00	.2	373.59	.2	.41	.1	551900 Insurance Charges	1,120.00	.2	1,120.69	.2	.69-	.1
5,058.00	3.1	5,058.42	3.1	.42-		553000 System Operation Cha	15,173.00	3.1	15,429.47	3.1	256.47-	1.7
2.00		1.58		.42	21.0	556000 Other Interdepartmen	6.00		4.78		1.22	20.3
28,303.00	17.2	21,694.91	13.2	6,608.09	23.3	550000 Interdepartmental Cha	84,906.00	17.6	67,005.01	13.4	17,900.99	21.1

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						
183,202.25	111.6	146,890.36	89.7	36,311.89	19.8	500000 Expense/Expenditure	517,775.25	107.0	443,177.24	88.7	74,598.01	14.4
						600000 Other Financing Source						
						630000 Operat'g Transfers fr						
12,318.00	7.5			12,318.00	100.0	631000 General Fund	36,954.00	7.6			36,954.00	100.0
12,318.00	7.5			12,318.00	100.0	630000 Operat'g Transfers fr	36,954.00	7.6			36,954.00	100.0
12,318.00	7.5			12,318.00	100.0	600000 Other Financing Source	36,954.00	7.6			36,954.00	100.0
						700000 Other Financing Uses						
						720000 Oper'tg Transfer to O						
						900000 Statistical Accounts O						
						960000 GASB Statistical Data						
6,765.25	4.1	16,850.38	10.3	23,615.63	349.1	Current Change in Fund Balance	2,952.75	.6	56,213.27	11.3	53,260.52	*****

**VARIANCE REPORT FOR DEPARTMENT -- HUMAN RESOURCES DEPARTMENT  
FOR THE QUARTER ENDING 03/31/2023**

<b>TIMING</b>	<b>G/L CATEGORY</b>	<b>VARIANCE FROM BUDGET</b>	<b>EXPLANATION OF VARIANCE</b>
	<b>Personnel Related Expenditure</b>		
	Wages	43,255.88	2023 Department Vacancies
	Benefits	7,751.14	2023 Department Vacancies
	<b>Operating Expenses</b>		
	Purchased Services	9,830.39	2023 All Employee Summit is being planned for in fall along with manager/supervisor training.
	General Operating	15,312.49	Advertising, office supplies and recognition expenses were less than budgeted to date.
	<b>Interdepartmental Charges</b>		
	Employee Related Insurance	15,989.14	2023 Department Vacancies
	<b>Variances Less Than Justification Threshold</b>	<b>(16,618.52)</b>	
	<b>TOTAL</b>	<b>75,520.52</b>	<b>Positive</b>

Human Resources Department

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
53,157.00	89.9	53,157.00	89.9			411000 Property Tax Levy	159,471.00	89.9	159,471.00	89.9		
53,157.00	89.9	53,157.00	89.9			410000 Taxes	159,471.00	89.9	159,471.00	89.9		
						450000 Public Charges for Se						
						460000 Interest and Other Re						
		.34		.34		466000 Other Miscellaneous			1.02		1.02	
		.34		.34		460000 Interest and Other Re			1.02		1.02	
						470000 Interdepartmental Rev						
5,952.00	10.1	5,951.67	10.1	.33-		476000 Other Interdepartmen	17,856.00	10.1	17,854.97	10.1	1.03-	
5,952.00	10.1	5,951.67	10.1	.33-		470000 Interdepartmental Rev	17,856.00	10.1	17,854.97	10.1	1.03-	
59,109.00	100.0	59,109.01	100.0	.01		400000 Revenues	177,327.00	100.0	177,326.99	100.0	.01-	
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
38,763.00	65.6	29,794.17	50.4	8,968.83	23.1	511000 Wages	109,547.00	61.8	66,291.12	37.4	43,255.88	39.5
5,505.00	9.3	3,773.85	6.4	1,731.15	31.4	512000 Benefits	15,556.00	8.8	7,804.86	4.4	7,751.14	49.8
44,268.00	74.9	33,568.02	56.8	10,699.98	24.2	510000 Personnel Related Exp	125,103.00	70.5	74,095.98	41.8	51,007.02	40.8
						530000 Operating Expenses						
7,417.00	12.5	3,479.34	5.9	3,937.66	53.1	531000 Purchased Services	22,251.00	12.5	12,420.61	7.0	9,830.39	44.2
416.66	.7	271.22	.5	145.44	34.9	532000 Repair & Maintenance	1,250.00	.7	936.57	.5	313.43	25.1
5,885.00	10.0	914.58	1.5	4,970.42	84.5	533000 General Operating	17,654.00	10.0	2,341.51	1.3	15,312.49	86.7
13,718.66	23.2	4,665.14	7.9	9,053.52	66.0	530000 Operating Expenses	41,155.00	23.2	15,698.69	8.9	25,456.31	61.9
						550000 Interdepartmental Cha						
8,835.00	14.9	4,768.85	8.1	4,066.15	46.0	551000 Employee Related Ins	26,507.00	14.9	10,517.86	5.9	15,989.14	60.3
163.00	.3	162.50	.3	.50	.3	551900 Insurance Charges	489.00	.3	487.50	.3	1.50	.3
2,229.00	3.8	2,399.80	4.1	170.80-	7.7	553000 System Operation Cha	6,687.00	3.8	6,683.50	3.8	3.50	.1
1.00		.67		.33	33.0	556000 Other Interdepartmen	3.00		1.97		1.03	34.3
11,228.00	19.0	7,331.82	12.4	3,896.18	34.7	550000 Interdepartmental Cha	33,686.00	19.0	17,690.83	10.0	15,995.17	47.5
						560000 Capital Outlay						
						570000 Depreciation						
69,214.66	117.1	45,564.98	77.1	23,649.68	34.2	500000 Expense/Expenditure	199,944.00	112.8	107,485.50	60.6	92,458.50	46.2

Human Resources Department

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
8,272.00	14.0	6,286.19	10.6	1,985.81	24.0	631900 LFRF - General Fund	24,816.00	14.0	7,878.03	4.4	16,937.97	68.3
8,272.00	14.0	6,286.19	10.6	1,985.81	24.0	630000 Opt'g Transfers from	24,816.00	14.0	7,878.03	4.4	16,937.97	68.3
8,272.00	14.0	6,286.19	10.6	1,985.81	24.0	600000 Other Financing Source	24,816.00	14.0	7,878.03	4.4	16,937.97	68.3
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
<u>1,833.66</u>	<u>3.1</u>	<u>19,830.22</u>	<u>33.5</u>	<u>21,663.88</u>	<u>*****</u>	Current Change in Fund Balance	<u>2,199.00</u>	<u>1.2</u>	<u>77,719.52</u>	<u>43.8</u>	<u>75,520.52</u>	<u>*****</u>

**VARIANCE REPORT FOR DEPARTMENT -- MEDICAL EXAMINER  
FOR THE QUARTER ENDING 03/31/2023**

<b>TIMING</b>	<b>G/L CATEGORY</b>	<b>VARIANCE FROM BUDGET</b>	<b>EXPLANATION OF VARIANCE</b>
	<b>Intergovernmental Revenues</b>		
	Federal Grants	5,600.00	Received a portion of the Overdose Fatality grant that goes through HHS.
	<b>Interest and Other Revenue</b>		
	Other Misc. Revenue	2,848.75	Due to an increase in cremation permits and death certificate signings.
	<b>Personnel Related Expenditure</b>		
	Wages	(1,035.76)	This is directly related to increased other misc. revenues. More than budgeted cremation permits and death certificate signings have been needed.
	<b>Operating Expenses</b>		
	Purchased Services	14,715.35	Autopsies in the first quarter were much lower than anticipated.
	General Operating	1,223.71	Mileage has been lower than expected.
	<b>Variances Less Than Justification Threshold</b>	<b>(85.05)</b>	
	<b>TOTAL</b>	<b>23,267.00</b>	<b>Positive</b>



Medical Examiner

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
10,772.00	43.9	10,772.00	35.8			411000 Property Tax Levy	32,316.00	43.9	32,316.00	39.4		
10,772.00	43.9	10,772.00	35.8			410000 Taxes	32,316.00	43.9	32,316.00	39.4		
						420000 Intergovernmental Rev						
		5,600.00	18.6	5,600.00		421000 Federal Grants			5,600.00	6.8	5,600.00	
		5,600.00	18.6	5,600.00		420000 Intergovernmental Rev			5,600.00	6.8	5,600.00	
						450000 Public Charges for Se						
						460000 Interest and Other Re						
13,768.00	56.1	13,687.22	45.5	80.78-	.6	466000 Other Miscellaneous	41,304.00	56.1	44,152.75	53.8	2,848.75	6.9
13,768.00	56.1	13,687.22	45.5	80.78-	.6	460000 Interest and Other Re	41,304.00	56.1	44,152.75	53.8	2,848.75	6.9
						470000 Interdepartmental Rev						
24,540.00	100.0	30,059.22	100.0	5,519.22	22.5	400000 Revenues	73,620.00	100.0	82,068.75	100.0	8,448.75	11.5
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
12,127.00	49.4	11,541.40	38.4	585.60	4.8	511000 Wages	34,271.00	46.6	35,306.76	43.0	1,035.76-	3.0
898.00	3.7	882.93	2.9	15.07	1.7	512000 Benefits	2,536.00	3.4	2,700.97	3.3	164.97-	6.5
13,025.00	53.1	12,424.33	41.3	600.67	4.6	510000 Personnel Related Exp	36,807.00	50.0	38,007.73	46.3	1,200.73-	3.3
						530000 Operating Expenses						
9,022.00	36.8	7,705.57	25.6	1,316.43	14.6	531000 Purchased Services	27,064.00	36.8	12,348.65	15.0	14,715.35	54.4
10.00				10.00	100.0	532000 Repair & Maintenance	30.00				30.00	100.0
1,601.00	6.5	797.64	2.7	803.36	50.2	533000 General Operating	5,236.00	7.1	4,012.29	4.9	1,223.71	23.4
10,633.00	43.3	8,503.21	28.3	2,129.79	20.0	530000 Operating Expenses	32,330.00	43.9	16,360.94	19.9	15,969.06	49.4
						550000 Interdepartmental Cha						
161.00	.7	162.01	.5	1.01-	.6	551000 Employee Related Ins	562.00	.8	506.26	.6	55.74	9.9
93.00	.4	92.58	.3	.42	.5	551900 Insurance Charges	278.00	.4	277.78	.3	.22	.1
1,854.00	7.6	1,833.02	6.1	20.98	1.1	553000 System Operation Cha	5,562.00	7.6	5,568.04	6.8	6.04-	.1
2,108.00	8.6	2,087.61	6.9	20.39	1.0	550000 Interdepartmental Cha	6,402.00	8.7	6,352.08	7.7	49.92	.8
						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	%
25,766.00	105.0	23,015.15	76.6	2,750.85	10.7	500000 Expense/Expenditure	75,539.00	102.6	60,720.75	74.0	14,818.25	19.6
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
<u>1,226.00-</u>	<u>5.0</u>	<u>7,044.07</u>	<u>23.4</u>	<u>8,270.07</u>	<u>674.6</u>	Current Change in Fund Balance	<u>1,919.00-</u>	<u>2.6</u>	<u>21,348.00</u>	<u>26.0</u>	<u>23,267.00</u>	<u>*****</u>

**VARIANCE REPORT FOR DEPARTMENT -- NON-DEPARTMENTAL  
FOR THE QUARTER ENDING 03/31/2023**

<b>TIMING</b>	<b>G/L CATEGORY</b>	<b>VARIANCE FROM BUDGET</b>	<b>EXPLANATION OF VARIANCE</b>
	<b>Intergovernmental Revenues</b>		
	Federal Grants	(124,930.33)	Budgeted ARPA use in 2023 not yet utilized
	State Grants	59,826.00	Reversal of 2022 unspent LIO funds to 2023
	<b>Public Charges for Services</b>		
	General Government	(18,514.00)	Lower than budget for Land Records fees
	Public Safety	2,471.98	Higher than budget for Jail Assessment fees
	<b>Interest and Other Revenue</b>		
	Interest Income	748,875.40	Higher than budgeted investment interest income and interest received on notes receivable
	Penalty - Taxes	(4,227.31)	Lower than budget for penalties on delinquent taxes
	Other Misc. Revenue	94,194.07	TIF district closure and payoff of outstanding loans
	<b>Operating Expenses</b>		
	General Operating	13,628.88	Less than budgeted SCHRC grants
	<b>Variances Less Than Justification Threshold</b>	<b>306,915.99</b>	
	<b>TOTAL</b>	<b>1,078,240.68</b>	<b>Positive</b>

Non-Departmental

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
202,233.00-	100.9	202,233.00-	26.4			411000 Property Tax Levy	606,698.00-	157.0	606,698.00-	53.0		
202,233.00-	100.9	202,233.00-	26.4			410000 Taxes	606,698.00-	157.0	606,698.00-	53.0		
						420000 Intergovernmental Rev						
283,356.00	141.3	499,524.49	65.3	216,168.49	76.3	421000 Federal Grants	635,158.00	164.3	510,227.67	44.6	124,930.33-	19.7
		1,000.00	.1	1,000.00		423000 State Grants			59,826.00	5.2	59,826.00	
283,356.00	141.3	500,524.49	65.5	217,168.49	76.6	420000 Intergovernmental Rev	635,158.00	164.3	570,053.67	49.8	65,104.33-	10.3
						450000 Public Charges for Se						
13,750.00	6.9	8,984.00	1.2	4,766.00-	34.7	451000 General Government	41,250.00	10.7	22,736.00	2.0	18,514.00-	44.9
10,833.00	5.4	13,602.08	1.8	2,769.08	25.6	452000 Public Safety	32,499.00	8.4	34,970.98	3.1	2,471.98	7.6
24,583.00	12.3	22,586.08	3.0	1,996.92-	8.1	450000 Public Charges for Se	73,749.00	19.1	57,706.98	5.0	16,042.02-	21.8
						460000 Interest and Other Re						
37,293.00	18.6	345,288.86	45.2	307,995.86	825.9	461000 Interest Income	111,879.00	28.9	860,754.40	75.2	748,875.40	669.4
27,083.00	13.5	39,767.25	5.2	12,684.25	46.8	461100 Interest Inc - Taxes	81,249.00	21.0	80,893.49	7.1	355.51-	.4
14,667.00	7.3	19,760.31	2.6	5,093.31	34.7	461105 Penalty - Taxes	44,001.00	11.4	39,773.69	3.5	4,227.31-	9.6
15,735.00	7.8	38,907.34	5.1	23,172.34	147.3	466000 Other Miscellaneous	47,205.00	12.2	141,399.07	12.4	94,194.07	199.5
94,778.00	47.3	443,723.76	58.0	348,945.76	368.2	460000 Interest and Other Re	284,334.00	73.6	1,122,820.65	98.2	838,486.65	294.9
						470000 Interdepartmental Rev						
200,484.00	100.0	764,601.33	100.0	564,117.33	281.4	400000 Revenues	386,543.00	100.0	1,143,883.30	100.0	757,340.30	195.9
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
						530000 Operating Expenses						
84.00		9.82		74.18	88.3	532000 Repair & Maintenance	252.00	.1	159.82		92.18	36.6
16,238.00	8.1	115,935.59	15.2	99,697.59-	614.0	533000 General Operating	1,848,245.50	478.1	1,834,616.62	160.4	13,628.88	.7
16,322.00	8.1	115,945.41	15.2	99,623.41-	610.4	530000 Operating Expenses	1,848,497.50	478.2	1,834,776.44	160.4	13,721.06	.7
						550000 Interdepartmental Cha						
229.00	.1	229.09		.09-		551900 Insurance Charges	687.00	.2	687.19	.1	.19-	
15.00		10.00		5.00	33.3	552000 Repairs & Maintenanc	45.00		30.00		15.00	33.3
244.00	.1	239.09		4.91	2.0	550000 Interdepartmental Cha	732.00	.2	717.19	.1	14.81	2.0

