

NOTICE OF MEETING
SHEBOYGAN COUNTY FINANCE COMMITTEE
August 23, 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.

Join Zoom Meeting

<https://us06web.zoom.us/j/81137554934?pwd=dHRoNjIPYUx0OVQ4ZFRGNU81WW9JZz09>

Meeting ID: 811 3755 4934

Passcode: 304152

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 – August 9, 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 Finance Director Report is a summary of key activities. No action will be taken by the Finance Committee resulting from the report unless it is a specific item on the agenda.

Bryan Grunewald, Clifton Larson Allen (CLA)

Presentation of the 2022 Comprehensive Annual Financial Report

Treasurer

Consideration of Final List for In Rem No. 49.

Budget

Consideration of Court Commissioner 2024 Budget, presented by Ryan O'Rourke

Consideration of Sheriff 2024 Budget, presented by Sheriff Cory Roeseler

Consideration of Register of Deeds 2024 Budget, presented by Ellen Schleicher

Consideration of Land Information Counsel 2024 Budget, presented by Aaron Brault

Consideration of Planning and Conservation 2024 Budget, presented by Aaron Brault

Consideration of UW Extension 2024 Budget, presented by Jayna Hintz

Finance Director
Financial Statements – June
2nd Quarter Variances
Investment Statements - June

Approval of Vouchers
Approval of Attendance at Other Meetings or Functions
Adjournment
Next Scheduled Meeting – August 30, 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

August 9, 2023

Called to Order: 3:30 P.M.

Adjourned: 4:44 P.M.

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

MEMBERS ABSENT:

ALSO PRESENT: **In Person:** Vernon Koch, Edward Procek, Steve Hatton, Jeremy Fetterer, Stacie Kuck, Chris Lewinski, Bryan Olson, Natascha Rowell, Christine Koenig, Jennifer Zimmermann, Christopher Nehring, Joel Urmanski, Ashley Spelshaus, Gerry Jorgenson, Jennifer Fischer, Paul Gruber, Christian Ellis, Crystal Fieber, Jacob Verhelst

Remote: Stefanie Albrecht, Brenda Hanson, Jim TeBeest

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

The Chairperson certified compliance with the open meeting law. The notice was posted at 5:00 pm August 4, 2023.

Supervisor Goehring moved to approve the minutes of July 26, 2023. Motion seconded by Supervisor Wegner. Motion Carried

Correspondence – None

Finance Director Steve Hatton updated the committee on the current status of the Federal Reserve's Interest Rate. He also updated the committee on current Equalized Property Values. He concluded his update with the status of the Sheboygan County 2024 Budget Process.

The Medical Examiner Ordinance No. - (2023/24) – was tabled to a later date.

The Committee reviewed the 2024 Information Technology budget. Supervisor Wegner moved to approve the budget as presented. Supervisor Goehring seconded the request. Motion Carried.

The Committee reviewed the 2024 Clerk of Courts budget. Supervisor Donovan moved to approve the budget as presented. Supervisor Abler seconded the request. Motion Carried

The Committee discussed Ordinance No. - (2023/24) – Prohibiting Private Funding of Election Administration. No action had been taken.

Supervisor Abler left the meeting at 4:30pm.

The Committee reviewed the 2024 Medical Examiner budget. Supervisor Goehring moved to approve the budget as presented and hold the Additional Levy Request until the September 27, 2023 meeting. Supervisor Wegner seconded the motion. Motion Carried

The Committee reviewed the 2024 District Attorney budget. Supervisor Wegner moved to approve the budget as presented. Supervisor Donovan seconded the request. Motion Carried

Finance Director, Steve Hatton presented a draft Resolution No. -- – 2023 5-Year Capital Plan. Supervisor Goehring moved to approve the request as presented and introduced to the County Board in August. Supervisor Donovan seconded the request. Motion Carried

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

Supervisor Wegner moved to approve additional attendance for Supervisor Goehring and Chairman Te Stroete to work with Corporation Counsel on the (2023/24) – Prohibiting Private Funding of Election Administration. Supervisor Donovan seconded the request. Motion Carried.

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

The next scheduled meeting will be Wednesday, August 23, 2023 at 3:30 p.m.

Stacie Kuck
Recording Secretary

William Goehring
Secretary

FINANCE COMMITTEE FINAL LISTING FOR TAX FORECLOSURE APPROVAL

IN REM NO. 49 - 2019 Delinquents and Older

August 17, 2023

NO	PARCEL	NAME	SITUS ADDRESS	SITUS SAME AS MAILING	RECOMMENDATION	AMOUNTS FOR ALL DELINQUENTS AS OF 08/17/23					2022 EST. FMV
						PRINCIPAL TAX	PRINCIPAL SPECIALS	1% INTEREST	0.5% PENALTY	TOTAL BALANCE	
1	59101491120	Adrian J Miske (deceased)	217 1st Avenue, Adell	N	Foreclose	\$ 5,379.00	\$ 4,052.96	\$1,924.31	\$ 847.87	\$12,204.14	\$ 84,600
2	59281206130	Sandra L Fries	(formerly 1018B) N 11th Street, Sheboygan	N	Foreclose	\$ 2,861.84	\$20,870.96	\$2,403.71	\$1,167.14	\$27,303.65	\$ 4,000
3	59281213370	Mary Genske (deceased)	1428 N 26th Street, Sheboygan	Y	Foreclose	\$ 4,682.42	\$ 3,383.59	\$1,927.80	\$ 857.14	\$10,850.95	\$ 76,400
4	59281402100	Jason Hansen	1928 S 13th Street, Sheboygan	N	Remove - For Sale and Fire Damage	\$ 4,167.82	\$ 4,728.93	\$2,015.38	\$ 898.21	\$11,810.34	\$ 83,200
5	59281506220	Terrence P Riley	(formerly 1004 & 1006) S 13th Street, Sheboygan	N	Foreclose	\$ 1,896.95	\$18,998.57	\$6,531.29	\$2,213.68	\$29,640.49	\$ 13,800
6	59281600920	Chelsee A Walloch	1345 Winter Court, Sheboygan	N	Foreclose	\$ 6,986.41	\$ 1,738.24	\$2,153.54	\$ 936.89	\$11,815.08	\$106,600