Non-Departmental

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						570000 Depreciation						
						580000 Debt Service						
42.00				42.00	100.0	582000 Interest	126.00				126.00	100.0
42.00				42.00	100.0	580000 Debt Service	126.00				126.00	100.0
						599001 Expense Budget Target						
16,608.00	8.3	116,184.50	15.2	99,576.50-	599.6	500000 Expense/Expenditure	1,849,355.50	478.4	1,835,493.63	160.5	13,861.87	.7
						600000 Other Financing Source						
						630000 Operat'g Transfers fr						
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
44,238.00	22.1	31,936.00	4.2	12,302.00	27.8	721000 General Fund	252,620.00	65.4	79,384.99	6.9	173,235.01	68.6
49,707.00	24.8	198,605.19	26.0	148,898.19-	299.6	721900 LFRF - General Fund	149,121.00	38.6	200,197.03	17.5	51,076.03-	34.3
45,352.00	22.6	9,462.29	1.2	35,889.71	79.1	722000 Special Revenue Fund	136,055.00	35.2	18,573.63	1.6	117,481.37	86.3
102,194.00	51.0	102,194.04	13.4	.04-		724403 Fund Transfer Out	102,194.00	26.4	102,194.04	8.9	.04-	
247,789.00	123.6	189,262.97	24.8	58,526.03	23.6	725000 Enterprise Fund	247,789.00	64.1	189,262.97	16.5	58,526.03	23.6
3,000.00	1.5			3,000.00	100.0	726000 Internal Services Fu	9,000.00	2.3	127.83		8,872.17	98.6
492,280.00	245.5	531,460.49	69.5	39,180.49-	8.0	720000 Transfer to Other Fun	896,779.00	232.0	589,740.49	51.6	307,038.51	34.2
492,280.00	245.5	531,460.49	69.5	39,180.49-	8.0	700000 Other Financing Uses	896,779.00	232.0	589,740.49	51.6	307,038.51	34.2
						900000 Statistical Accounts O						
						920000 HCC Statistical Infor						
308,404.00-	153.8	116,956.34	15.3	425,360.34	137.9	Current Change in Fund Balance	2,359,591.50-	610.4	1,281,350.82-	112.0	1,078,240.68	45.7

**VARIANCE REPORT FOR DEPARTMENT -- COUNTY PLANNING & RESOURCES  
FOR THE QUARTER ENDING 03/31/2023**

<b>TIMING</b>	<b>G/L CATEGORY</b>	<b>VARIANCE FROM BUDGET</b>	<b>EXPLANATION OF VARIANCE</b>
	<b>Intergovernmental Revenues</b>		
	Federal Grants	(135,954.66)	Timing of payments for Sustain Our Great Lakes/Natural Resource Damage Assessment grant expenses.
	State Grants	(36,449.52)	Timing of payments related to DATCP cost share program and snowmobile program. Revenues and expenses are budget neutral.
	<b>Licenses &amp; Permits</b>		
	Other Permits and Fees	10,488.25	More revenue received from sanitary and shoreland permits.
	<b>Public Charges for Services</b>		
	Conservation and Development	(50,146.26)	Less revenue from tree sale, offset by less expense.
	<b>Interest and Other Revenue</b>		
	Other Misc. Revenue	7,260.44	ATC Old Plank Road Trail easement reimbursement
	<b>Interdepartmental Revenue</b>		
	Other Interdept'l Revenue	(2,295.00)	Less fees for non-metallic mining accrued from Highway department
	<b>Personnel Related Expenditure</b>		
	Wages	34,048.15	Less expense due to full-time employee reduced hours and retirement
	Benefits	4,896.03	Less expense due to full-time employee reduced hours and retirement
	<b>Operating Expenses</b>		
	Purchased Services	34,281.04	Timing of consulting and land and water client service expenses
	Repairs and Maintenance	(10,044.49)	Timing of payments of snowmobile 2022-23 season grant and snowmobile bridge grant
	General Operating	44,094.47	Less expense for tree sale advertising and nursery saplings.

<b>Interdepartmental Charges</b>		
Employee Related Insurance	7,010.57	Less expense due to full-time employee reduced hours.
Repairs & Maintenance Charges	(2,435.86)	More expense from highway department for Marsh projects and snowmobile trailhead snow removal.
<b>Capital Outlay</b>	(6,877.22)	Gator reimbursement not as much as expected.
<b>Variances Less Than Justification Threshold</b>	<b>12,623.62</b>	
<b>TOTAL</b>	<b>(89,500.44)</b>	<b>Negative</b>

County Planning & Resources

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
105,524.00	28.2	105,524.00	48.5			411000 Property Tax Levy	316,572.00	46.5	316,572.00	66.8		
105,524.00	28.2	105,524.00	48.5			410000 Taxes	316,572.00	46.5	316,572.00	66.8		
						420000 Intergovernmental Rev						
18,718.00	5.0	9,434.04	4.3	9,283.96-	49.6	421000 Federal Grants	56,154.00	8.3	79,800.66-	16.8	135,954.66-	242.1
46,854.00	12.5	62,317.98	28.6	15,463.98	33.0	423000 State Grants	67,692.00	9.9	31,242.48	6.6	36,449.52-	53.8
65,572.00	17.5	71,752.02	33.0	6,180.02	9.4	420000 Intergovernmental Rev	123,846.00	18.2	48,558.18-	10.2	172,404.18-	139.2
						430000 Licenses and Permits						
8.00				8.00-	100.0	432000 Nonbusiness Licenses	24.00				24.00-	100.0
22,766.00	6.1	20,739.93	9.5	2,026.07-	8.9	435000 Other Reg. Permit &	54,662.00	8.0	65,150.25	13.7	10,488.25	19.2
22,774.00	6.1	20,739.93	9.5	2,034.07-	8.9	430000 Licenses and Permits	54,686.00	8.0	65,150.25	13.7	10,464.25	19.1
						440000 Fines, Forfeits & Pen						
		150.00	.1	150.00		441000 Law & Ordinance Viol			225.00		225.00	
		150.00	.1	150.00		440000 Fines, Forfeits & Pen			225.00		225.00	
						450000 Public Charges for Se						
446.00	.1	279.95	.1	166.05-	37.2	451000 General Government	1,338.00	.2	1,007.13	.2	330.87-	24.7
170,000.00	45.4	1,688.82	.8	168,311.18-	99.0	457000 Conservation and Dev	170,000.00	25.0	119,853.74	25.3	50,146.26-	29.5
170,446.00	45.5	1,968.77	.9	168,477.23-	98.8	450000 Public Charges for Se	171,338.00	25.2	120,860.87	25.5	50,477.13-	29.5
						460000 Interest and Other Re						
2,500.00	.7	4,975.00	2.3	2,475.00	99.0	462000 Rent Revenue	6,336.00	.9	7,025.00	1.5	689.00	10.9
17.00				17.00-	100.0	465000 Donations	51.00		187.76		136.76	268.2
5,083.00	1.4	12,504.72	5.7	7,421.72	146.0	466000 Other Miscellaneous	5,249.00	.8	12,509.44	2.6	7,260.44	138.3
7,600.00	2.0	17,479.72	8.0	9,879.72	130.0	460000 Interest and Other Re	11,636.00	1.7	19,722.20	4.2	8,086.20	69.5
						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
374,211.00	100.0	217,614.44	100.0	156,596.56-	41.8	400000 Revenues	680,373.00	100.0	473,972.14	100.0	206,400.86-	30.3
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
86,998.00	23.2	74,926.51	34.4	12,071.49	13.9	511000 Wages	245,862.00	36.1	211,931.24	44.7	33,930.76	13.8
12,102.00	3.2	10,353.49	4.8	1,748.51	14.4	512000 Benefits	34,200.00	5.0	29,303.97	6.2	4,896.03	14.3



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	
99,100.00	26.5	85,280.00	39.2	13,820.00	13.9	510000 Personnel Related Exp	280,062.00	41.2	241,235.21	50.9	38,826.79	13.9
						530000 Operating Expenses						
24,044.00	6.4	20,073.73	9.2	3,970.27	16.5	531000 Purchased Services	68,131.00	10.0	33,849.96	7.1	34,281.04	50.3
36,192.00	9.7	7,795.86	3.6	28,396.14	78.5	532000 Repair & Maintenance	45,870.00	6.7	55,914.49	11.8	10,044.49	21.9
69,714.00	18.6	12,536.11	5.8	57,177.89	82.0	533000 General Operating	84,535.00	12.4	40,440.53	8.5	44,094.47	52.2
542.00	.1	404.79	.2	137.21	25.3	534000 Fixed Charges	2,526.00	.4	2,755.55	.6	229.55	9.1
130,492.00	34.9	40,810.49	18.8	89,681.51	68.7	530000 Operating Expenses	201,062.00	29.6	132,960.53	28.1	68,101.47	33.9
						550000 Interdepartmental Cha						
23,203.00	6.2	21,514.62	9.9	1,688.38	7.3	551000 Employee Related Ins	69,611.00	10.2	62,600.43	13.2	7,010.57	10.1
1,247.00	.3	1,245.58	.6	1.42	.1	551900 Insurance Charges	3,739.00	.5	3,736.78	.8	2.22	.1
2,555.00	.7	1,140.09	.5	1,414.91	55.4	552000 Repairs & Maintenanc	5,665.00	.8	8,100.86	1.7	2,435.86	43.0
6,082.00	1.6	6,099.63	2.8	17.63	.3	553000 System Operation Cha	18,245.00	2.7	18,323.60	3.9	78.60	.4
12.00		1.34		10.66	88.8	556000 Other Interdepartmen	36.00		3.94		32.06	89.1
33,099.00	8.8	30,001.26	13.8	3,097.74	9.4	550000 Interdepartmental Cha	97,296.00	14.3	92,765.61	19.6	4,530.39	4.7
						560000 Capital Outlay						
35,000.00	9.4			35,000.00	100.0	565000 Machinery & Equipmen	35,000.00	5.1	26,950.00	5.7	8,050.00	23.0
		61,927.22	28.5	61,927.22		566200 Computer Equipment			61,927.22	13.1	61,927.22	
47,000.00	12.6			47,000.00	100.0	567000 Vehicles	47,000.00	6.9			47,000.00	100.0
82,000.00	21.9	61,927.22	28.5	20,072.78	24.5	560000 Capital Outlay	82,000.00	12.1	88,877.22	18.8	6,877.22	8.4
						570000 Depreciation						
344,691.00	92.1	218,018.97	100.2	126,672.03	36.7	500000 Expense/Expenditure	660,420.00	97.1	555,838.57	117.3	104,581.43	15.8
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
1,301.00	.3	6,836.00	3.1	5,535.00	425.4	631500 Land Records Usage	3,903.00	.6	16,221.99	3.4	12,318.99	315.6
1,301.00	.3	6,836.00	3.1	5,535.00	425.4	630000 Opt'g Transfers from	3,903.00	.6	16,221.99	3.4	12,318.99	315.6
1,301.00	.3	6,836.00	3.1	5,535.00	425.4	600000 Other Financing Source	3,903.00	.6	16,221.99	3.4	12,318.99	315.6
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
30,821.00	8.2	6,431.47	3.0	24,389.53	79.1	Current Change in Fund Balance	23,856.00	3.5	65,644.44	13.8	89,500.44	375.2

**VARIANCE REPORT FOR DEPARTMENT -- REGISTER OF DEEDS  
FOR THE QUARTER ENDING 03/31/2023**

<b>TIMING</b>	<b>G/L CATEGORY</b>	<b>VARIANCE FROM BUDGET</b>	<b>EXPLANATION OF VARIANCE</b>
	<b>Public Charges for Services</b>		
	General Government	(53,067.05)	Revenue fluctuates due to real estate and encumbrance activity which is based upon the local, state and national economy.
	<b>Personnel Related Expenditure</b>		
	Wages	2,784.86	Savings from staffing vacancy.
	<b>Operating Expenses</b>		
	Purchased Services	6,093.28	Scanning project is progressing faster than anticipated. Should even out by end of 2nd quarter.
	General Operating	2,247.10	Postage is down slightly due to more documents being e-recorded along with more documents being sent bulk, office supplies have not been ordered.
	<b>Variances Less Than Justification Threshold</b>	<b>(557.82)</b>	
	<b>TOTAL</b>	<b>(42,499.63)</b>	<b>Negative</b>

Register Of Deeds

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
19,279.00-	33.1	19,279.00-	41.3			411000 Property Tax Levy	57,837.00-	33.1	57,837.00-	47.6		
19,279.00-	33.1	19,279.00-	41.3			410000 Taxes	57,837.00-	33.1	57,837.00-	47.6		
						420000 Intergovernmental Rev						
						450000 Public Charges for Se						
77,452.00	133.1	65,904.45	141.3	11,547.55-	14.9	451000 General Government	232,356.00	133.1	179,288.95	147.6	53,067.05-	22.8
77,452.00	133.1	65,904.45	141.3	11,547.55-	14.9	450000 Public Charges for Se	232,356.00	133.1	179,288.95	147.6	53,067.05-	22.8
						460000 Interest and Other Re						
						470000 Interdepartmental Rev						
58,173.00	100.0	46,625.45	100.0	11,547.55-	19.9	400000 Revenues	174,519.00	100.0	121,451.95	100.0	53,067.05-	30.4
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
32,079.00	55.1	28,177.58	60.4	3,901.42	12.2	511000 Wages	89,262.00	51.1	86,477.14	71.2	2,784.86	3.1
4,555.00	7.8	3,826.75	8.2	728.25	16.0	512000 Benefits	12,675.00	7.3	11,824.51	9.7	850.49	6.7
36,634.00	63.0	32,004.33	68.6	4,629.67	12.6	510000 Personnel Related Exp	101,937.00	58.4	98,301.65	80.9	3,635.35	3.6
						530000 Operating Expenses						
5,000.00	8.6	3,161.12	6.8	1,838.88	36.8	531000 Purchased Services	50,000.00	28.7	43,906.72	36.2	6,093.28	12.2
542.00	.9	188.14	.4	353.86	65.3	532000 Repair & Maintenance	1,622.00	.9	729.07	.6	892.93	55.1
2,441.75	4.2	1,719.30	3.7	722.45	29.6	533000 General Operating	5,597.75	3.2	3,350.65	2.8	2,247.10	40.1
7,983.75	13.7	5,068.56	10.9	2,915.19	36.5	530000 Operating Expenses	57,219.75	32.8	47,986.44	39.5	9,233.31	16.1
						550000 Interdepartmental Cha						
10,957.00	18.8	10,984.42	23.6	27.42-	.3	551000 Employee Related Ins	32,873.00	18.8	32,961.19	27.1	88.19-	.3
206.00	.4	205.41	.4	.59	.3	551900 Insurance Charges	618.00	.4	616.31	.5	1.69	.3
4,402.00	7.6	4,276.34	9.2	125.66	2.9	553000 System Operation Cha	13,206.00	7.6	12,829.02	10.6	376.98	2.9
7.00		6.92		.08	1.1	556000 Other Interdepartmen	21.00		20.72		.28	1.3
15,572.00	26.8	15,473.09	33.2	98.91	.6	550000 Interdepartmental Cha	46,718.00	26.8	46,427.24	38.2	290.76	.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	%
60,189.75	103.5	52,545.98	112.7	7,643.77	12.7	500000 Expense/Expenditure	205,874.75	118.0	192,715.33	158.7	13,159.42	6.4
						600000 Other Financing Source						
						630000 Operat'g Transfers fr						
5,942.00	10.2	100.00	.2	5,842.00	98.3	631500 Land Records Usage	40,342.00	23.1	37,750.00	31.1	2,592.00	6.4
5,942.00	10.2	100.00	.2	5,842.00	98.3	630000 Operat'g Transfers fr	40,342.00	23.1	37,750.00	31.1	2,592.00	6.4
5,942.00	10.2	100.00	.2	5,842.00	98.3	600000 Other Financing Source	40,342.00	23.1	37,750.00	31.1	2,592.00	6.4
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
<u>3,925.25</u>	<u>6.7</u>	<u>5,820.53-</u>	<u>12.5</u>	<u>9,745.78-</u>	<u>248.3</u>	Current Change in Fund Balance	<u>8,986.25</u>	<u>5.1</u>	<u>33,513.38-</u>	<u>27.6</u>	<u>42,499.63-</u>	<u>472.9</u>

**VARIANCE REPORT FOR DEPARTMENT -- SHERIFF  
FOR THE QUARTER ENDING 03/31/2023**

<b>TIMING</b>	<b>G/L CATEGORY</b>	<b>VARIANCE FROM BUDGET</b>	<b>EXPLANATION OF VARIANCE</b>
	<b>Intergovernmental Revenues</b>		
	State Grants	3,169.28	Received the State Law Enforcement grant with the department submitting reimbursable expenses. It missed being included in the budget.
	<b>Public Charges for Services</b>		
	Public Safety	(51,933.45)	Decline in ES Sanctions, juvenile boarders, and collection of inmate fees.
	<b>Interest and Other Revenue</b>		
	Other Misc. Revenue	10,400.54	Provided more than anticipated security for private businesses. Due to a higher jail population, receiving higher phone commission.
	<b>Personnel Related Expenditure</b>		
	Wages	(12,062.20)	Due to vacancies in Corrections and Dispatch. This would be a positive variance, but the department has had to pay out \$83,373 for retirements.
	Overtime	(224,857.14)	Due to vacancies in Corrections and Dispatch.
	Benefits	(16,235.65)	Due to vacancies in Corrections and Dispatch.
	<b>Operating Expenses</b>		
	Purchased Services	(9,907.52)	Increased jail population has created higher than budgeted inmate meal costs. Aurora Medical was holding on to OWI blood draw invoices and finally provided them to the department for payment.
	Repairs and Maintenance	(38,770.85)	Needed to purchase more than budgeted squad parts in the first quarter. The budget should catch up by year end.
	General Operating	34,683.28	Seeing a savings in gas at this time due to lower gas prices.
	Fixed Charges	19,725.02	Decrease of individuals placed on electronic monitoring which creates a decreased cost in rental of equipment.

**Interdepartmental Charges**

Employee Related Insurance	69,461.62	Due to vacancies in Corrections and Dispatch.
Repairs & Maintenance Charges	(1,119.32)	More than anticipated highway labor needed at tower sites, impound, and the Detention Center.
System Operation Charges	1,246.55	Less than anticipated printing needs for the department.
<b>Capital Outlay</b>	413,029.40	Squads have not been purchased at this time.
<b>Variances Less Than Justification Threshold</b>	<b>60,720.23</b>	
<b>TOTAL</b>	<b>257,549.79</b>	<b>Positive</b>

Sheriff

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
1,797,774.00	87.6	1,797,774.00	88.8			411000 Property Tax Levy	5,393,322.00	90.8	5,393,322.00	91.4		
1,797,774.00	87.6	1,797,774.00	88.8			410000 Taxes	5,393,322.00	90.8	5,393,322.00	91.4		
						420000 Intergovernmental Rev						
18,030.00	.9	38,467.43	1.9	20,437.43	113.4	423000 State Grants	54,090.00	.9	57,259.28	1.0	3,169.28	5.9
18,030.00	.9	38,467.43	1.9	20,437.43	113.4	420000 Intergovernmental Rev	54,090.00	.9	57,259.28	1.0	3,169.28	5.9
						440000 Fines, Forfeits & Pen						
		120.00		120.00		441000 Law & Ordinance Viol			120.00		120.00	
		120.00		120.00		440000 Fines, Forfeits & Pen			120.00		120.00	
						450000 Public Charges for Se						
59.00		24.00		35.00-	59.3	451000 General Government	176.00		547.30		371.30	211.0
138,183.00	6.7	118,922.90	5.9	19,260.10-	13.9	452000 Public Safety	335,883.00	5.7	283,949.55	4.8	51,933.45-	15.5
208.00		320.80		112.80	54.2	454000 Health Care Services	624.00		883.40		259.40	41.6
138,450.00	6.7	119,267.70	5.9	19,182.30-	13.9	450000 Public Charges for Se	336,683.00	5.7	285,380.25	4.8	51,302.75-	15.2
						460000 Interest and Other Re						
6,144.00	.3	6,218.59	.3	74.59	1.2	462000 Rent Revenue	18,432.00	.3	18,655.77	.3	223.77	1.2
108.00		46.44		61.56-	57.0	465000 Donations	324.00		128.01		195.99-	60.5
91,097.00	4.4	61,841.76	3.1	29,255.24-	32.1	466000 Other Miscellaneous	134,599.00	2.3	144,999.54	2.5	10,400.54	7.7
97,349.00	4.7	68,106.79	3.4	29,242.21-	30.0	460000 Interest and Other Re	153,355.00	2.6	163,783.32	2.8	10,428.32	6.8
						470000 Interdepartmental Rev						
131.00		10.00		121.00-	92.4	472000 Repairs & Maintenanc	393.00		30.00		363.00-	92.4
100.00				100.00-	100.0	474000 Public Safety Revenu	300.00				300.00-	100.0
167.00		256.07		89.07	53.3	476000 Other Interdepartmen	501.00		376.07		124.93-	24.9
398.00		266.07		131.93-	33.1	470000 Interdepartmental Rev	1,194.00		406.07		787.93-	66.0
2,052,001.00	100.0	2,024,001.99	100.0	27,999.01-	1.4	400000 Revenues	5,938,644.00	100.0	5,900,270.92	100.0	38,373.08-	.6
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
1,113,132.00	54.2	1,176,252.55	58.1	63,120.55-	5.7	511000 Wages	3,240,623.00	54.6	3,477,542.34	58.9	236,919.34-	7.3
184,913.00	9.0	191,366.56	9.5	6,453.56-	3.5	512000 Benefits	538,095.00	9.1	554,330.65	9.4	16,235.65-	3.0
1,298,045.00	63.3	1,367,619.11	67.6	69,574.11-	5.4	510000 Personnel Related Exp	3,778,718.00	63.6	4,031,872.99	68.3	253,154.99-	6.7
						530000 Operating Expenses						

Sheriff

Budget	%	Actual	%	Variance	%	Description	Budget	%	Actual	%	Variance	%
Current Period		Current Period		Current Period			Year to Date		Year to Date		Year-to-Date	
196,489.00	9.6	205,352.95	10.1	8,863.95-	4.5	531000 Purchased Services	588,418.00	9.9	598,325.52	10.1	9,907.52-	1.7
10,036.00	.5	11,421.79	.6	1,385.79-	13.8	532000 Repair & Maintenance	30,761.00	.5	69,531.85	1.2	38,770.85-	126.0
97,251.00	4.7	102,453.04	5.1	5,202.04-	5.3	533000 General Operating	281,017.00	4.7	246,333.72	4.2	34,683.28	12.3
36,162.00	1.8	30,840.58	1.5	5,321.42	14.7	534000 Fixed Charges	108,485.00	1.8	88,759.98	1.5	19,725.02	18.2
339,938.00	16.6	350,068.36	17.3	10,130.36-	3.0	530000 Operating Expenses	1,008,681.00	17.0	1,002,951.07	17.0	5,729.93	.6
						550000 Interdepartmental Cha						
258,710.00	12.6	235,076.26	11.6	23,633.74	9.1	551000 Employee Related Ins	775,569.00	13.1	706,107.38	12.0	69,461.62	9.0
12,511.00	.6	12,508.26	.6	2.74		551900 Insurance Charges	37,527.00	.6	37,524.66	.6	2.34	
217.00		345.84		128.84-	59.4	552000 Repairs & Maintenanc	651.00		1,770.32		1,119.32-	171.9
40,965.00	2.0	40,922.74	2.0	42.26	.1	553000 System Operation Cha	123,090.00	2.1	121,843.45	2.1	1,246.55	1.0
7,796.00	.4	7,480.90	.4	315.10	4.0	556000 Other Interdepartmen	22,068.00	.4	22,442.66	.4	374.66-	1.7
320,199.00	15.6	296,334.00	14.6	23,865.00	7.5	550000 Interdepartmental Cha	958,905.00	16.1	889,688.47	15.1	69,216.53	7.2
						560000 Capital Outlay						
60,777.00	3.0	13,893.92	.7	46,883.08	77.1	565000 Machinery & Equipmen	102,768.00	1.7	73,552.60	1.2	29,215.40	28.4
383,814.00	18.7			383,814.00	100.0	567000 Vehicles	383,814.00	6.5			383,814.00	100.0
444,591.00	21.7	13,893.92	.7	430,697.08	96.9	560000 Capital Outlay	486,582.00	8.2	73,552.60	1.2	413,029.40	84.9
						570000 Depreciation						
						580000 Debt Service						
2,402,773.00	117.1	2,027,915.39	100.2	374,857.61	15.6	500000 Expense/Expenditure	6,232,886.00	105.0	5,998,065.13	101.7	234,820.87	3.8
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
25,000.00	1.2	25,000.00	1.2			631000 General Fund	25,000.00	.4	25,000.00	.4		
						631500 Land Records Usage	41,991.00	.7			41,991.00	100.0
30,735.00	1.5	192,319.00	9.5	161,584.00-	525.7	631900 LFRF - General Fund	89,226.00	1.5	192,319.00	3.3	103,093.00-	115.5
55,735.00	2.7	217,319.00	10.7	161,584.00-	289.9	630000 Opt'g Transfers from	156,217.00	2.6	217,319.00	3.7	61,102.00-	39.1
55,735.00	2.7	217,319.00	10.7	161,584.00-	289.9	600000 Other Financing Source	156,217.00	2.6	217,319.00	3.7	61,102.00-	39.1
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
<u>295,037.00-</u>	<u>14.4</u>	<u>213,405.60</u>	<u>10.5</u>	<u>508,442.60</u>	<u>172.3</u>	Current Change in Fund Balance	<u>138,025.00-</u>	<u>2.3</u>	<u>119,524.79</u>	<u>2.0</u>	<u>257,549.79</u>	<u>186.6</u>



**VARIANCE REPORT FOR DEPARTMENT -- TREASURER  
FOR THE QUARTER ENDING 03/31/2023**

<b>TIMING</b>	<b>G/L CATEGORY</b>	<b>VARIANCE FROM BUDGET</b>	<b>EXPLANATION OF VARIANCE</b>
	<b>Taxes</b>		
	Property Tax Levy	1,401.71	Omitted tax from the Town of Wilson.
	<b>Intergovernmental Revenues</b>		
	State Gov't Pay't Lieu Tax	(2,326.90)	Lower than anticipated payment in lieu of tax (PILT) payments.
	<b>Interest and Other Revenue</b>		
	Other Misc. Revenue	30,504.11	Revenue from tax foreclosure properties.
	<b>Personnel Related Expenditure</b>		
	Wages	7,063.18	Budget versus actual variance and had vacancies during first quarter.
	Benefits	1,233.97	Budget versus actual variance and had vacancies during first quarter.
	<b>Operating Expenses</b>		
	Purchased Services	1,754.44	Lower tax foreclosure costs \$929 and banking \$825 during first quarter.
X	General Operating	7,494.97	Budgeted furniture and computers not yet purchased
	<b>Interdepartmental Charges</b>		
	Employee Related Insurance	8,536.44	New team member insurance needs versus budget.
	<b>Capital Outlay</b>	31,870.00	Land record enterprise system migration postponed to 2025.
	<b>Variances Less Than Justification Threshold</b>	<b>(44,592.99)</b>	
	<b>TOTAL</b>	<b>42,938.93</b>	<b>Positive</b>

Treasurer

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
50,653.00	98.3	50,728.80	85.0	75.80	.1	411000 Property Tax Levy	159,457.00	68.4	160,858.71	61.4	1,401.71	.9
17.00		16.69		.31-	1.8	412000 Sales and Use	51.00		59.71		8.71	17.1
600.00	1.2	675.00	1.1	75.00	12.5	414000 In Rem Fees	1,800.00	.8	1,350.00	.5	450.00-	25.0
51,270.00	99.5	51,420.49	86.2	150.49	.3	410000 Taxes	161,308.00	69.2	162,268.42	61.9	960.42	.6
						420000 Intergovernmental Rev						
		7,857.29	13.2	7,857.29		424900 State Gov't Payt Lie	71,100.00	30.5	68,773.10	26.2	2,326.90-	3.3
		7,857.29	13.2	7,857.29		420000 Intergovernmental Rev	71,100.00	30.5	68,773.10	26.2	2,326.90-	3.3
						430000 Licenses and Permits						
						450000 Public Charges for Se						
221.00	.4	370.00	.6	149.00	67.4	451000 General Government	662.00	.3	401.00	.2	261.00-	39.4
221.00	.4	370.00	.6	149.00	67.4	450000 Public Charges for Se	662.00	.3	401.00	.2	261.00-	39.4
						460000 Interest and Other Re						
13.00		11.79		1.21-	9.3	466000 Other Miscellaneous	38.00		30,542.11	11.7	30,504.11	*****
13.00		11.79		1.21-	9.3	460000 Interest and Other Re	38.00		30,542.11	11.7	30,504.11	*****
						470000 Interdepartmental Rev						
		10.60		10.60		473000 System Operation Rev			10.60		10.60	
		10.60		10.60		470000 Interdepartmental Rev			10.60		10.60	
51,504.00	100.0	59,670.17	100.0	8,166.17	15.9	400000 Revenues	233,108.00	100.0	261,995.23	100.0	28,887.23	12.4
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
33,218.00	64.5	32,036.05	53.7	1,181.95	3.6	511000 Wages	92,433.00	39.7	85,369.82	32.6	7,063.18	7.6
4,717.00	9.2	4,467.74	7.5	249.26	5.3	512000 Benefits	13,126.00	5.6	11,892.03	4.5	1,233.97	9.4
37,935.00	73.7	36,503.79	61.2	1,431.21	3.8	510000 Personnel Related Exp	105,559.00	45.3	97,261.85	37.1	8,297.15	7.9
						530000 Operating Expenses						
2,395.00	4.7	1,625.25	2.7	769.75	32.1	531000 Purchased Services	15,510.00	6.7	13,755.56	5.3	1,754.44	11.3
120.00	.2	75.00	.1	45.00	37.5	532000 Repair & Maintenance	473.00	.2	307.80	.1	165.20	34.9
4,946.00-	9.6	1,900.29	3.2	6,846.29-	138.4	533000 General Operating	18,732.00	8.0	11,237.03	4.3	7,494.97	40.0
128.00	.2	255.42	.4	127.42-	99.5	534000 Fixed Charges	384.00	.2	510.84	.2	126.84-	33.0
4.00		22.42		18.42-	460.5	535000 Bad Debt Expense	12.00		30.84		18.84-	157.0
2,299.00-	4.5	3,878.38	6.5	6,177.38-	268.7	530000 Operating Expenses	35,111.00	15.1	25,842.07	9.9	9,268.93	26.4

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						
10,545.00	20.5	7,701.91	12.9	2,843.09	27.0	551000 Employee Related Ins	31,635.00	13.6	23,098.56	8.8	8,536.44	27.0
190.00	.4	189.75	.3	.25	.1	551900 Insurance Charges	570.00	.2	569.25	.2	.75	.1
5,321.00	10.3	5,695.85	9.5	374.85-	7.0	553000 System Operation Cha	15,963.00	6.8	16,169.35	6.2	206.35-	1.3
133.00	.3	132.42	.2	.58	.4	556000 Other Interdepartmen	397.00	.2	397.22	.2	.22-	.1
16,189.00	31.4	13,719.93	23.0	2,469.07	15.3	550000 Interdepartmental Cha	48,565.00	20.8	40,234.38	15.4	8,330.62	17.2
						560000 Capital Outlay						
23,650.00	45.9			23,650.00	100.0	566200 Computer Equipment	31,870.00	13.7			31,870.00	100.0
23,650.00	45.9			23,650.00	100.0	560000 Capital Outlay	31,870.00	13.7			31,870.00	100.0
						570000 Depreciation						
						580000 Debt Service						
						599001 Expense Budget Target						
75,475.00	146.5	54,102.10	90.7	21,372.90	28.3	500000 Expense/Expenditure	221,105.00	94.9	163,338.30	62.3	57,766.70	26.1
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
35,908.00	69.7			35,908.00	100.0	631500 Land Records Usage	44,128.00	18.9	413.00	.2	43,715.00	99.1
35,908.00	69.7			35,908.00	100.0	630000 Opt'g Transfers from	44,128.00	18.9	413.00	.2	43,715.00	99.1
35,908.00	69.7			35,908.00	100.0	600000 Other Financing Source	44,128.00	18.9	413.00	.2	43,715.00	99.1
11,937.00	23.2	5,568.07	9.3	6,368.93-	53.4	Current Change in Fund Balance	56,131.00	24.1	99,069.93	37.8	42,938.93	76.5

**VARIANCE REPORT FOR DEPARTMENT -- UW EXTENSION  
FOR THE QUARTER ENDING 03/31/2023**

<b>TIMING</b>	<b>G/L CATEGORY</b>	<b>VARIANCE FROM BUDGET</b>	<b>EXPLANATION OF VARIANCE</b>
	<b>Public Charges for Services</b>		
	General Government	(6,588.28)	Less program fees collected and fewer newsletters printed/mailed when compared to anticipated budget.
	<b>Operating Expenses</b>		
	Purchased Services	1,436.21	Less consulting and cell phone expenses than anticipated
	General Operating	8,606.19	Less mileage, lodging, seminars/training, food, office supplies, and postage than anticipated.
	<b>Variances Less Than Justification Threshold</b>	<b>560.79</b>	
	<b>TOTAL</b>	<b>4,014.91</b>	<b>Positive</b>