FINANCE COMMITTEE FINAL LISTING FOR TAX FORECLOSURE APPROVAL						
Fehr Graham Environmental Review Results						
In Rem No. 49 - 2019 Delinquents and Older						
August 17, 2023						
No. From Final List	Parcel Number Review Date	Owner	Property Address	Comments	Recommendation(s)	Est. Cost
1	59101491120 June 22, 2023	Adrian J Miske (deceased)	217 1st Avenue, Adell	This parcel contains a building that, due to its age, may have been constructed with ACMs and/or lead-based paint.	If any buildings on this property are razed, an inspection will be required for this property.	\$3,500 for the inspection completed by Fehr Graham.
				Possibility of heating oil UST.	It is recommended that the visual inspection of UST be conducted.	\$400 for inspection completed by Fehr Graham.
				WDNR BRRTS Closed Sites within the immediate vicinity of the property.	It is recommended that a Phase I ESA be conducted prior to any actions taken on this property.	\$2500 for the Phase I ESA completed by Fehr Graham.
2	59281206130 June 22, 2023	Sandra L Fries	(formerly 1018B) N 11th Street, Sheboygan	No concerns found.		
3	59281213370 June 22, 2023	Mary Genske (deceased)	1428 N 26th Street, Sheboygan	This parcel contains a building that, due to its age, may have been constructed with ACMs and/or lead-based paint.	Depending on future proposed property use, an inspection may be required for this property.	\$3,500 for the inspection completed by Fehr Graham.
				Possibility of heating oil UST.	It is recommended that the visual inspection for UST be conducted.	\$500 for inspection completed by Fehr Graham.
				The presence of nearby contamination in soil and groundwater.	It is recommended that a Phase I ESA be conducted prior to any actions taken on this property.	\$2,500 for the Phase I ESA completed by Fehr Graham.
				Presence of nearby filling station.		
4	59281402100 June 1, 2022	Jason Hansen	1928 S 13th Street, Sheboygan	This parcel contains a building that, due to its age, may have been constructed with ACMs and/or lead-based paint.	If any buildings on this property are razed, an inspection will be required for this property.	\$3,500 for the inspection completed by Fehr Graham.
				Possibility of heating oil UST.		
5	59281506200 June 22, 2023	Terrence P Riley	(formerly 1004 & 1006) S 13th Street, Sheboygan	The presence of nearby contamination in soil and groundwater.	It is recommended that a Phase I ESA be conducted prior to any actions taken on this property.	\$2,500 for the Phase I ESA completed by Fehr Graham.
6	59281600920 June 1, 2022	Chelsee A Walloch	1345 Winter Court, Sheboygan	This parcel contains a building that, due to its age, may have been constructed with ACMs and/or lead-based paint.	If any buildings on this property are razed, an inspection will be required for this property.	\$3,500 for the inspection completed by Fehr Graham.
				Possibility of heating oil UST.	It is recommended that the visual inspection for UST be conducted.	\$400 for inspection completed by Fehr Graham.



SHEBOYGAN COUNTY

Ryan O'Rourke
Sheboygan County Family Court Commissioner

WISCONSIN

August 23, 2023

To: Members of the Finance Committee

From: Court Commissioner Ryan O'Rourke

Re: 2024 Requested Budget

Proposed Budget

Enclosed is the Court Commissioner Department's proposed 2024 budget. The budget submitted meets the established target.

Department Goals

The primary goal of the Court Commissioner's Office is to assist in the administration of the court system. Our office conducts a myriad of court proceedings that we are authorized to preside over under Wisconsin Law.

In addition, our office reviews and authorizes search warrants in criminal investigations, completes legal research projects for the Circuit Court Judges, and administers mediation and parental education programs.

Highlights

The budget proposed maintains the Department's current programs and staff structure. There are no significant structural changes to the budget proposal.

Closing

I look forward to meeting with you to discuss my proposed budget in more detail. In the meantime, if you have any questions or concerns about this matter, please do not hesitate to contact me.

Respectfully,

Ryan O'Rourke
Court Commissioner



SHEBOYGAN COUNTY

Ryan O'Rourke

Sheboygan County Family Court Commissioner

WISCONSIN

August 23, 2023

TO: Members of the Finance Committee

FROM: Court Commissioner Ryan O'Rourke

RE: Performance Measurements Outline

Our office doesn't have a significant number of performance measurements. This is a product of the function we perform. As a part of the judicial branch, our job is to assist the Circuit Court Judges with the handling of court cases. The role is not amenable to measuring "successful" outcomes, because outcomes are highly case specific and determined by the law and facts presented.

One frequent performance measurement used for judicial officers is measuring how long cases take to reach resolution. This type of measurement doesn't work for the Court Commissioner's role in the court system, since we do not handle cases from beginning to end.

There are some performance measurements already built into Wisconsin law. For instance, many types of hearings have time limits requiring a hearing be held within a certain number of days. Failure to hold the hearings within the time limits often results in the court losing jurisdiction. Since I have been Commissioner, our office has never had to dismiss a case for failure to abide by the statutory time limits.

Two performance measurements were implemented for our mediation program. First, how many mediations result in a negotiated resolution. Second, how many parties ordered to mediation have been to mediation within the last five years. In viewing these, it should be noted that failure to reach an agreement in mediation should not necessarily be construed as a failure of the mediation program itself. Many cases referred to mediation end up being inappropriate for mediation, or are unlikely to reach resolution due to the nature of the dispute.

Out of 50 mediations completed in 2023, 11 reached a negotiated resolution. Out of 73 cases referred to mediation in 2023, 21 of them participated in mediation within the last five years.