UW Extension

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
33,608.00	77.3	33,608.00	99.5			411000 Property Tax Levy	100,824.00	90.4	100,824.00	96.3		
33,608.00	77.3	33,608.00	99.5			410000 Taxes	100,824.00	90.4	100,824.00	96.3		
						420000 Intergovernmental Rev						
						450000 Public Charges for Se						
6,217.00	14.3			6,217.00-	100.0	451000 General Government	7,051.00	6.3	462.72	.4	6,588.28-	93.4
		35.00	.1	35.00		457000 Conservation and Dev			35.00		35.00	
6,217.00	14.3	35.00	.1	6,182.00-	99.4	450000 Public Charges for Se	7,051.00	6.3	497.72	.5	6,553.28-	92.9
						460000 Interest and Other Re						
13.00		146.24	.4	133.24	*****	461000 Interest Income	38.00		397.02	.4	359.02	944.8
3,642.00	8.4			3,642.00-	100.0	466000 Other Miscellaneous	3,642.00	3.3	2,945.50	2.8	696.50-	19.1
3,655.00	8.4	146.24	.4	3,508.76-	96.0	460000 Interest and Other Re	3,680.00	3.3	3,342.52	3.2	337.48-	9.2
						470000 Interdepartmental Rev						
43,480.00	100.0	33,789.24	100.0	9,690.76-	22.3	400000 Revenues	111,555.00	100.0	104,664.24	100.0	6,890.76-	6.2
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
7,921.00	18.2	7,944.35	23.5	23.35-	.3	511000 Wages	22,386.00	20.1	22,378.21	21.4	7.79	
1,125.00	2.6	1,034.25	3.1	90.75	8.1	512000 Benefits	3,179.00	2.8	2,911.82	2.8	267.18	8.4
9,046.00	20.8	8,978.60	26.6	67.40	.7	510000 Personnel Related Exp	25,565.00	22.9	25,290.03	24.2	274.97	1.1
						530000 Operating Expenses						
15,859.00	36.5	15,412.39	45.6	446.61	2.8	531000 Purchased Services	48,475.00	43.5	47,038.79	44.9	1,436.21	3.0
583.00	1.3	728.51	2.2	145.51-	25.0	532000 Repair & Maintenance	1,749.00	1.6	1,287.52	1.2	461.48	26.4
5,976.00	13.7	2,037.93	6.0	3,938.07	65.9	533000 General Operating	13,654.00	12.2	5,047.81	4.8	8,606.19	63.0
931.00	2.1	931.03	2.8	.03-		534000 Fixed Charges	2,793.00	2.5	2,793.09	2.7	.09-	
23,349.00	53.7	19,109.86	56.6	4,239.14	18.2	530000 Operating Expenses	66,671.00	59.8	56,167.21	53.7	10,503.79	15.8
						550000 Interdepartmental Cha						
4,063.00	9.3	4,062.96	12.0	.04		551000 Employee Related Cha	12,187.00	10.9	12,188.71	11.6	1.71-	
166.00	.4	165.42	.5	.58	.3	551900 Insurance Charges	498.00	.4	496.22	.5	1.78	.4
1,929.00	4.4	1,886.72	5.6	42.28	2.2	553000 System Operation Cha	5,787.00	5.2	5,660.16	5.4	126.84	2.2
6,158.00	14.2	6,115.10	18.1	42.90	.7	550000 Interdepartmental Cha	18,472.00	16.6	18,345.09	17.5	126.91	.7

UW Extension

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						560000 Capital Outlay						
						570000 Depreciation						
38,553.00	88.7	34,203.56	101.2	4,349.44	11.3	500000 Expense/Expenditure	110,708.00	99.2	99,802.33	95.4	10,905.67	9.9
						600000 Other Financing Source						
4,927.00	11.3	414.32	1.2	5,341.32	108.4	630000 Opt'g Transfers from Current Change in Fund Balance	847.00	.8	4,861.91	4.6	4,014.91	474.0

**VARIANCE REPORT FOR DEPARTMENT -- UW GREEN BAY- SHEBOYGAN CAMPUS  
FOR THE QUARTER ENDING 03/31/2023**

<b>TIMING</b>	<b>G/L CATEGORY</b>	<b>VARIANCE FROM BUDGET</b>	<b>EXPLANATION OF VARIANCE</b>
	<b>Operating Expenses</b>		
	Repairs and Maintenance	(7,394.52)	More than budgeted expenses for maintenance and facility repairs
	<b>Variances Less Than Justification Threshold</b>	<b>(589.82)</b>	
	<b>TOTAL</b>	<b>(7,984.34)</b>	<b>Negative</b>

UW Green Bay- Sheboygan Campus

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
9,301.00	100.0	9,301.00	100.0			411000 Property Tax Levy	27,903.00	100.0	27,903.00	100.0		
9,301.00	100.0	9,301.00	100.0			410000 Taxes	27,903.00	100.0	27,903.00	100.0		
						420000 Intergovernmental Rev						
						460000 Interest and Other Re						
9,301.00	100.0	9,301.00	100.0			400000 Revenues	27,903.00	100.0	27,903.00	100.0		
						500000 Expense/Expenditure						
						530000 Operating Expenses						
2,599.00	27.9	8,144.87	87.6	5,545.87-	213.4	532000 Repair & Maintenance	17,980.00	64.4	25,374.52	90.9	7,394.52-	41.1
8.00	.1	360.00	3.9	352.00-	*****	533000 General Operating	24.00	.1	360.00	1.3	336.00-	*****
2,607.00	28.0	8,504.87	91.4	5,897.87-	226.2	530000 Operating Expenses	18,004.00	64.5	25,734.52	92.2	7,730.52-	42.9
						550000 Interdepartmental Cha						
2,381.00	25.6	2,381.34	25.6	.34-		551900 Insurance Charges	7,141.00	25.6	7,143.94	25.6	2.94-	
750.00	8.1	291.61	3.1	458.39	61.1	552000 Repairs & Maintenanc	2,250.00	8.1	2,500.88	9.0	250.88-	11.2
3,131.00	33.7	2,672.95	28.7	458.05	14.6	550000 Interdepartmental Cha	9,391.00	33.7	9,644.82	34.6	253.82-	2.7
						560000 Capital Outlay						
						570000 Depreciation						
5,738.00	61.7	11,177.82	120.2	5,439.82-	94.8	500000 Expense/Expenditure	27,395.00	98.2	35,379.34	126.8	7,984.34-	29.1
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
3,563.00	38.3	1,876.82-	20.2	5,439.82-	152.7	Current Change in Fund Balance	508.00	1.8	7,476.34-	26.8	7,984.34-	*****



**VARIANCE REPORT FOR DEPARTMENT -- VETERANS COMMISSION  
FOR THE QUARTER ENDING 03/31/2023**

<b>TIMING</b>	<b>G/L CATEGORY</b>	<b>VARIANCE FROM BUDGET</b>	<b>EXPLANATION OF VARIANCE</b>
	<b>Operating Expenses</b>		
	Purchased Services	1,504.49	Veterans rides are still down since the transportation program shut down due to COVID. There are still people that are not aware they can rely on it again.
	General Operating	3,458.44	Veteran assistance requests lower than anticipated.
	<b>Variances Less Than Justification Threshold</b>	<b>529.50</b>	
	<b>TOTAL</b>	<b>5,492.43</b>	<b>Positive</b>

Veterans Commission

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
1,734.00	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						
177.00	10.2			177.00	100.0	511000 Wages	493.00	9.5			493.00	100.0
13.00	.7			13.00	100.0	512000 Benefits	36.00	.7			36.00	100.0
190.00	11.0			190.00	100.0	510000 Personnel Related Exp	529.00	10.2			529.00	100.0
						530000 Operating Expenses						
621.00	35.8			621.00	100.0	531000 Purchased Services	1,913.00	36.8	408.51	7.9	1,504.49	78.6
752.00	43.4			752.00	100.0	533000 General Operating	4,040.00	77.7	581.56	11.2	3,458.44	85.6
1,373.00	79.2			1,373.00	100.0	530000 Operating Expenses	5,953.00	114.4	990.07	19.0	4,962.93	83.4
						550000 Interdepartmental Cha						
4.00	.2	3.50	.2	.50	12.5	551900 Insurance Charges	11.00	.2	10.50	.2	.50	4.5
4.00	.2	3.50	.2	.50	12.5	550000 Interdepartmental Cha	11.00	.2	10.50	.2	.50	4.5
						560000 Capital Outlay						
						570000 Depreciation						
1,567.00	90.4	3.50	.2	1,563.50	99.8	500000 Expense/Expenditure	6,493.00	124.8	1,000.57	19.2	5,492.43	84.6
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
167.00	9.6	1,730.50	99.8	1,563.50	936.2	Current Change in Fund Balance	1,291.00	24.8	4,201.43	80.8	5,492.43	425.4

**VARIANCE REPORT FOR DEPARTMENT -- VETERANS SERVICES  
FOR THE QUARTER ENDING 03/31/2023**

<b>TIMING</b>	<b>G/L CATEGORY</b>	<b>VARIANCE FROM BUDGET</b>	<b>EXPLANATION OF VARIANCE</b>
	<b>Intergovernmental Revenues</b>		
	Federal Grants	19,178.00	Awarded ARPA supplemental grant for CVSO.
	<b>Operating Expenses</b>		
	General Operating	(3,294.40)	Expenses were made for training/seminars that weren't budgeted for in the 1st Quarter of 2023. ARPA supplemental grant not originally budgeted for. Budget adjustments will be included in future quarters. Office desktop risers, American flags, and grave markers were also purchased.
	<b>Variances Less Than Justification Threshold</b>	<b>1,273.46</b>	
	<b>TOTAL</b>	<b>17,157.06</b>	<b>Positive</b>

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						
26,155.00	64.7	26,155.00	64.6			411000 Property Tax Levy	78,465.00	84.6	78,465.00	69.7		
26,155.00	64.7	26,155.00	64.6			410000 Taxes	78,465.00	84.6	78,465.00	69.7		
						420000 Intergovernmental Rev						
						421000 Federal Grants			19,178.00	17.0	19,178.00	
14,300.00	35.3	14,300.00	35.3			423000 State Grants	14,300.00	15.4	14,300.00	12.7		
14,300.00	35.3	14,300.00	35.3			420000 Intergovernmental Rev	14,300.00	15.4	33,478.00	29.7	19,178.00	134.1
						450000 Public Charges for Se						
						460000 Interest and Other Re						
						465000 Donations			550.00	.5	550.00	
		14.17		14.17		466000 Other Miscellaneous			56.69	.1	56.69	
		14.17		14.17		460000 Interest and Other Re			606.69	.5	606.69	
40,455.00	100.0	40,469.17	100.0	14.17		400000 Revenues	92,765.00	100.0	112,549.69	100.0	19,784.69	21.3
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
16,477.00	40.7	16,355.23	40.4	121.77	.7	511000 Wages	46,565.00	50.2	46,269.38	41.1	295.62	.6
2,339.00	5.8	2,204.91	5.4	134.09	5.7	512000 Benefits	6,611.00	7.1	6,245.39	5.5	365.61	5.5
18,816.00	46.5	18,560.14	45.9	255.86	1.4	510000 Personnel Related Exp	53,176.00	57.3	52,514.77	46.7	661.23	1.2
						530000 Operating Expenses						
181.00	.4	127.17	.3	53.83	29.7	531000 Purchased Services	543.00	.6	681.30	.6	138.30-	25.5
41.00	.1			41.00	100.0	532000 Repair & Maintenance	122.00	.1			122.00	100.0
192.00	.5	515.54	1.3	323.54-	168.5	533000 General Operating	9,968.00	10.7	13,262.40	11.8	3,294.40-	33.0
414.00	1.0	642.71	1.6	228.71-	55.2	530000 Operating Expenses	10,633.00	11.5	13,943.70	12.4	3,310.70-	31.1
						550000 Interdepartmental Cha						
6,099.00	15.1	6,099.72	15.1	.72-		551000 Employee Related Ins	18,297.00	19.7	18,299.12	16.3	2.12-	
74.00	.2	74.08	.2	.08-	.1	551900 Insurance Charges	222.00	.2	222.28	.2	.28-	.1
1,240.00	3.1	1,231.92	3.0	8.08	.7	553000 System Operation Cha	3,720.00	4.0	3,695.76	3.3	24.24	.7
7,413.00	18.3	7,405.72	18.3	7.28	.1	550000 Interdepartmental Cha	22,239.00	24.0	22,217.16	19.7	21.84	.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	%
26,643.00	65.9	26,608.57	65.8	34.43	.1	500000 Expense/Expenditure	86,048.00	92.8	88,675.63	78.8	2,627.63-	3.1
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
<u>13,812.00</u>	<u>34.1</u>	<u>13,860.60</u>	<u>34.2</u>	<u>48.60</u>	<u>.4</u>	Current Change in Fund Balance	<u>6,717.00</u>	<u>7.2</u>	<u>23,874.06</u>	<u>21.2</u>	<u>17,157.06</u>	<u>255.4</u>

**VARIANCE REPORT FOR DEPARTMENT -- HEALTH & HUMAN SERVICES FUND  
FOR THE QUARTER ENDING 03/31/2023**

<b>TIMING</b>	<b>G/L CATEGORY</b>	<b>VARIANCE FROM BUDGET</b>	<b>EXPLANATION OF VARIANCE</b>
	<b>Intergovernmental Revenues</b>		
	Federal Grants	(9,056.76)	Child Support incentive payments are less than anticipated at this time, which is partially offset by faster claiming of the Treatment Court Enhancement grant.
	State Grants	99,564.11	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.
	<b>Licenses &amp; Permits</b>		
	Business Licenses	(8,221.94)	Licenses and permit fees fluctuate throughout the year and from year to year.
	<b>Public Charges for Services</b>		
	General Government	(2,373.77)	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	(23,563.11)	Payments for private pay billing and for out of home costs of children are lower than expected.
	<b>Interest and Other Revenue</b>		
	Rent Revenue	(2,218.00)	January rent payment was recorded in December of 2022.
	Donations	5,885.10	Agging Meal Site donations are up while Meals on Wheels donations are slightly down.
	Other Misc. Revenue	(2,294.93)	Prior year Income Maintenance Incentives are less than anticipated.
	<b>Personnel Related Expenditure</b>		
	Wages	238,688.25	Unfilled positions have resulted in wages being below budget.