We also track the number of court cases we handle for most case types. In 2023 we have completed:

186 Paternity Hearings	52 Temporary Order Hearings (Family)
99 Stipulated Divorces	97 Injunction Hearings
48 Guardianship/Protective Placement/Mental Health Hearings	59 Weddings

These caseload numbers are fairly consistent with 2022.

Sincerely,

Ryan O'Rourke
Court Commissioner

Description	5-Yr Average 2018-2022	Actual Annual 2021	Actual Annual 2022	Board Adopted 2023	Amended Budget 2023	Current Year At June 30th	Current Year Projection	Dept Budget Request 2024	\$ Variance To 2023 Budget	% Chge To 2023 Bdgt
00190 Court Commissioner										
400000 Revenues										
410000 Taxes										
411000 Property Tax Levy										
411100 Property Tax - Rea	290,063-	294,687-	303,910-	317,758-	317,758-	158,880-	317,758-	328,660-	10,902-	3.43
411000 Property Tax Levy	290,063-	294,687-	303,910-	317,758-	317,758-	158,880-	317,758-	328,660-	10,902-	3.43
410000 Taxes	290,063-	294,687-	303,910-	317,758-	317,758-	158,880-	317,758-	328,660-	10,902-	3.43
420000 Intergovernmental Re										
421000 Federal Grants										
421000 Federal Grants	662-									
420000 Intergovernmental Re	662-									
430000 Licenses and Permits										
432000 Nonbusiness License										
432000 Nonbusiness License										
430000 Licenses and Permits										
450000 Public Charges for S										
451000 General Government										
451200 Court Fees and Cos										
451205 Court Fees and Ch	3,116-	3,160-	2,661-	3,300-	3,300-	1,023-	2,500-	2,500-	800	24.24
451200 Court Fees and Cos	3,116-	3,160-	2,661-	3,300-	3,300-	1,023-	2,500-	2,500-	800	24.24
451400 Other General Gove										
451400 Other General Gove										
451000 General Government	3,116-	3,160-	2,661-	3,300-	3,300-	1,023-	2,500-	2,500-	800	24.24
454000 Health Care Service										

Description	5-Yr Average 2018-2022	Actual Annual 2021	Actual Annual 2022	Board Adopted 2023	Amended Budget 2023	Current Year At June 30th	Current Year Projection	Dept Budget Request 2024	\$ Variance To 2023 Budget	% Chge To 2023 Bdgt
454400 Other Health Care										
454425 Service	37,468-	28,820-	28,770-	25,474-	25,474-	14,745-	26,893-	27,692-	2,218-	8.71
454400 Other Health Care	37,468-	28,820-	28,770-	25,474-	25,474-	14,745-	26,893-	27,692-	2,218-	8.71
454000 Health Care Service	37,468-	28,820-	28,770-	25,474-	25,474-	14,745-	26,893-	27,692-	2,218-	8.71
450000 Public Charges for S	40,584-	31,980-	31,431-	28,774-	28,774-	15,768-	29,393-	30,192-	1,418-	4.93
460000 Interest and Other R										
462000 Rent Revenue										
462100 Rent Revenue	4,471-	3,780-	4,230-	4,200-	4,200-	2,520-	4,200-	4,400-	200-	4.76
462000 Rent Revenue	4,471-	3,780-	4,230-	4,200-	4,200-	2,520-	4,200-	4,400-	200-	4.76
466000 Other Miscellaneous										
466200 Employee Reimburse										
466200 Employee Reimburse										
466000 Other Miscellaneous										
460000 Interest and Other R	4,471-	3,780-	4,230-	4,200-	4,200-	2,520-	4,200-	4,400-	200-	4.76
470000 Interdepartmental Re										
473000 System Operation Re										
473000 System Operation Re										
475000 Health & Human Serv										
475000 Health & Human Serv										
476000 Other Interdepartme										
476450 Other Interdept. R	12,464-	13,325-	15,168-	12,600-	12,600-	5,695-	12,000-	12,000-	600	4.76-
476000 Other Interdepartme	12,464-	13,325-	15,168-	12,600-	12,600-	5,695-	12,000-	12,000-	600	4.76-
470000 Interdepartmental Re	12,464-	13,325-	15,168-	12,600	12,600-	5,695-	12,000-	12,000-	600	4.76-

Description	5-Yr Average 2018-2022	Actual Annual 2021	Actual Annual 2022	Board Adopted 2023	Amended Budget 2023	Current Year At June 30th	Current Year Projection	Dept Budget Request 2024	\$ Variance To 2023 Budget	% Chge To 2023 Bdgt
400000 Revenues	348,244	343,772	354,739	363,332	363,332	182,863	363,351	375,252	11,920	3.28
500000 Expense/Expenditure										
510000 Personnel Related Ex										
511000 Wages										
511100 General										
511105 Regular	226,832	230,393	239,643	246,813	246,813	114,883	248,810	258,227	11,414	4.62
511100 General	226,832	230,393	239,643	246,813	246,813	114,883	248,810	258,227	11,414	4.62
511800 Temporary Help										
511800 Temporary Help										
511000 Wages	226,832	230,393	239,643	246,813	246,813	114,883	248,810	258,227	11,414	4.62
512000 Benefits										
512100 General										
512105 Social Security	16,375	16,786	17,510	18,264	18,264	8,370	18,412	19,110	846	4.63
512110 Retirement (Emplo	15,083	15,484	15,645	16,783	16,783	7,812	16,919	17,818	1,035	6.17
512100 General	31,458	32,270	33,155	35,047	35,047	16,182	35,331	36,928	1,881	5.37
512800 Temporary Help										
512800 Temporary Help										
512000 Benefits	31,458	32,270	33,155	35,047	35,047	16,182	35,331	36,928	1,881	5.37
510000 Personnel Related Ex	258,290	262,663	272,798	281,860	281,860	131,065	284,141	295,155	13,295	4.72
530000 Operating Expenses										
531000 Purchased Services										
531100 Professional Servi										
531100 Professional Servi										