Overtime	(2,460.67)	Existing staff covering vacancies is causing slightly higher than budgeted overtime.
Benefits	40,870.53	Unfilled positions have resulted in wages being below budget.
<b>Operating Expenses</b>		
Purchased Services	35,967.95	Purchased services expenses fluctuate based on client needs and vendor staff availability.
Repairs and Maintenance	6,518.17	Maintenance of office equipment is currently underbudget.
General Operating	115,152.95	Employee travel and meals, general supplies, medical supplies, office supplies, postage, furniture and computer purchases are all less than budgeted year to date. Purchases are planned and will happen later in the year.
Fixed Charges	(2,173.59)	Rental of equipment is higher than budgeted but partially offset by lower costs for rental of meal sites.
<b>Interdepartmental Charges</b>		
Employee Related Insurance	187,840.00	Unfilled positions have resulted in wages being below budget.
Repairs & Maintenance Charges	(10,441.98)	Building Services charges are higher than anticipated.
System Operation Charges	4,365.28	Printing and duplicating needs have been lower than expected.
Health & Human Services	(15,212.00)	Administrative business unit costs are higher than expected.
Other Interdepartmental	(4,699.49)	A budget adjustment will be done to cover the cost of autopsies for overdose related fatalities charged to HHS by the Medical Examiner's office
<b>Variances Less Than Justification Threshold</b>	<b>(117,475.06)</b>	The ARPA funded programs are not fully operational yet therefore less funds have been transferred from the general fund.
<b>TOTAL</b>	<b>534,661.04</b>	<b>Positive</b>

As of 3/31/2023

Health & Human Services Fund

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
1,052,815.00	27.4	1,052,815.00	27.3			411000 Property Tax Levy	3,134,009.00	27.7	3,134,009.00	27.5		
1,052,815.00	27.4	1,052,815.00	27.3			410000 Taxes	3,134,009.00	27.7	3,134,009.00	27.5		
						420000 Intergovernmental Rev						
132,333.00	3.4	162,628.24	4.2	30,295.24	22.9	421000 Federal Grants	396,999.00	3.5	387,942.24	3.4	9,056.76-	2.3
1,857,739.00	48.3	1,509,522.29	39.1	348,216.71-	18.7	423000 State Grants	5,404,828.00	47.7	5,504,392.11	48.3	99,564.11	1.8
1,990,072.00	51.8	1,672,150.53	43.4	317,921.47-	16.0	420000 Intergovernmental Rev	5,801,827.00	51.2	5,892,334.35	51.7	90,507.35	1.6
						430000 Licenses and Permits						
37,500.00	1.0	34,198.02	.9	3,301.98-	8.8	431000 Business Licenses	112,500.00	1.0	104,278.06	.9	8,221.94-	7.3
37,500.00	1.0	34,198.02	.9	3,301.98-	8.8	430000 Licenses and Permits	112,500.00	1.0	104,278.06	.9	8,221.94-	7.3
						440000 Fines, Forfeits & Pen						
						450000 Public Charges for Se						
10,178.00	.3	14,212.59	.4	4,034.59	39.6	451000 General Government	30,534.00	.3	28,160.23	.2	2,373.77-	7.8
500.00		402.31		97.69-	19.5	454000 Health Care Services	1,500.00		1,197.40		302.60-	20.2
744,085.00	19.4	1,070,138.17	27.7	326,053.17	43.8	455000 Health & Human Servi	2,227,153.00	19.7	2,203,589.89	19.3	23,563.11-	1.1
754,763.00	19.6	1,084,753.07	28.1	329,990.07	43.7	450000 Public Charges for Se	2,259,187.00	19.9	2,232,947.52	19.6	26,239.48-	1.2
						460000 Interest and Other Re						
2,140.00	.1	2,101.00	.1	39.00-	1.8	462000 Rent Revenue	6,420.00	.1	4,202.00		2,218.00-	34.5
5,125.00	.1	10,054.00	.3	4,929.00	96.2	465000 Donations	15,375.00	.1	21,260.10	.2	5,885.10	38.3
1,159.00		1,067.99		91.01-	7.9	466000 Other Miscellaneous	3,533.00		1,238.07		2,294.93-	65.0
8,424.00	.2	13,222.99	.3	4,798.99	57.0	460000 Interest and Other Re	25,328.00	.2	26,700.17	.2	1,372.17	5.4
						470000 Interdepartmental Rev						
3,843,574.00	100.0	3,857,139.61	100.0	13,565.61	.4	400000 Revenues	11,332,851.00	100.0	11,390,269.10	100.0	57,418.10	.5
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
1,244,253.00	32.4	1,158,785.15	30.0	85,467.85	6.9	511000 Wages	3,509,076.00	31.0	3,272,848.42	28.7	236,227.58	6.7
174,597.00	4.5	159,945.14	4.1	14,651.86	8.4	512000 Benefits	491,249.00	4.3	450,378.47	4.0	40,870.53	8.3
1,418,850.00	36.9	1,318,730.29	34.2	100,119.71	7.1	510000 Personnel Related Exp	4,000,325.00	35.3	3,723,226.89	32.7	277,098.11	6.9
						530000 Operating Expenses						
1,754,486.00	45.6	1,784,862.70	46.3	30,376.70-	1.7	531000 Purchased Services	5,081,581.00	44.8	5,045,613.05	44.3	35,967.95	.7
3,259.00	.1	831.69		2,427.31	74.5	532000 Repair & Maintenance	9,774.00	.1	3,255.83		6,518.17	66.7



As of 3/31/2023

Health & Human Services Fund

Budget	%	Actual	%	Variance	%	Description	Budget	%	Actual	%	Variance	%
Current Period		Current Period		Current Period			Year to Date		Year to Date		Year-to-Date	
144,563.00	3.8	122,002.46	3.2	22,560.54	15.6	533000 General Operating	513,586.00	4.5	398,433.05	3.5	115,152.95	22.4
3,431.00	.1	2,984.21	.1	446.79	13.0	534000 Fixed Charges	10,293.00	.1	12,466.59	.1	2,173.59-	21.1
1,905,739.00	49.6	1,910,681.06	49.5	4,942.06-	.3	530000 Operating Expenses	5,615,234.00	49.5	5,459,768.52	47.9	155,465.48	2.8
						540000 Capital Projects						
						550000 Interdepartmental Cha						
328,849.00	8.6	268,693.58	7.0	60,155.42	18.3	551000 Employee Related Ins	987,656.00	8.7	799,816.00	7.0	187,840.00	19.0
7,871.00	.2	7,850.99	.2	20.01	.3	551900 Insurance Charges	23,563.00	.2	23,553.09	.2	9.91	
51,477.00	1.3	65,029.00	1.7	13,552.00-	26.3	552000 Repairs & Maintenanc	154,421.00	1.4	164,862.98	1.4	10,441.98-	6.8
91,079.00	2.4	90,573.75	2.3	505.25	.6	553000 System Operation Cha	273,210.00	2.4	268,844.72	2.4	4,365.28	1.6
100.00				100.00	100.0	554000 Public Safety Charge	300.00				300.00	100.0
4,058.00-	.1			4,058.00-	100.0	555000 Health & Human Servi	15,212.00-	.1			15,212.00-	100.0
39,032.00	1.0	49,476.11	1.3	10,444.11-	26.8	556000 Other Interdepartmen	115,509.00	1.0	120,208.49	1.1	4,699.49-	4.1
514,350.00	13.4	481,623.43	12.5	32,726.57	6.4	550000 Interdepartmental Cha	1,539,447.00	13.6	1,377,285.28	12.1	162,161.72	10.5
						560000 Capital Outlay						
						570000 Depreciation						
						580000 Debt Service						
						599001 Expense Budget Target						
3,838,939.00	99.9	3,711,034.78	96.2	127,904.22	3.3	500000 Expense/Expenditure	11,155,006.00	98.4	10,560,280.69	92.7	594,725.31	5.3
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
45,352.00	1.2	9,462.29	.2	35,889.71	79.1	631900 LFRF - General Fund	136,056.00	1.2	18,573.63	.2	117,482.37	86.3
45,352.00	1.2	9,462.29	.2	35,889.71	79.1	630000 Opt'g Transfers from	136,056.00	1.2	18,573.63	.2	117,482.37	86.3
45,352.00	1.2	9,462.29	.2	35,889.71	79.1	600000 Other Financing Source	136,056.00	1.2	18,573.63	.2	117,482.37	86.3
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
						900000 Statistical Accounts O						
						910000 Highway Unit Informat						
						920000 HCC Statistical Infor						

As of 3/31/2023

Health & Human Services Fund

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						950000 GASB Fixed Asset Inf						
						960000 GASB Statistical Data						
<u>49,987.00</u>	<u>1.3</u>	<u>155,567.12</u>	<u>4.0</u>	<u>105,580.12</u>	<u>211.2</u>	Current Change in Fund Balance	<u>313,901.00</u>	<u>2.8</u>	<u>848,562.04</u>	<u>7.4</u>	<u>534,661.04</u>	<u>170.3</u>

**VARIANCE REPORT FOR DEPARTMENT -- ROCKY KNOLL HCC  
FOR THE QUARTER ENDING 03/31/2023**

<b>TIMING</b>	<b>G/L CATEGORY</b>	<b>VARIANCE FROM BUDGET</b>	<b>EXPLANATION OF VARIANCE</b>
	<b>Intergovernmental Revenues</b>		
	Federal Grants	16,459.60	FEMA Disaster Reimbursement
	Charges to State of Wisconsin	(199,620.00)	DHS changed the 2022/2023 Supplemental Payment calculation in December 2022
	<b>Public Charges for Services</b>		
	Health Care Services	507,203.44	An additional 11% increase in the Medicaid rate plus higher Private Pay and Medicare Part A census for Q1
	<b>Interest and Other Revenue</b>		
	Other Misc. Revenue	5,040.66	Reimbursement for CNA Classes & Testing
	<b>Personnel Related Expenditure</b>		
	Wages	135,188.63	Due to Staffing Shortages in the Nursing Department
	Overtime	6,385.24	Due to Staffing Shortages in the Nursing Department
	Benefits	33,987.71	Due to Staffing Shortages in the Nursing Department
	<b>Operating Expenses</b>		
	Purchased Services	(429,047.08)	Higher usage of Agency Staffing due to Staffing Shortages in the Nursing Department
	Repairs and Maintenance	21,969.07	Work on the Electrical Panels updated project started in Q2 instead of Q1
	General Operating	(91,205.66)	Due to In-house dining Food cost
	Fixed Charges	(2,128.15)	Setup costs for new Kiosks
	<b>Interdepartmental Charges</b>		
	Employee Related Insurance	80,102.83	Due to open positions in the Nursing Department and staff benefit plan options selected

Repairs & Maintenance Charges	(3,273.58)	Annual Maintenance on vehicles was done in Q1
Other Interdepartmental	(3,426.34)	Contracted with WIPFLI to assist with the Insurance billing for Rocky Knoll due to open A/R Positions
<b>Capital Outlay</b>	(32,160.98)	Capital Outlay budgeted for Q2 was purchased in March of Q1
<b>Depreciation</b>	(190,864.72)	By practice depreciation is not budgeted
<b>Variances Less Than Justification Threshold</b>	<b>(57,161.94)</b>	<b>Less ARPA Funds were used in Q1 than budgeted</b>
<b>TOTAL</b>	<b>(202,551.27)</b>	<b>Negative</b>

Rocky Knoll HCC

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
97,000.00	7.7	97,000.00	7.1			411000 Property Tax Levy	291,000.00	7.9	291,000.00	7.2		
97,000.00	7.7	97,000.00	7.1			410000 Taxes	291,000.00	7.9	291,000.00	7.2		
						420000 Intergovernmental Rev						
						421000 Federal Grants			16,459.60	.4	16,459.60	
124,590.00	9.8	58,050.00	4.3	66,540.00-	53.4	424000 Chges to State of WI	373,770.00	10.1	174,150.00	4.3	199,620.00-	53.4
124,590.00	9.8	58,050.00	4.3	66,540.00-	53.4	420000 Intergovernmental Rev	373,770.00	10.1	190,609.60	4.7	183,160.40-	49.0
						450000 Public Charges for Se						
4.00		15.00		11.00	275.0	451000 General Government	12.00		30.00		18.00	150.0
1,040,512.00	82.2	1,202,809.19	88.1	162,297.19	15.6	454000 Health Care Services	3,020,705.00	81.8	3,527,908.44	87.6	507,203.44	16.8
1,040,516.00	82.2	1,202,824.19	88.1	162,308.19	15.6	450000 Public Charges for Se	3,020,717.00	81.8	3,527,938.44	87.6	507,221.44	16.8
						460000 Interest and Other Re						
						461000 Interest Income			406.98		406.98	
						465000 Donations			87.50		87.50	
1,377.00	.1	1,098.44	.1	278.56-	20.2	466000 Other Miscellaneous	3,096.00	.1	8,136.66	.2	5,040.66	162.8
1,377.00	.1	1,098.44	.1	278.56-	20.2	460000 Interest and Other Re	3,096.00	.1	8,631.14	.2	5,535.14	178.8
						470000 Interdepartmental Rev						
2,000.00	.2	6,905.23	.5	4,905.23	245.3	476000 Other Interdepartmen	6,000.00	.2	6,905.23	.2	905.23	15.1
2,000.00	.2	6,905.23	.5	4,905.23	245.3	470000 Interdepartmental Rev	6,000.00	.2	6,905.23	.2	905.23	15.1
1,265,483.00	100.0	1,365,877.86	100.0	100,394.86	7.9	400000 Revenues	3,694,583.00	100.0	4,025,084.41	100.0	330,501.41	8.9
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
651,283.00	51.5	604,963.34	44.3	46,319.66	7.1	511000 Wages	1,862,980.00	50.4	1,721,406.13	42.8	141,573.87	7.6
93,676.00	7.4	80,982.90	5.9	12,693.10	13.6	512000 Benefits	264,730.00	7.2	230,742.29	5.7	33,987.71	12.8
744,959.00	58.9	685,946.24	50.2	59,012.76	7.9	510000 Personnel Related Exp	2,127,710.00	57.6	1,952,148.42	48.5	175,561.58	8.3
						530000 Operating Expenses						
259,466.00	20.5	499,680.85	36.6	240,214.85-	92.6	531000 Purchased Services	756,799.00	20.5	1,185,846.08	29.5	429,047.08-	56.7
39,144.00	3.1	15,925.10	1.2	23,218.90	59.3	532000 Repair & Maintenance	79,854.00	2.2	57,884.93	1.4	21,969.07	27.5
105,012.00	8.3	149,868.11	11.0	44,856.11-	42.7	533000 General Operating	279,992.00	7.6	371,197.66	9.2	91,205.66-	32.6
2,359.00	.2	3,167.39	.2	808.39-	34.3	534000 Fixed Charges	6,772.00	.2	8,900.15	.2	2,128.15-	31.4
405,981.00	32.1	668,641.45	49.0	262,660.45-	64.7	530000 Operating Expenses	1,123,417.00	30.4	1,623,828.82	40.3	500,411.82-	44.5
						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						
169,909.00	13.4	147,818.95	10.8	22,090.05	13.0	551000 Employee Related Cha	509,727.00	13.8	429,624.17	10.7	80,102.83	15.7
5,020.00	.4	4,924.41	.4	95.59	1.9	551900 Insurance Charges	14,570.00	.4	14,773.31	.4	203.31-	1.4
1,572.00	.1	2,569.30	.2	997.30-	63.4	552000 Repairs & Maintenanc	4,564.00	.1	7,837.58	.2	3,273.58-	71.7
22,685.00	1.8	22,463.93	1.6	221.07	1.0	553000 System Operation Cha	65,856.00	1.8	65,706.31	1.6	149.69	.2
20,894.00	1.7	19,112.12	1.4	1,781.88	8.5	556000 Other Interdepartmen	59,047.00	1.6	62,473.34	1.6	3,426.34-	5.8
220,080.00	17.4	196,888.71	14.4	23,191.29	10.5	550000 Interdepartmental Cha	653,764.00	17.7	580,414.71	14.4	73,349.29	11.2
						560000 Capital Outlay						
34,900.00	2.8	23,790.00	1.7	11,110.00	31.8	565000 Machinery & Equipmen	34,900.00	.9	62,559.48	1.6	27,659.48-	79.3
						566100 Communications Equip			4,501.50	.1	4,501.50-	
34,900.00	2.8	23,790.00	1.7	11,110.00	31.8	560000 Capital Outlay	34,900.00	.9	67,060.98	1.7	32,160.98-	92.2
						570000 Depreciation						
		26,997.36-	2.0	26,997.36		572000 Building			76,482.64	1.9	76,482.64-	
		60,230.27	4.4	60,230.27-		573000 Building Improvement			60,230.27	1.5	60,230.27-	
		6,592.60	.5	6,592.60-		574000 Improvements Non-Bld			6,592.60	.2	6,592.60-	
		542.34		542.34-		574300 Infrastructure			542.34		542.34-	
		47,016.87	3.4	47,016.87-		575000 Machinery & Equip De			47,016.87	1.2	47,016.87-	
		87,384.72	6.4	87,384.72-		570000 Depreciation			190,864.72	4.7	190,864.72-	
						580000 Debt Service						
						599001 Expense Budget Target						
1,405,920.00	111.1	1,662,651.12	121.7	256,731.12-	18.3	500000 Expense/Expenditure	3,939,791.00	106.6	4,414,317.65	109.7	474,526.65-	12.0
						600000 Other Financing Source						
						630000 Operat'g Transfers fr						
247,789.00	19.6	189,262.97	13.9	58,526.03	23.6	631900 LFRF - General Fund	247,789.00	6.7	189,262.97	4.7	58,526.03	23.6
247,789.00	19.6	189,262.97	13.9	58,526.03	23.6	630000 Operat'g Transfers fr	247,789.00	6.7	189,262.97	4.7	58,526.03	23.6
247,789.00	19.6	189,262.97	13.9	58,526.03	23.6	600000 Other Financing Source	247,789.00	6.7	189,262.97	4.7	58,526.03	23.6
						700000 Other Financing Uses						
						720000 Oper'tg Transfer to O						
						900000 Statistical Accounts O						
						920000 HCC Statistical Infor						