Description	5-Yr Average 2018-2022	Actual Annual 2021	Actual Annual 2022	Board Adopted 2023	Amended Budget 2023	Current Year At June 30th	Current Year Projection	Dept Budget Request 2024	\$ Variance To 2023 Budget	% Chge To 2023 Bdgt
531500 Client Services										
531505 Client Service	28,556	22,050	24,999	26,000	26,000	9,917	25,000	25,000	1,000-	3.85-
531500 Client Services	28,556	22,050	24,999	26,000	26,000	9,917	25,000	25,000	1,000-	3.85-
531000 Purchased Services	28,556	22,050	24,999	26,000	26,000	9,917	25,000	25,000	1,000-	3.85-
532000 Repair & Maintenan										
532100 Maintenance Servic										
532225 Office Equipment	416	421	615	858	858	290	657	657	201-	23.43-
532100 Maintenance Servic	416	421	615	858	858	290	657	657	201-	23.43-
532000 Repair & Maintenan	416	421	615	858	858	290	657	657	201-	23.43-
533000 General Operating										
533200 Travel and Meals										
533205 Mileage - Employe	337	79	201	750	750	144	750	500	250-	33.33-
533215 Meals - Employee	45	18	48	200	200	84	200	200		
533220 Lodging - Employe	232	164	224	800	800	390	800	700	100-	12.50-
533245 Seminars and Trai	80		399	300	300		300	300		
533200 Travel and Meals	694	261	871	2,050	2,050	618	2,050	1,700	350-	17.07-
533300 Dues										
533305 Membership Dues	719	853	707	800	800	506	800	800		
533300 Dues	719	853	707	800	800	506	800	800		
533500 General Supplies										
533500 General Supplies										
533700 Office Supplies										
533705 Office	530	259	584	850	850	216	850	600	250-	29.41-
533725 Postage	628	364	866	750	750	423	850	850	100	13.33
533700 Office Supplies	1,157	623	1,450	1,600	1,600	639	1,700	1,450	150-	9.38-

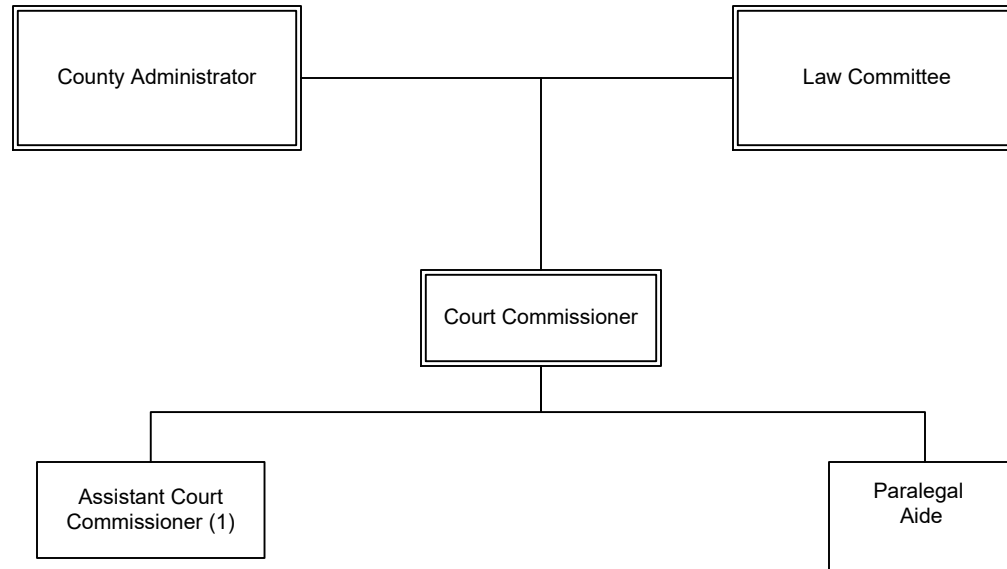
Description	5-Yr Average 2018-2022	Actual Annual 2021	Actual Annual 2022	Board Adopted 2023	Amended Budget 2023	Current Year At June 30th	Current Year Projection	Dept Budget Request 2024	\$ Variance To 2023 Budget	% Chge To 2023 Bdgt
533870 Books & Periodical										
533870 Books & Periodical										
533900 Other										
533928 Computer Sys \$500	413		1,050	1,282	1,282	796	796		1,282-	100.00-
533900 Other	551		1,050	1,282	1,282	796	796		1,282-	100.00-
533000 General Operating	3,122	1,737	4,078	5,732	5,732	2,559	5,346	3,950	1,782-	31.09-
534000 Fixed Charges										
534200 Insurance										
534200 Insurance										
534000 Fixed Charges										
535000 Bad Debt Expense										
535100 Bad Debt Expense	3,254	13,221	3,048	2,575	2,575	5	2,500	1,912	663-	25.75-
535000 Bad Debt Expense	3,254	13,221	3,048	2,575	2,575	5	2,500	1,912	663-	25.75-
530000 Operating Expenses	35,348	37,429	32,740	35,165	35,165	12,771	33,503	31,519	3,646-	10.37-
550000 Interdepartmental Ch										
551000 Employee Related In										
551100 Benefits - General										
551105 Health Insurance	32,629	32,202	35,125	35,460	35,460	16,361	35,460	37,392	1,932	5.45
551110 Dental Insurance	1,034	909	944	909	909	420	909	909		
551115 Group Life Insura	127	128	139	138	138	64	138	145	7	5.07
551125 Worker Compensati	180	181	195	195	195	91	195	178	17-	8.72-
551100 Benefits - General	35,087	33,420	36,403	36,702	36,702	16,936	36,702	38,624	1,922	5.24
551000 Employee Related In	35,087	33,420	36,403	36,702	36,702	16,936	36,702	38,624	1,922	5.24

Description	5-Yr Average 2018-2022	Actual Annual 2021	Actual Annual 2022	Board Adopted 2023	Amended Budget 2023	Current Year At June 30th	Current Year Projection	Dept Budget Request 2024	\$ Variance To 2023 Budget	% Chge To 2023 Bdgt
551900 Insurance Charges										
551905 General Liability	653	614	610	610	610	305	610	632	22	3.61
551920 Property Insurance	496	624	662	648	648	324	648	660	12	1.85
551930 Deductible Escrow	84	77	81	95	95	47	95	114	19	20.00
551900 Insurance Charges	1,232	1,315	1,353	1,353	1,353	677	1,353	1,406	53	3.92
553000 System Operation Ch										
553100 System Operation C										
553105 Telephone	1,215	1,156	1,151	1,027	1,027	514	1,027	1,113	86	8.37
553115 Telephone - Long	33	3	3	3	3	1	3	3		
553135 Printing & Duplic	1,729	598	240	1,800	1,800	193	1,200	1,200	600-	33.33-
553150 Data Processing S	6,803	8,395	7,633	5,422	5,422	2,712	5,422	6,232	810	14.94
553100 System Operation C	9,782	10,152	9,026	8,252	8,252	3,419	7,652	8,548	296	3.59
553000 System Operation Ch	9,782	10,152	9,026	8,252	8,252	3,419	7,652	8,548	296	3.59
556000 Other Interdepartme										
556100 Other Interdepartm										
556100 Other Interdepartm										
556000 Other Interdepartme										
550000 Interdepartmental Ch	46,101	44,887	46,783	46,307	46,307	21,032	45,707	48,578	2,271	4.90
560000 Capital Outlay										
563000 Building										
563000 Building										
564000 Building Improvemen										
564000 Building Improvemen										
564500 Other Improvements										

Description	5-Yr Average 2018-2022	Actual Annual 2021	Actual Annual 2022	Board Adopted 2023	Amended Budget 2023	Current Year At June 30th	Current Year Projection	Dept Budget Request 2024	\$ Variance To 2023 Budget	% Chge To 2023 Bdgt
564500 Other Improvements										
565000 Machinery & Equipme										
565000 Machinery & Equipme										
565100 Off Road Moving Equ										
565100 Off Road Moving Equ										
566000 Office Furniture &										
566000 Office Furniture &										
566100 Communications Equi										
566100 Communications Equi										
566200 Computer Equipment										
566200 Computer Equipment										
567000 Vehicles										
567000 Vehicles										
560000 Capital Outlay										
570000 Depreciation										
575000 Machinery & Equip D										
575000 Machinery & Equip D										
570000 Depreciation										
500000 Expense/Expenditure	339,739	344,980	352,320	363,332	363,332	164,867	363,351	375,252	11,920	3.28
600000 Other Financing Sourc										
630000 Opt'g Transfers from										
631000 General Fund	896-	678-	3,802-							
633305 Fund Transfer In										

Description	5-Yr Average 2018-2022	Actual Annual 2021	Actual Annual 2022	Board Adopted 2023	Amended Budget 2023	Current Year At June 30th	Current Year Projection	Dept Budget Request 2024	\$ Variance To 2023 Budget	% Chge To 2023 Bdgt
630000 Opt'g Transfers from	896-	678-	3,802-							
600000 Other Financing Sourc	896-	678-	3,802-							
00190 Court Commissioner	9,401-	529	6,221-			17,996-				
Current Change in Fund Balance	9,401-	529	6,221-			17,996-				

Sheboygan County Court Commissioner Table of Organization



Sheboygan County Discretionary Fee Schedule

JDE Object Account	Fee	Current Charge	Proposed	% change	Unit	Date of Last increase	Prior Fee	Who can Approve Change	Why Proposing a Change?	Taxable (Y/N)	Notes
451207	Room rental (courthouse weddings)	45.00			per event	1/1/2019		Department		Y	

Liaison Committee Budget Sign Off

2024

Department Court Commissioner
 Liaison Committee Law Committee
 Committee Chair Gerald Jorgenson

<u>Targets Set by Finance Committee</u>		
Levy	\$	-328,660
Transfer Out	\$	0
Transfer In	\$	0
Equity	\$	0

<u>Department Budget Requested</u>		
Total Revenue	\$	-375,252 <small>Note: amount should be negative</small>
Total Expense	\$	375,252 <small>Note: amount should be positive</small>
Transfer In	\$	0
Transfer Out	\$	0
Equity	\$	0
Variance	\$	0

*Note: Variance should be zero = meets budget target; or
 Variance is a negative number = under budget; excess funds*

Signatures:



 Committee Chair

8.7.23

 Date



 Department Head

8/2/23

 Date

Note: If the liaison committee supports one or more exceptions to the target; a letter of justification and a completed and approved Additional Levy Request form must be submitted with this form. The amounts are not to be included in the totals above.

SHEBOYGAN COUNTY SHERIFF'S DEPARTMENT
OFFICE OF THE SHERIFF

Cory L. Roeseler, Sheriff
Chad M. Broeren, Inspector

Phone: (920) 459-3111

FAX: (920) 459-4305

To: Members of the Finance Committee

From: Sheriff ^{CLR} Cory Roeseler & Inspector ^{CMB} Chad Broeren

Date: August 23, 2023

Re: Proposed 2024 Budget for the Sheriff's Office

Proposed Budget

We are pleased to present a proposed budget for the Sheriff's Office that meets the required financial target and meets our obligations to the community with the support of \$693,612 in American Rescue Plan Act (ARPA) funds. The ARPA funding being allocated to cover equity adjustments for our Corrections Division is \$454,170 and \$139,442 is allocated for our Communications Division. We have also been approved to utilize a total of \$100,000 in ARPA funding to assist with the NextGen911 phone project. Our total tax levy is proposed to be \$21,847,255 in 2024.