Rocky Knoll HCC

Budget	%	Actual	%	Variance	%	Description	Budget	%	Actual	%	Variance	%
Current Period		Current Period		Current Period			Year to Date		Year to Date		Year-to-Date	
<u>107,352.00</u>	<u>8.5</u>	<u>107,510.29-</u>	<u>7.9</u>	<u>214,862.29-</u>	<u>200.1</u>	Current Change in Fund Balance	<u>2,581.00</u>	<u>.1</u>	<u>199,970.27-</u>	<u>5.0</u>	<u>202,551.27-</u>	<u>*****</u>

**VARIANCE REPORT FOR DEPARTMENT -- EMPLOYEE BENEFITS INSURANCE  
FOR THE QUARTER ENDING 03/31/2023**

<b>TIMING</b>	<b>G/L CATEGORY</b>	<b>VARIANCE FROM BUDGET</b>	<b>EXPLANATION OF VARIANCE</b>
	<b>Public Charges for Services</b>		
	Health Care Services	(135,677.25)	2023 health, dental and life insurance enrollment is below budgeted amounts due to vacancies and changes in the types of coverage
	<b>Interest and Other Revenue</b>		
	Rent Revenue	5,765.00	WCA Group Health Trust payment was received in advance.
	Other Misc. Revenue	(6,979.24)	Delay in COBRA payments, less COBRA participants than budgeted. Fitness participation enrollment has decreased from 2022 to 2023.
	<b>Interdepartmental Revenue</b>		
	Insurance & Employee Related	(460,669.55)	2023 health, dental and life insurance enrollment is below budgeted amounts due to vacancies and changes in the types of coverage
	<b>Personnel Related Expenditure</b>		
	Benefits	577,797.88	2023 health, dental and life insurance enrollment is below budgeted amounts due to vacancies and changes in the types of coverage elected. Unemployment expenses were below budgeted amounts.
	<b>Operating Expenses</b>		
	Purchased Services	(5,051.10)	Two 2022 outstanding bills were paid in 2023 and need to be accrued back to 2022. Dental administration fees are down due to vacancies.
	General Operating	(1,024.20)	Annual Yearly fee for 1095 forms paid in it's entirety.
	<b>Variances Less Than Justification Threshold</b>	<b>6.03</b>	
	<b>TOTAL</b>	<b>(25,832.43)</b>	<b>Negative</b>



Employee Benefits Insurance

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
						450000 Public Charges for Se						
257,522.00	18.7	213,324.89	17.9	44,197.11-	17.2	454000 Health Care Services	772,564.00	18.7	636,886.75	18.0	135,677.25-	17.6
257,522.00	18.7	213,324.89	17.9	44,197.11-	17.2	450000 Public Charges for Se	772,564.00	18.7	636,886.75	18.0	135,677.25-	17.6
						460000 Interest and Other Re						
5,765.00	.4	11,530.00	1.0	5,765.00	100.0	462000 Rent Revenue	17,295.00	.4	23,060.00	.7	5,765.00	33.3
9,099.00	.7	7,062.51	.6	2,036.49-	22.4	466000 Other Misc. Revenue	27,297.00	.7	20,317.76	.6	6,979.24-	25.6
14,864.00	1.1	18,592.51	1.6	3,728.51	25.1	460000 Interest and Other Re	44,592.00	1.1	43,377.76	1.2	1,214.24-	2.7
						470000 Interdepartmental Rev						
1,106,435.00	80.2	962,378.75	80.6	144,056.25-	13.0	471000 Insurance & Employee	3,319,304.00	80.2	2,858,634.45	80.8	460,669.55-	13.9
1,106,435.00	80.2	962,378.75	80.6	144,056.25-	13.0	470000 Interdepartmental Rev	3,319,304.00	80.2	2,858,634.45	80.8	460,669.55-	13.9
1,378,821.00	100.0	1,194,296.15	100.0	184,524.85-	13.4	400000 Revenues	4,136,460.00	100.0	3,538,898.96	100.0	597,561.04-	14.4
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
1,473,528.00	106.9	1,302,575.40	109.1	170,952.60	11.6	512000 Benefits	4,445,582.00	107.5	3,867,784.12	109.3	577,797.88	13.0
1,473,528.00	106.9	1,302,575.40	109.1	170,952.60	11.6	510000 Personnel Related Exp	4,445,582.00	107.5	3,867,784.12	109.3	577,797.88	13.0
						530000 Operating Expenses						
6,185.00	.4	5,707.95	.5	477.05	7.7	531000 Purchased Services	18,555.00	.4	23,606.10	.7	5,051.10-	27.2
375.00				375.00	100.0	533000 General Operating	1,125.00		2,149.20	.1	1,024.20-	91.0
5,765.00	.4	5,765.00	.5			534000 Fixed Charges	17,295.00	.4	17,295.00	.5		
12,325.00	.9	11,472.95	1.0	852.05	6.9	530000 Operating Expenses	36,975.00	.9	43,050.30	1.2	6,075.30-	16.4
						550000 Interdepartmental Cha						
5,951.00	.4	5,951.67	.5	.67-		556000 Other Interdepartmen	17,861.00	.4	17,854.97	.5	6.03	
5,951.00	.4	5,951.67	.5	.67-		550000 Interdepartmental Cha	17,861.00	.4	17,854.97	.5	6.03	
						570000 Depreciation						
1,491,804.00	108.2	1,320,000.02	110.5	171,803.98	11.5	500000 Expense/Expenditure	4,500,418.00	108.8	3,928,689.39	111.0	571,728.61	12.7
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
112,983.00-	8.2	125,703.87-	10.5	12,720.87-	11.3	Current Change in Fund Balance	363,958.00-	8.8	389,790.43-	11.0	25,832.43-	7.1

**VARIANCE REPORT FOR DEPARTMENT -- HIGHWAY DEPARTMENT  
FOR THE QUARTER ENDING 03/31/2023**

<b>TIMING</b>	<b>G/L CATEGORY</b>	<b>VARIANCE FROM BUDGET</b>	<b>EXPLANATION OF VARIANCE</b>
	<b>Intergovernmental Revenues</b>		
	State Grants	15,992.43	General Transportation Aids were higher than budget
	Charges to State of Wisconsin	371,884.58	Winter Activities was higher than budget
	Charges - Other Local Gov'ts	410,255.74	Winter Activities was higher than budget
	<b>Public Charges for Services</b>		
	Public Works	(3,750.01)	Invoiced in April due to waiting for all costs to be in
	<b>Interest and Other Revenue</b>		
	Other Misc. Revenue	34,317.01	Unbudgeted gain on asset sales
	<b>Interdepartmental Revenue</b>		
	Repairs & Maintenance Services	21,762.44	Winter Activities was higher than budget
	Other Interdept'l Revenue	107,928.09	Spread of budget planned for larger spends during peak season
	<b>Personnel Related Expenditure</b>		
	Wages	41,874.72	Highway had a few vacant positions
	Overtime	(111,296.51)	Winter Activities was higher than budget and outside of business hours
	Benefits	(6,718.69)	Higher OT pay contribute to increases in benefits
	<b>Operating Expenses</b>		
	Purchased Services	773,633.23	Project delays will be billed as projects are completed
	Repairs and Maintenance	(54,154.41)	More maintenance completed due to weather being bad
	General Operating	(1,037,749.53)	Partially due to increases in cost of sales, offset by increases in revenue and increases in diesel and gasoline

<b>Interdepartmental Charges</b>		
Employee Related Insurance	10,383.53	Highway had a few vacant positions
Other Interdepartmental	2,250.87	Actual versus budget spread was different
<b>Capital Outlay</b>	145,349.75	Received equipment earlier than budgeted
<b>Depreciation</b>	(546,550.36)	Unbudgeted
<b>Variance Less Than Justification Threshold</b>	<b>(9,581.50)</b>	
<b>TOTAL</b>	<b>165,831.38</b>	<b>Positive</b>

Highway Department

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000.L Revenue						
						410000 Taxes						
128,888.00	17.5	128,888.00	9.2			411000 Property Tax Levy	386,665.00	14.3	386,665.00	10.5		
128,888.00	17.5	128,888.00	9.2			410000 Taxes	386,665.00	14.3	386,665.00	10.5		
						420000 Intergovernmental Rev						
258,095.00	35.0	689,533.10	49.0	431,438.10	167.2	423000 State Grants	780,285.00	28.8	796,277.43	21.7	15,992.43	2.0
166,482.00	22.6	353,695.60	25.2	187,213.60	112.5	424000 Charges to State of	873,873.00	32.2	1,245,757.58	34.0	371,884.58	42.6
33,716.00	4.6	181,512.83	12.9	147,796.83	438.4	426000 Charges to Other Loc	426,147.00	15.7	836,402.74	22.8	410,255.74	96.3
458,293.00	62.1	1,224,741.53	87.1	766,448.53	167.2	420000 Intergovernmental Rev	2,080,305.00	76.7	2,878,437.75	78.5	798,132.75	38.4
						440000 Fines, Forfeits and P						
						450000 Public Charges for Se						
1,000.00	.1	350.00		650.00-	65.0	451000 General Government	3,000.00	.1	1,950.00	.1	1,050.00-	35.0
1,250.00	.2	.01-		1,250.01-	100.0	453000 Public Works	3,750.00	.1	.01-		3,750.01-	100.0
2,250.00	.3	349.99		1,900.01-	84.4	450000 Public Charges for Se	6,750.00	.2	1,949.99	.1	4,800.01-	71.1
						460000 Interest and Other Re						
878.00	.1	2,000.00	.1	1,122.00	127.8	462000 Rent Revenue	2,634.00	.1	3,000.00	.1	366.00	13.9
2,083.00	.3	28,054.05	2.0	25,971.05	*****	466000 Other Miscellaneous	6,249.00	.2	40,566.01	1.1	34,317.01	549.2
2,961.00	.4	30,054.05	2.1	27,093.05	915.0	460000 Interest and Other Re	8,883.00	.3	43,566.01	1.2	34,683.01	390.4
						470000 Interdepartmental Rev						
2,292.00	.3	7,432.96	.5	5,140.96	224.3	472000 Repairs & Maintenanc	20,879.00	.8	42,641.44	1.2	21,762.44	104.2
143,579.00	19.4	14,368.58	1.0	129,210.42-	90.0	476000 Other Interdepartmen	207,683.00	7.7	315,611.09	8.6	107,928.09	52.0
145,871.00	19.8	21,801.54	1.6	124,069.46-	85.1	470000 Interdepartmental Rev	228,562.00	8.4	358,252.53	9.8	129,690.53	56.7
738,263.00	100.0	1,405,835.11	100.0	667,572.11	90.4	400000.L Revenue	2,711,165.00	100.0	3,668,871.28	100.0	957,706.28	35.3
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
555,981.00	75.3	556,065.24	39.6	84.24-		511000 Wages	1,571,243.00	58.0	1,640,664.79	44.7	69,421.79-	4.4
77,848.00	10.5	74,217.87	5.3	3,630.13	4.7	512000 Benefits	220,004.00	8.1	226,722.69	6.2	6,718.69-	3.1
633,829.00	85.9	630,283.11	44.8	3,545.89	.6	510000 Personnel Related Exp	1,791,247.00	66.1	1,867,387.48	50.9	76,140.48-	4.3
						530000 Operating Expenses						
448,685.00	60.8	121,905.58	8.7	326,779.42	72.8	531000 Purchased Services	1,345,055.00	49.6	571,421.77	15.6	773,633.23	57.5
83,884.00	11.4	118,496.62	8.4	34,612.62-	41.3	532000 Repair & Maintenance	252,302.00	9.3	306,456.41	8.4	54,154.41-	21.5
103,759.00-	14.1	256,124.86	18.2	359,883.86-	346.8	533000 General Operation	71,010.00	2.6	1,108,759.53	30.2	1,037,749.53-	*****

Highway Department

Budget	%	Actual	%	Variance	%	Description	Budget	%	Actual	%	Variance	%
Current Period		Current Period		Current Period			Year to Date		Year to Date		Year-to-Date	
1,008.00	.1	646.78		361.22	35.8	534000 Fixed Charges	3,024.00	.1	3,551.11	.1	527.11-	17.4
429,818.00	58.2	497,173.84	35.4	67,355.84-	15.7	530000 Operating Expenses	1,671,391.00	61.6	1,990,188.82	54.2	318,797.82-	19.1
						540000 Capital Projects						
						550000 Interdepartmental Cha						
145,476.00	19.7	142,671.13	10.1	2,804.87	1.9	551000 Employee Related Ins	436,426.00	16.1	426,042.47	11.6	10,383.53	2.4
23,267.00	3.2	23,266.09	1.7	.91		551900 Insurance Charges	69,800.00	2.6	69,798.19	1.9	1.81	
958.00	.1	12.00		946.00	98.7	552000 Repairs & Maintenanc	2,874.00	.1	2,186.52	.1	687.48	23.9
10,627.00	1.4	11,149.17	.8	522.17-	4.9	553000 System Operation Cha	31,881.00	1.2	32,068.51	.9	187.51-	.6
12,601.00	1.7	17,219.21	1.2	4,618.21-	36.6	556000 Other Interdepartmen	40,098.00	1.5	37,847.13	1.0	2,250.87	5.6
192,929.00	26.1	194,317.60	13.8	1,388.60-	.7	550000 Interdepartmental Cha	581,079.00	21.4	567,942.82	15.5	13,136.18	2.3
						560000 Capital Outlay						
591,000.00	80.1			591,000.00	100.0	565000 Machinery & Equipmen	671,000.00	24.7	452,786.00	12.3	218,214.00	32.5
						567000 Vehicles			72,864.25	2.0	72,864.25-	
591,000.00	80.1			591,000.00	100.0	560000 Capital Outlay	671,000.00	24.7	525,650.25	14.3	145,349.75	21.7
						570000 Depreciation						
		253,450.30-	18.0	253,450.30		572000 Building			111,717.70	3.0	111,717.70-	
		13,970.62	1.0	13,970.62-		573000 Building Improvement			13,970.62	.4	13,970.62-	
		14,433.51	1.0	14,433.51-		574000 Improvements Non-Bld			14,433.51	.4	14,433.51-	
		6,982.66	.5	6,982.66-		574300 Infrastructure			6,982.66	.2	6,982.66-	
		399,445.87	28.4	399,445.87-		575000 Machinery & Equip De			399,445.87	10.9	399,445.87-	
		181,382.36	12.9	181,382.36-		570000 Depreciation			546,550.36	14.9	546,550.36-	
1,847,576.00	250.3	1,503,156.91	106.9	344,419.09	18.6	500000 Expense/Expenditure	4,714,717.00	173.9	5,497,719.73	149.8	783,002.73-	16.6
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
3,000.00	.4			3,000.00	100.0	631500 Land Records Usage	9,000.00	.3	127.83		8,872.17	98.6
						634900 Transportation Fund	339,000.00	12.5	339,000.00	9.2		
3,000.00	.4			3,000.00	100.0	630000 Opt'g Transfers from	348,000.00	12.8	339,127.83	9.2	8,872.17	2.5
3,000.00	.4			3,000.00	100.0	600000 Other Financing Source	348,000.00	12.8	339,127.83	9.2	8,872.17	2.5
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
						900000 Statistical Accounts O						

Highway Department

Budget	%	Actual	%	Variance	%	Description	Budget	%	Actual	%	Variance	%
Current Period		Current Period		Current Period			Year to Date		Year to Date		Year-to-Date	
						910000 Highway Unit Informat						
<u>1,106,313.00</u>	<u>149.9</u>	<u>97,321.80</u>	<u>6.9</u>	<u>1,008,991.20</u>	<u>91.2</u>	Current Change in Fund Balance	<u>1,655,552.00</u>	<u>61.1</u>	<u>1,489,720.62</u>	<u>40.6</u>	<u>165,831.38</u>	<u>10.0</u>

**VARIANCE REPORT FOR DEPARTMENT -- INFORMATION TECHNOLOGY  
FOR THE QUARTER ENDING 3/31/2023**

<b>TIMING</b>	<b>G/L CATEGORY</b>	<b>VARIANCE FROM BUDGET</b>	<b>EXPLANATION OF VARIANCE</b>
	<b>Public Charges for Services</b>		
	General Government	2,257.78	More external print jobs than anticipated.
	<b>Personnel Related Expenditure</b>		
	Wages	(40,466.50)	Overlap wages with new Sr. Applications Analyst and 1.5% pay increase for all staff that was not budgeted for. Finance Committee has previously approved use of IT fund balance to offset these expenses.
	Benefits	(6,001.13)	Overlap wages with new Sr. Applications Analyst and 1.5% pay increase for all staff that was not budgeted for. Finance Committee has previously approved use of IT fund balance to offset these expenses.
	<b>Operating Expenses</b>		
	Purchased Services	(40,333.69)	Unbudgeted consulting expenses for PCI Compliance and Fiber Mapping. Finance Committee has previously approved use of IT fund balance to offset these expenses.
	Repairs and Maintenance	(2,179.88)	Hard drive disposal charges and print contract charges both higher than were budgeted for.
	General Operating	(15,782.15)	Funds provided to City of Sheboygan to replace WSCS broadcast equipment in County Board Chambers. Finance Committee previously approved use of IT fund balance to offset this expense.
	Fixed Charges	1,012.35	Lease expenses for print shop equipment were budgeted at a higher amount in anticipation of new machines being leased in 2023. Those machines have not yet been leased but will be later this year.