Highlights

- **Revenue** – Like in previous years, the Department continues collecting revenue through different Village contracts. These funds are for performing a variety of patrol services with several of the Villages and Townships within Sheboygan County. These services will generate \$214,269 in 2024 which is an increase of \$47,000 from 2023. We continue to charge for and collect alternatives to incarceration equipment rental from inmates utilizing those devices. Boarding juveniles from several surrounding Counties has remained a large source of revenue for the Department. On average, the Department has been receiving approximately \$130,000 in revenue annually. To remain competitive, but still the most cost-effective place to board juveniles, we are proposing to raise the rate from \$150/day to \$160/day for 2024.
- **Expenditures** – We were fortunate to receive grant funds for a high-cost project in 2023, which, ultimately will be in place for 2024. This project is the upgrade to our 911 phone system, appropriately titled, NextGen911. We received \$400,000 in grant funding for this project and we have been authorized to utilize \$100,000 in ARPA funding to complete the \$500,000 project. Lastly, within the 5-year Capital Plan, we are requesting funds to start replacing our portable radios which are at end-of-service-life. For 2024, we anticipate utilizing \$250,000. We expect to receive approximately \$100,000 for the trade-in value for our old portable radios and \$150,000 from ARPA funding or bonding.

- **Goals** – We remain focused on maintaining staffing levels in the Deputy, Corrections Officer, and Communication Officer work groups. We will continue to manage the jail population by maximizing alternatives to incarceration. Specifically, we will be increasing the use of pre-trial monitoring with and without electronic devices.
- **Staffing** – We remain steadfast in making efforts to address turnover in our Corrections Division and Communication Center. The turnover is better than it was a year ago. This is due to the County Board graciously approving American Rescue Plan Act (ARPA) funding for equity adjustments to substantially increase hourly rates and starting pay within each division.

Capital Outlay

For 2024, our Capital Outlay includes a request for 7 Patrol vehicles, one Drone Unit transport van and one Criminal Investigations vehicle. Additionally, we are requesting 6 tactical communication headsets, and 3 Night Vision headsets for our Emergency Response Team for a total of \$30,000. \$20,000 to replace the aging bi-directional amplifier in the Courthouse and add this technology in our new Alternatives to Incarceration (ATI) building. This technology allows our public safety radio system to function adequately in those aforementioned buildings. The total Capital Outlay request is \$578,423 with \$58,500 being reimbursable through the sales of decommissioned vehicles.

Additional Levy Request

In 2023 the State Budget process included allowing Correctional Officers to join the Protective Status area of the Wisconsin Retirement System (WRS). As a result, the Correctional Officers were required to “pay the difference” if they decided to transition from general to protective status. That difference was approximately 7%.

In an effort to retain the employees that we currently have and recruit future employees, we need to be proactive. We currently have 3% budgeted for employee raises for 2024. If we were able to fund the additional 4% contribution for the WRS, our employees’ amount would be fully covered for 2024 and beyond. The total additional levy request is \$221,224.

SHEBOYGAN COUNTY SHERIFF'S DEPARTMENT
OFFICE OF THE SHERIFF

Cory L. Roeseler, Sheriff
Chad M. Broeren, Inspector

Phone: (920) 459-3111

FAX: (920) 459-4305

To: Members of the Finance Committee

From: Sheriff Cory Roeseler & Inspector Chad Broeren

Date: August 23, 2023

Re: Performance Measurements

2023 Sheriff's Department Performance Measures - Review

Fill Vacant Positions- Ongoing vacancies in Corrections and Dispatch have caused excessive overtime and diminished quality of life for our employees. We will continue to keep our hiring process as efficient as possible by keeping the timeline from the application deadline to the offer of employment to approximately 6 weeks.

We currently have 4 Correctional Officer vacancies and only have one Communications Officer vacancy currently. Unfortunately, much of the overtime continues to exist as we continue to train the newly acquired staff in both Divisions. Our hiring process remains very efficient.

Expand Day Reporting- We will seek to expand our Day Reporting program and Alternatives to Incarceration (ATI) by 20 clients (Average Daily Clients). By utilizing newly acquired ATI software we will be able to manage our ATI inmates more effectively and efficiently. This software will also be utilized to continue to automate the classification process in 2024.

Day reporting has been expanded and has provided relief as it relates to the jail population. This is an ever-evolving number and it is difficult to quantify due to Court sentences and types of crimes committed that would allow for an alternative sentence. Our in-custody inmate population is currently approximately 280 to 295 inmates (depending upon the day of the week).

Recover Cost of Day Reporting Equipment- For Day Reporting clients assigned to electronic monitoring equipment, we again seek to recover 50% of the cost of equipment by billing and collection post-conviction. We are now utilizing Corporation Counsel to recover costs more effectively as well.

County Ordinance has allowed us to collect additional fees. Collection remains very difficult for a variety of reasons. We have invoiced \$134,295 and collected \$46,993 as of June 30, 2023 which is 35%.

Accreditation for Emergency Medical Dispatch- This program went live in late 2017 after extensive training and development. The program requires frequent sampling and "scoring" of

calls handled to improve quality and proficiency. In 2023, our goal was to remain an Accredited Center of Excellence (ACE certified). (See the following page)

Percentage of Deviations	Critical	Major	Moderate	Minor
Case Entry	0.70%	0.48%	0.85%	0.70%
Chief Complaint	2.11%	1.72%	1.02%	0.13%
Key Questions	0.14%	0.53%	1.12%	0.21%
Final Coding	2.11%	1.53%	0.00%	0.00%
Dispatch Life Support	0.50%	1.03%	1.11%	5.69%
Customer Service	0.00%	0.00%	0.00%	0.19%
Total Accreditation Acceptance	0.52%	0.77%	1.02%	0.54%

These accreditation standards relate to the following:

ED-Q Performance Standards – Edition 10

*Reflected above are percentages of deviations from an “error-free” Emergency Medical Dispatch (EMD) call. A total of 522 calls were directed through our EMD software.

2024 Sheriff’s Department Performance Measures

Fill Vacant Positions- Ongoing vacancies in Corrections and Dispatch have caused excessive overtime and diminished quality of life for our employees. We will continue to keep our hiring process as efficient as possible by keeping the timeline from the application deadline to the offer of employment to approximately 6 weeks.

Expand Day Reporting- We will seek to expand our Day Reporting program and Alternatives to Incarceration (ATI) by 20 clients (Average Daily Clients). By utilizing newly acquired ATI software we will manage our ATI inmates more effectively and efficiently. We will also use this software to continue to automate the classification process in 2024.

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County Department Level 7 w/o CP

For 2024

Description	5-Yr Average 2018-2022	Actual Annual 2021	Actual Annual 2022	Board Adopted 2023	Amended Budget 2023	Current Year At June 30th	Current Year Projection	Dept Budget Request 2024	\$ Variance To 2023 Budget	% Chge To 2023 Bdgt
00196 Sheriff										
400000 Revenues										
410000 Taxes										
411000 Property Tax Levy										
411100 Property Tax - Rea	19,598,337-	20,283,840-	20,960,924-	21,573,286-	21,573,286-	10,786,644-	21,573,286-	21,847,255-	273,969-	1.27
411000 Property Tax Levy	19,598,337-	20,283,840-	20,960,924-	21,573,286-	21,573,286-	10,786,644-	21,573,286-	21,847,255-	273,969-	1.27
410000 Taxes	19,598,337-	20,283,840-	20,960,924-	21,573,286-	21,573,286-	10,786,644-	21,573,286-	21,847,255-	273,969-	1.27
420000 Intergovernmental Re										
421000 Federal Grants										
421225 Other Federal Paym	78,454-	170,999-	83,349-			10,000-	18,449-	19,028-	19,028-	
421000 Federal Grants	170,121-	170,999-	83,349-			10,000-	18,449-	19,028-	19,028-	
423000 State Grants										
423125 State Law Enforcem	100,882-	67,855-	165,183-	64,490-	64,490-	38,924-	82,522-	403,900-	339,410-	526.30
423150 State Water Safety	18,285-	26,387-	25,874-	13,640-	13,640-	4,976-	13,640-	14,011-	371-	2.72
423225 EPCRA Revenue	32,165-	31,547-	29,775-	30,906-	30,906-	10,416-	30,906-	27,165-	3,741	12.10-
423250 HAZ-MAT Revenue	7,254-	4,575-	7,894-	6,000-	6,000-	8,113-	8,113-	6,000-		
423325 Emergency Managemem	71,664-	80,567-	78,478-	85,018-	85,018-	39,728-	85,018-	85,283-	265-	.31
423000 State Grants	230,250-	210,931-	307,204-	200,054-	200,054-	102,156-	220,199-	536,359-	336,305-	168.11
426000 Chges - Other Local										
426200 Public Safety										
426200 Public Safety										
426000 Chges - Other Local										
420000 Intergovernmental Re	400,370-	381,930-	390,553-	200,054-	200,054-	112,156-	238,648-	555,387-	355,333-	177.62
440000 Fines, Forfeits & Pe										
441000 Law & Ordinance Vio										
441300 Ordinance Violatio	389-	695-	310-			165-	165-			
441000 Law & Ordinance Vio	389-	695-	310-			165-	165-			
440000 Fines, Forfeits & Pe	389-	695-	310-			165-	165-			

County Department Level 7 w/o CP

For 2024

Description	5-Yr Average 2018-2022	Actual Annual 2021	Actual Annual 2022	Board Adopted 2023	Amended Budget 2023	Current Year At June 30th	Current Year Projection	Dept Budget Request 2024	\$ Variance To 2023 Budget	% Chge To 2023 Bdgt
450000 Public Charges for S										
451000 General Government										
451400 Other General Gove										
451405 Miscellaneous Fee	736-	1,148-	813-	550-	550-	558-	750-	750-	200-	36.36
451410 Printing and Dupl	2,646-	26-	60-	150-	150-	130-	150-	150-		
451400 Other General Gove	3,382-	1,174-	874-	700-	700-	688-	900-	900-	200-	28.57
451000 General Government	3,382-	1,174-	874-	700-	700-	688-	900-	900-	200-	28.57
452000 Public Safety										
452100 Law Enforcement										
452109 Towing Fees	686-	560-	1,165-	1,400-	1,400-	50-	300-	1,400-		
452112 False Alarm Fees	4,212-	4,180-	3,270-	4,900-	4,900-	5,170-	5,170-	4,900-		
452115 Bracelet Reimburs	359,059-	440,522-	400,138-	489,987-	489,987-	189,327-	412,857-	442,296-	47,691	9.73-
452121 Service Contracts	153,568-	167,137-	167,137-	167,137-	167,137-	83,569-	167,137-	214,269-	47,132-	28.20
452124 Software Support/	110,028-	112,169-	117,175-	121,362-	121,362-	121,362-	121,362-	107,175-	14,187	11.69-
452127 Witness & Jury Fe	381-	264-	312-	400-	400-	190-	350-	350-	50	12.50-
452130 Restitution	3,597-	2,530-	4,883-	2,800-	2,800-	1,528-	3,000-	2,800-		
452132 Warrant Service F	1,020-	925-	1,000-	1,500-	1,500-	873-	1,200-	1,200-	300	20.00-
452133 Civil Fees	62,498-	52,485-	56,130-	57,000-	57,000-	30,005-	57,000-	57,000-		
452135 Fingerprint Charg	685-		1,065-	900-	900-	620-	900-	900-		
452136 Inmate Incentive	10,120-	6,000-	7,800-	6,000-	6,000-	4,400-	6,000-	6,000-		
452137 Huber Transfer Fe	1,864-	1,550-	1,700-	1,500-	1,500-	1,000-	1,500-	1,500-		
452139 Inmate Maintenanc	64,685-	42-								
452142 Inmate Meals	23,189-	17-								
452143 Inmate Fees-Ordin	57,145-	47,971-	41,910-	49,669-	49,669-	21,953-	43,426-	45,885-	3,784	7.62-
452144 Inmate Booking Fe	10,242-	9,443-	8,130-	9,450-	9,450-	5,869-	8,262-	8,730-	720	7.62-
452154 Misc Jail - Reimb	2,461-	2,899-	2,532-	2,300-	2,300-	1,791-	2,300-	2,300-		
452157 Training - Reimb	38,755-	47,907-	32,557-	31,564-	31,564-	24,349-	47,389-	36,364-	4,800-	15.21
452100 Law Enforcement	904,194-	896,601-	846,904-	947,869-	947,869-	492,054-	878,153-	933,069-	14,800	1.56-
452300 Board of Prisoners										
452305 Inmate Board - Ot	161,933-	130,780-	201,930-	164,250-	164,250-	49,980-	136,785-	175,200-	10,950-	6.67
452310 Inmate Brd-State	435,922-	295,162-	360,322-	338,092-	338,092-	155,667-	319,309-	329,640-	8,452	2.50-
452315 Inmate Brd - Stat	189,743-	609,904-								