<b>Interdepartmental Charges</b>		
Employee Related Insurance	(1,106.51)	Overlap insurance with new Sr. Applications Analyst. Finance Committee has previously approved use of IT fund balance to offset these expenses.
<b>Depreciation</b>	(60,177.38)	By practice depreciation is an unbudgeted item.
<b>Variances Less Than Justification Threshold</b>	(270.65)	
<b>TOTAL</b>	<b>(163,047.76)</b>	<b>Negative</b>



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						
		1,057.55	.5	1,057.55		450000 Public Charges for Se						
						451000 General Government	7,940.00	1.2	10,197.78	1.6	2,257.78	28.4
		1,057.55	.5	1,057.55		450000 Public Charges for Se	7,940.00	1.2	10,197.78	1.6	2,257.78	28.4
						460000 Interest and Other Re						
		31.34		31.34		466000 Other Miscellaneous			73.86		73.86	
		31.34		31.34		460000 Interest and Other Re			73.86		73.86	
						470000 Interdepartmental Rev						
214,369.00	100.0	220,639.21	99.5	6,270.21	2.9	473000 System Operation Rev	643,108.00	98.8	642,774.51	98.4	333.49-	.1
214,369.00	100.0	220,639.21	99.5	6,270.21	2.9	470000 Interdepartmental Rev	643,108.00	98.8	642,774.51	98.4	333.49-	.1
214,369.00	100.0	221,728.10	100.0	7,359.10	3.4	400000 Revenues	651,048.00	100.0	653,046.15	100.0	1,998.15	.3
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
47,427.00	22.1	63,338.92	28.6	15,911.92-	33.6	511000 Wages	134,032.00	20.6	174,498.50	26.7	40,466.50-	30.2
6,593.00	3.1	8,865.61	4.0	2,272.61-	34.5	512000 Benefits	18,632.00	2.9	24,633.13	3.8	6,001.13-	32.2
54,020.00	25.2	72,204.53	32.6	18,184.53-	33.7	510000 Personnel Related Exp	152,664.00	23.4	199,131.63	30.5	46,467.63-	30.4
						530000 Operating Expenses						
53,870.00	25.1	158,009.85	71.3	104,139.85-	193.3	531000 Purchased Services	409,072.00	62.8	449,405.69	68.8	40,333.69-	9.9
3,875.00	1.8	2,849.71	1.3	1,025.29	26.5	532000 Repair & Maintenance	17,750.00	2.7	19,929.88	3.1	2,179.88-	12.3
6,175.00	2.9	2,608.11	1.2	3,566.89	57.8	533000 General Operating	25,027.00	3.8	40,809.15	6.2	15,782.15-	63.1
3,751.00	1.7	3,068.72	1.4	682.28	18.2	534000 Fixed Charges	11,251.00	1.7	10,238.65	1.6	1,012.35	9.0
67,671.00	31.6	166,536.39	75.1	98,865.39-	146.1	530000 Operating Expenses	463,100.00	71.1	520,383.37	79.7	57,283.37-	12.4
						540000 Capital Projects						
						550000 Interdepartmental Cha						
9,794.00	4.6	12,823.78	5.8	3,029.78-	30.9	551000 Employee Related Cha	34,300.00	5.3	35,406.51	5.4	1,106.51-	3.2
		624.16	.3	624.16-		551900 Insurance Charges	1,874.00	.3	1,872.56	.3	1.44	.1
		142.02	.1	142.02-		553000 System Operation Cha	426.00	.1	438.49	.1	12.49-	2.9
		1.67		1.67-		556000 Other Interdepartmen	5.00		4.97		.03	.6

Information Technology

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
9,794.00	4.6	13,591.63	6.1	3,797.63-	38.8	550000 Interdepartmental Cha	36,605.00	5.6	37,722.53	5.8	1,117.53-	3.1
						560000 Capital Outlay						
						570000 Depreciation						
		2,893.07	1.3	2,893.07-		573000 Building Improvement			2,893.07	.4	2,893.07-	
		16,864.31	7.6	16,864.31-		575000 Machinery & Equip De			57,284.31	8.8	57,284.31-	
		19,757.38	8.9	19,757.38-		570000 Depreciation			60,177.38	9.2	60,177.38-	
						580000 Debt Service						
						599001 Expense Budget Target						
131,485.00	61.3	272,089.93	122.7	140,604.93-	106.9	500000 Expense/Expenditure	652,369.00	100.2	817,414.91	125.2	165,045.91-	25.3
						600000 Other Financing Source						
						630000 Operat'g Transfers fr						
						700000 Other Financing Uses						
						720000 Oper'tg Transfer to O						
<u>82,884.00</u>	<u>38.7</u>	<u>50,361.83-</u>	<u>22.7</u>	<u>133,245.83-</u>	<u>160.8</u>	Current Change in Fund Balance	<u>1,321.00-</u>	<u>.2</u>	<u>164,368.76-</u>	<u>25.2</u>	<u>163,047.76-</u>	<u>*****</u>

**VARIANCE REPORT FOR DEPARTMENT -- PROPERTY/LIABILITY INS  
FOR THE QUARTER ENDING 03/31/2023**

<b>TIMING</b>	<b>G/L CATEGORY</b>	<b>VARIANCE FROM BUDGET</b>	<b>EXPLANATION OF VARIANCE</b>
	Variances Less Than Justification Threshold	0.09	
	<b>TOTAL</b>	<b>0.09</b>	<b>Positive</b>

Property/Liability Ins

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
						460000 Interest and Other Re						
						470000 Interdepartmental Rev						
55,083.00	91.4	55,082.05	91.4	.95-		471000 Insurance & Employee	165,247.00	91.4	165,246.55	91.4	.45-	
5,192.00	8.6	5,191.72	8.6	.28-		476000 Other Interdepartmen	15,576.00	8.6	15,574.52	8.6	1.48-	
60,275.00	100.0	60,273.77	100.0	1.23-		470000 Interdepartmental Rev	180,823.00	100.0	180,821.07	100.0	1.93-	
60,275.00	100.0	60,273.77	100.0	1.23-		400000 Revenues	180,823.00	100.0	180,821.07	100.0	1.93-	
						500000 Expense/Expenditure						
						530000 Operating Expenses						
60,275.00	100.0	60,273.78	100.0	1.22		534000 Fixed Charges	180,823.00	100.0	180,820.98	100.0	2.02	
60,275.00	100.0	60,273.78	100.0	1.22		530000 Operating Expenses	180,823.00	100.0	180,820.98	100.0	2.02	
						550000 Interdepartmental Cha						
						560000 Capital Outlay						
						570000 Depreciation						
60,275.00	100.0	60,273.78	100.0	1.22		500000 Expense/Expenditure	180,823.00	100.0	180,820.98	100.0	2.02	
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
		.01-		.01-		Current Change in Fund Balance			.09		.09	

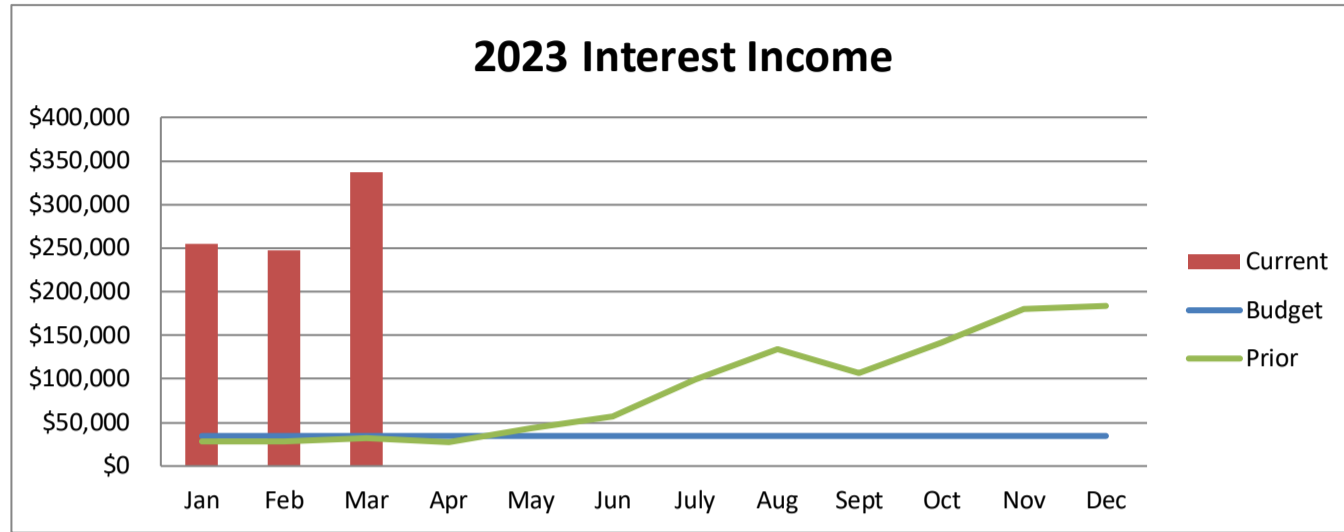
Sheboygan County Portfolio Summary as of March 31, 2023

Holdings	Purchase Date	Purchase Cost	Issuer	CUSIP	Ratings	Current Rate	YTC	YTM	YTW	Maturity Date	Market Value	Book MV	Unrealized Gain/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	916,930	896,330	20,600	April 24, 2023 Daily	
	September 29, 2020	750,000	Federal Home Loan Bank	3130AK3S3	AA+/AAA	0.30%	0.30%	0.30%	0.30%	September 29, 2023	732,443	723,915	8,528	April 29, 2023 Daily	
	March 10, 2021	750,000	Federal Home Loan Bank	3130ALDZ4	AA+/AAA	0.50%	0.50%	0.50%	0.50%	March 10, 2025	697,673	680,880	16,793	June 10, 2023 Quarterly	
	February 24, 2021	750,000	Federal Home Loan Bank	3130ALGX6	AA+/AAA	0.40%	0.40%	1.33%	0.40%	February 24, 2028	671,910	651,743	20,168	May 24, 2023 Quarterly	
	March 24, 2021	750,000	Federal Home Loan Bank	3130ALJ47	AA+/AAA	0.70%	0.70%	0.70%	0.70%	September 24, 2025	690,833	675,660	15,173	June 24, 2023 Quarterly	
	March 30, 2021	750,000	Federal Home Loan Bank	3130ALMH4	AA+/AAA	0.50%	0.50%	1.01%	0.50%	March 30, 2026	692,228	677,535	14,693	June 30, 2023 Quarterly	
	March 30, 2021	500,000	Federal Home Loan Bank	3130ALPW8	AA+/AAA	1.00%	1.00%	1.65%	1.00%	March 30, 2028	449,095	435,915	13,180	June 30, 2023 Quarterly	
	February 18, 2021	748,695	Federal Home Loan Bank	3130AL3S1	AA+/AAA	0.63%	0.66%	0.66%	0.66%	February 17, 2026	679,695	665,633	14,063	May 17, 2023 Quarterly	
	May 26, 2021	750,000	Federal Home Loan Bank	3130AMFN7	AA+/AAA	0.50%	0.50%	1.16%	0.50%	May 26, 2026	693,908	678,728	15,180	May 26, 2023 Quarterly	
	January 3, 2022	636,002	Federal Home Loan Bank	3130AMU75	AA+/AAA	1.00%	1.32%	1.32%	1.32%	June 26, 2026	584,628	573,199	11,429	April 26, 2023 Monthly	
	July 29, 2021	750,000	Federal Home Loan Bank	3130ANBC3	AA+/AAA	0.51%	0.51%	0.51%	0.51%	July 29, 2024	710,648	700,185	10,463	April 29, 2023 Quarterly	
	July 28, 2021	750,000	Federal Home Loan Bank	3130ANC57	AA+/AAA	0.50%	0.50%	1.58%	0.50%	July 28, 2028	671,213	650,595	20,618	July 28, 2023 Annually	
	September 20, 2021	500,000	Federal Home Loan Bank	3130ANX47	AA+/AAA	0.50%	0.50%	1.12%	0.50%	September 20, 2027	442,395	433,795	8,600	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	453,350	443,715	9,635	April 14, 2023 Quarterly	
	October 26, 2021	500,000	Federal Home Loan Bank	3130APHT5	AA+/AAA	1.20%	1.20%	1.20%	1.50%	October 26, 2026	452,980	443,315	9,665	April 26, 2023 Monthly	
	September 30, 2021	500,000	Federal Home Loan Bank	3130AP4Q5	AA+/AAA	0.50%	0.50%	1.09%	0.50%	September 30, 2026	455,970	445,500	10,470	June 30, 2023 Quarterly	
	February 16, 2022	500,000	Federal Home Loan Bank	3130AQT60	AA+/AAA	0.75%	0.75%	1.55%	0.75%	August 16, 2024	481,255	475,940	5,315	May 16, 2023 Quarterly	
	April 28, 2022	499,385	Federal Home Loan Bank	3130ARPS4	AA+/AAA	2.50%	3.06%	4.44%	2.63%	April 28, 2027	490,650	483,020	7,630	April 28, 2023 Annually	
	April 29, 2022	750,000	Federal Home Loan Bank	3130ARR52	AA+/AAA	3.00%	3.00%	4.22%	3.00%	April 29, 2027	729,683	718,493	11,190	April 29, 2023 Quarterly	
	April 29, 2022	499,069	Federal Home Loan Bank	3130ARSJ1	AA+/AAA	2.00%	2.75%	4.47%	2.50%	April 29, 2027	489,000	481,820	7,180	April 29, 2023 Quarterly	
	March 17, 2022	500,000	Federal Home Loan Bank	3130AR4N8	AA+/AAA	1.65%	1.65%	2.48%	1.65%	March 17, 2026	481,040	472,330	8,710	June 17, 2023 Quarterly	
	October 19, 2022	492,710	Federal Home Loan Bank	3130ASD48	AA+/AAA	2.37%	4.75%	4.48%	4.48%	July 5, 2023	496,430	493,010	3,420	June 5, 2023 Once	
	August 30, 2022	500,000	Federal Home Loan Bank	3130ASYM5	-/AAA	3.40%	3.40%	3.40%	3.40%	August 28, 2023	496,500	497,215	-715	May 28, 2023 Quarterly	
	September 16, 2022	500,000	Federal Home Loan Bank	3130ASZ36	AA+/AAA	4.00%	4.00%	4.00%	4.00%	March 16, 2026	490,670	491,190	-520	June 16, 2023 Quarterly	
	October 17, 2022	507,250	Federal Home Loan Bank	3130ATHD2	AA+/AAA	6.00%	5.23%	5.47%	4.50%	October 17, 2025	501,770	503,585	-1,815	October 17, 2023 Annually	
	October 27, 2022	500,000	Federal Home Loan Bank	3130ATLM7	AA+/AAA	5.25%	5.25%	5.25%	5.25%	October 27, 2026	497,420	498,490	-1,070	April 27, 2023 Quarterly	
	October 27, 2022	500,000	Federal Home Loan Bank	3130ATNL7	-/-	4.38%	4.38%	4.38%	4.38%	July 27, 2023	499,385	499,540	-155	July 27, 2023 Once	
	September 15, 2022	750,000	Federal Home Loan Bank	3130AT2F3	AA+/AAA	4.25%	4.25%	4.25%	4.25%	September 15, 2027	735,090	734,265	825	June 15, 2023 Quarterly	
	January 27, 2023	500,000	Federal Home Loan Bank	3130AUHP2	AA+/AAA	5.50%	5.50%	5.50%	5.50%	January 27, 2028	497,850	500,000	-2,150	July 27, 2023 Quarterly	
	August 20, 2020	750,000	Federal Farm Credit Bank	3133EL4J0	AA+/AAA	0.47%	0.47%	0.47%	0.47%	August 19, 2024	709,088	698,888	10,200	April 19, 2023 Daily	
	September 29, 2020	750,000	Federal Farm Credit Bank	3133EMBH4	AA+/AAA	0.53%	0.53%	0.53%	0.53%	September 29, 2025	687,623	669,705	17,918	April 29, 2023 Daily	
	March 1, 2021	500,000	Federal Farm Credit Bank	3133EMSD5	AA+/AAA	0.25%	0.25%	0.25%	0.25%	March 1, 2024	479,515	473,220	6,295	May 1, 2023 Quarterly	
	May 19, 2021	500,000	Federal Farm Credit Bank	3133EMZW5	AA+/AAA	0.73%	0.73%	0.73%	0.73%	May 19, 2025	464,945	456,375	8,570	April 19, 2023 Daily	
	September 1, 2022	499,755	Federal Farm Credit Bank	3133ENJ68	-/AAA	3.25%	3.25%	3.30%	3.30%	September 1, 2023	496,835	495,205	1,630	September 1, 2023 Non	
	October 27, 2022	493,140	Federal Home Loan Bank	3133834G3	AA+/AAA	2.13%	2.15%	4.40%	4.40%	June 9, 2023	497,290	494,435	2,855	June 9, 2023 Non	
	March 26, 2021	742,463	Federal Home Loan Mtg Co	3134GWXW1	-/AAA	0.55%	2.39%	0.78%	0.78%	October 15, 2025	687,105	673,058	14,048	April 15, 2023 Quarterly	
	October 23, 2020	800,000	Federal Home Loan Mtg Co	3134GWZT6	-/AAA	0.32%	0.32%	0.32%	0.32%	April 23, 2024	763,368	752,712	10,656	April 23, 2023 Quarterly	
	January 26, 2023	750,000	Federal Home Loan Mtg Co	3134GYD74	AA+/AAA	5.00%	5.00%	5.00%	5.00%	January 26, 2027	746,970	750,000	-3,030	January 26, 2024 Annually	
	January 27, 2023	750,000	Federal Home Loan Mtg Co	3134GYEN8	AA+/AAA	5.00%	5.00%	5.00%	5.00%	July 27, 2026	745,290	750,000	-4,710	July 27, 2023 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	497,080	500,000	-2,920	November 24, 2023 Quarterly	
	August 26, 2020	750,000	Federal National Mtg Assoc	3136G4V91	AA+/AAA	0.40%	0.40%	0.40%	0.40%	February 26, 2024	720,728	711,375	9,353	May 26, 2023 Quarterly	
	August 28, 2020	750,000	Federal National Mtg Assoc	3136G4Z97	AA+/AAA	0.38%	0.38%	0.38%	0.38%	February 28, 2024	720,405	711,030	9,375	May 26, 2023 Quarterly	
	August 28, 2020	750,000	Federal National Mtg Assoc	3136G42B8	AA+/AAA	0.33%	0.33%	0.33%	0.33%	August 28, 2023	735,585	728,160	7,425	May 28, 2023 Quarterly	
	March 9, 2022	495,120	Federal Home Loan Mtg Co	3137EAEQ8	AA+/AAA	0.38%	1.26%	1.26%	1.26%	April 20, 2023	498,895	493,735	5,160	April 20, 2023 Non	
	March 9, 2021	499,530	Federal Home Loan Mtg Co	3137EAF2A	AA+/AAA	0.25%	0.28%	0.28%	0.28%	December 4, 2023	484,895	479,270	5,625	June 4, 2023 Quarterly	
	October 29, 2020	500,000	Federal Ag Mtg Corp	31422BY38	-/-	0.43%	0.43%	0.43%	0.43%	October 29, 2025	457,220	449,995	7,225	October 29, 2025 Non	
	July 5, 2013	706,177	Government National Mtg Assoc	38378TKF6	AA+/AAA	1.19%	1.41%	1.41%	1.41%	May 20, 2043	665,531	663,602	1,929	May 20, 2043 Monthly	
	June 10, 2013	195,000	Shorewood Hills, WI	825224EK0	AA+/AAA	2.50%	2.50%	2.50%	2.50%	May 1, 2023	194,628	193,623	1,004	May 1, 2023 Non	
	June 10, 2013	185,000	Shorewood Hills, WI	825224EL8	AA+/AAA	2.75%	2.75%	2.75%	2.75%	May 1, 2024	180,730	180,345	385	May 1, 2023 Daily	
	October 6, 2020	252,547	Madison, WI	55844PVG0	AAA/-	2.00%	2.00%	2.00%	0.43%	March 1, 2024	234,182	233,410	773	April 1, 2023 Daily	
	March 23, 2021	700,000	Rock County, WI	772028RM0	-/AA1	0.40%	0.40%	0.40%	0.40%	September 1, 2024	659,470	653,625	5,845	September 1, 2024 Non	
	March 13, 2013	90,000	Auburndale SD, WI	05068PCN0	AA/-	3.10%	3.10%	3.10%	3.10%	March 1, 2026	88,154	87,343	811	April 1, 2023 Daily	
	July 19, 2019	249,000	American National Bank - Fox Cities CD	02772JBD1	Local	2.00%	2.00%	2.00%	2.00%	July 19, 2023	246,739	245,813	926	July 19, 2023 Non	
	October 30, 2017	249,000	Choice Bank CD	17037VBF8	Local	2.20%	2.20%	2.20%	2.20%	October 30, 2023	244,899	244,147	752	October 30, 2023 Non	
	August 4, 2021	246,518	Jpmorgan Chase CD	48128UZB8	Local	0.65%	0.85%	0.85%	0.85%	August 17, 2026	216,306	216,548	-242	August 17, 2026 Non	
	February 25, 2022	247,033	National Bk CD	633368FP5	Local	1.55%	4.82%	1.71%	1.71%	February 25, 2027	219,317	220,440	-1,123	April 25, 2023 Monthly	
	January 11, 2023	249,000	State Bank of Chilton, WI CD	85641PDX5	Local	4.45%	4.45%	4.45%	4.45%	January 12, 2026	246,057	249,000	-2,943	January 12, 2026 Non	
	January 18, 2019	249,000	Wells Fargo Bank CD	949763WU6	Local	3.20%	3.20%	3.20%	3.20%	January 18, 2024	245,220	245,337	-117	January 18, 2024 Non	
Various		1,142	LGIP - General	LGIPGEN	State	4.62%	4.62%	4.62%	4.62%	N/A	1,142	27,135	-	n/a	Liquid
Various		6,836,611	LGIP - County Sales Tax	LGIPST	State	4.62%	4.62%	4.62%	4.62%	N/A	6,836,611	4,945,382	-	n/a	Liquid
Various		2,352,680	LGIP - Building	LGIPBLDG	State	4.62%	4.62%	4.62%	4.62%	N/A	2,352,680	3,286,077	-	n/a	Liquid
Various		69,857,870	Associated Bank - MM	ASBKREPO2	Local	4.56%	4.56%	4.56%	4.56%	N/A	69,857,870	42,742,703	-	n/a	Liquid
Various		9,976	Wisconsin Bank & Trust - MM	CBTMM1	Local	0.18%	0.18%	0.18%	0.18%	N/A	9,976	10,006	-	n/a	Liquid
Various		10,044	Cleveland State Bank	CLESTBK	Local	0.40%	0.40%	0.40%	0.40%	N/A	10,044	10,034	-	n/a	Liquid
Various		4,079,467	Associated Bank - Checking	ASBKCHK1	Local	4.64%	4.64%	4.64%	4.64%	N/A	4,079,467	4,349,063	-	n/a	Liquid
<b>TOTALS</b>		<b>115,429,184</b>									<b>113,864,497</b>	<b>85,716,333</b>	<b>370,774</b>		

Calls, Pay Downs, and Maturities

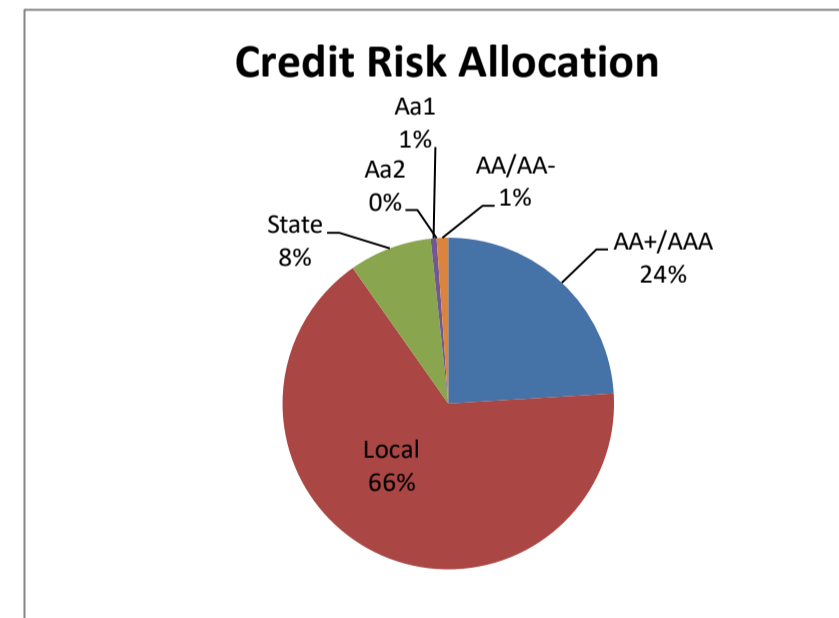
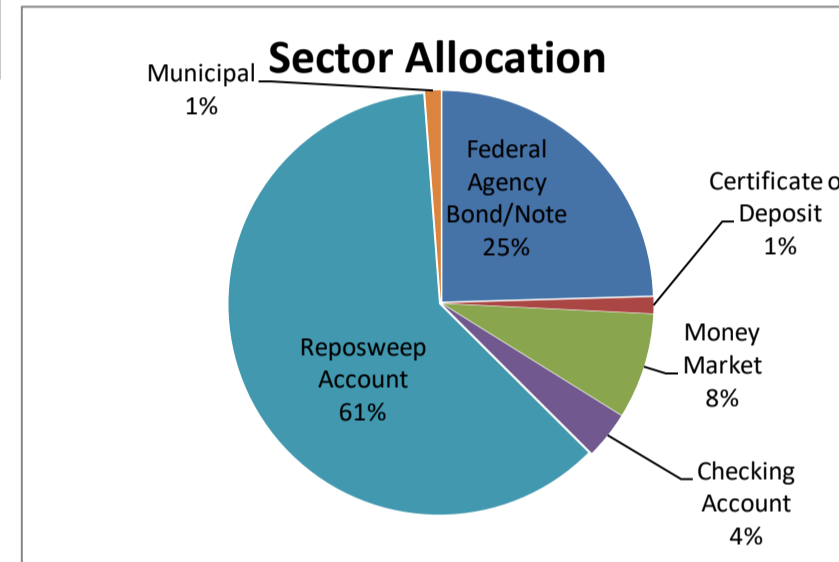
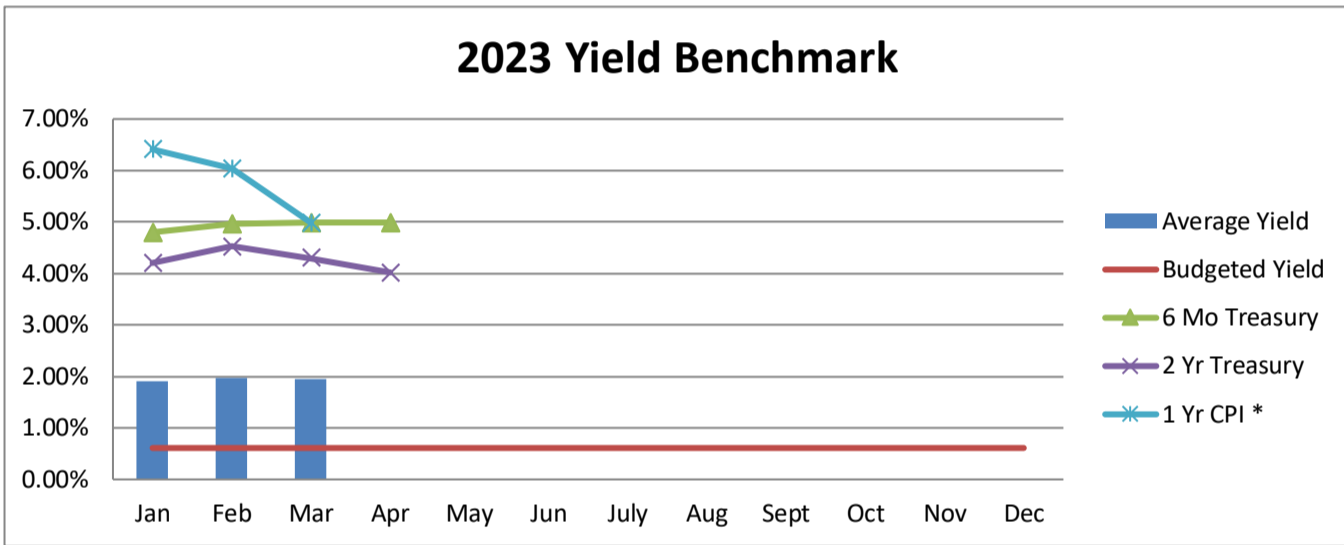
Maturity Date	Book MV	Issuer	Broker	Rating	Current Rate	Gain/Loss Sale	Sale Price	Type
March 3, 2023	248,380	Cumberland CD	MBS	Local	2.60%	\$620	249,000	Matured
March 3,								

# Sheboygan County Portfolio Summary as of March 31, 2023



2023 Interest	
Annual Budget	\$414,241
Budget to Date	\$103,560
Actual to Date	\$839,956
Variance	\$736,396
Budgeted Yield	0.61%
Avg Weighted Yield	1.94%

Issuer	% of Portfolio
Associated Bank	64.93%
FHLB	15.26%
LGIP	8.07%
FHLMC	3.88%
FFCB	2.49%
FNMA	1.91%
GNMA	0.58%
Rock County, WI	0.58%
FAMC	0.40%
Shorewood Hills, WI	0.33%
American National Bank - Fox Ci	0.22%
State Bank of Chilton, WI CD	0.22%
Wells Fargo Bank CD	0.22%
Choice Bank CD	0.22%
Madison, WI	0.21%
National Bk CD	0.19%
Jpmorgan Chase CD	0.19%
Auburndale SD, WI	0.08%
Cleveland State Bank	0.01%
Wisconsin Bank & Trust - MM	0.01%



Sheboygan County Portfolio Summary as of March 31, 2023

Call Month	Market Value
Current	83,147,791
Apr-23	10,410,407
May-23	6,054,858
Jun-23	6,171,213
Jul-23	2,660,477
Sep-23	496,835
Oct-23	746,669
Nov-23	497,080
Jan-24	992,190
Sep-24	659,470
Oct-25	457,220
Jan-26	246,057
Aug-26	216,306
Sep-27	442,395
May-43	665,531

Maturity Month	Market Value
Current	83,147,791
Apr-23	498,895
May-23	194,628
Jun-23	497,290
Jul-23	1,242,554
Aug-23	1,232,085
Sep-23	1,229,278
Oct-23	244,899
Dec-23	484,895
Jan-24	245,220
Feb-24	1,441,133
Mar-24	713,697
Apr-24	763,368
May-24	180,730
Jul-24	710,648
Aug-24	1,190,343
Sep-24	659,470
Mar-25	697,673
May-25	464,945
Sep-25	2,295,385
Oct-25	1,646,095
Jan-26	246,057
Feb-26	679,695
Mar-26	1,752,092
May-26	693,908
Jun-26	584,628
Jul-26	745,290
Aug-26	216,306
Sep-26	455,970
Oct-26	1,403,750
Jan-27	746,970
Feb-27	219,317
Apr-27	1,709,333
Aug-27	497,080
Sep-27	1,177,485
Jan-28	497,850
Feb-28	671,910
Mar-28	449,095
Jul-28	671,213
May-43	665,531