County Department Level 7 w/o CP

For 2024

Description	5-Yr Average 2018-2022	Actual Annual 2021	Actual Annual 2022	Board Adopted 2023	Amended Budget 2023	Current Year At June 30th	Current Year Projection	Dept Budget Request 2024	\$ Variance To 2023 Budget	% Chge To 2023 Bdgt
452300 Board of Prisoners	787,608-	1,035,846-	562,252-	502,342-	502,342-	205,647-	456,094-	504,840-	2,498-	.50
452000 Public Safety	1,691,802-	1,932,447-	1,409,156-	1,450,211-	1,450,211-	697,701-	1,334,247-	1,437,909-	12,302	.85-
454000 Health Care Service										
454400 Other Health Care										
454425 Service	2,691-	3,255-	3,781-	2,500-	2,500-	1,626-	2,500-	2,500-		
454400 Other Health Care	2,691-	3,255-	3,781-	2,500-	2,500-	1,626-	2,500-	2,500-		
454000 Health Care Service	2,691-	3,255-	3,781-	2,500-	2,500-	1,626-	2,500-	2,500-		
450000 Public Charges for S	1,697,875-	1,936,875-	1,413,810-	1,453,411-	1,453,411-	700,015-	1,337,647-	1,441,309-	12,102	.83-
460000 Interest and Other R										
462000 Rent Revenue										
462100 Rent Revenue	69,419-	70,237-	73,913-	73,731-	73,731-	37,456-	73,731-	81,040-	7,309-	9.91
462000 Rent Revenue	69,419-	70,237-	73,913-	73,731-	73,731-	37,456-	73,731-	81,040-	7,309-	9.91
463000 Property Sales										
463000 Property Sales										
464000 Insurance Recoverie										
464000 Insurance Recoverie										
465000 Donations										
465300 Contributions & Do	3,087-	1,314-	1,625-	1,300-	1,300-	253-	500-	900-	400	30.77-
465000 Donations	12,553-	1,314-	1,625-	1,300-	1,300-	253-	500-	900-	400	30.77-
466000 Other Miscellaneous										
466105 Insurance Reimburs	34-		170-							
466110 Vending Machines	79,760-	95,628-	85,404-	81,000-	81,000-	44,847-	87,000-	92,000-	11,000-	13.58
466115 Telephone	211-	302-		302-	302-				302	100.00-
466125 Miscellaneous Reim	92,670-	110,931-	128,371-	47,190-	47,190-	70,078-	86,003-	53,030-	5,840-	12.38
466130 Sale of General As	7,536-	32,330-	315-							
466135 Gain/Loss-Sale of	46,415-	70,217-	27,900-	56,000-	70,000-	31,861-	70,000-		56,000	100.00-
466155 Comm. - Telephone	118,287-	124,333-	194,101-	117,897 ²⁸	117,897-	119,295-	186,000-	188,000-	70,103-	59.46

County Department Level 7 w/o CP

For 2024

Description	5-Yr Average 2018-2022	Actual Annual 2021	Actual Annual 2022	Board Adopted 2023	Amended Budget 2023	Current Year At June 30th	Current Year Projection	Dept Budget Request 2024	\$ Variance To 2023 Budget	% Chge To 2023 Bdgt
466200 Employee Reimburse										
466200 Employee Reimburse										
466000 Other Miscellaneous	352,779-	433,740-	436,261-	302,389-	316,389-	266,082-	429,003-	333,030-	30,641-	10.13
467000 Non Specific Grants										
467100 Non Spec Grants &	1,310-	1,000-	3,550-							
467000 Non Specific Grants	1,310-	1,000-	3,550-							
460000 Interest and Other R	436,061-	506,290-	515,349-	377,420-	391,420-	303,790-	503,234-	414,970-	37,550-	9.95
470000 Interdepartmental Re										
472000 Repairs & Maintenan										
472250 Vehicle Repair & M	1,416-	1,295-	3,072-	1,575-	1,575-	190-	900-	1,375-	200	12.70-
472000 Repairs & Maintenan	1,416-	1,295-	3,072-	1,575-	1,575-	190-	900-	1,375-	200	12.70-
473000 System Operation Re										
473000 System Operation Re										
474000 Public Safety Reven										
474150 Detective Service	1,205-	1,200-	400-	1,200-	1,200-	400-	800-	1,200-		
474000 Public Safety Reven	1,205-	1,200-	400-	1,200-	1,200-	400-	800-	1,200-		
476000 Other Interdepartme										
476110 Employee Wages & R	378-			500-	500-	56-	250-	500-		
476250 Process Fee	1,312-	840-	1,100-	1,500-	1,500-	380-	1,100-	1,100-	400	26.67-
476000 Other Interdepartme	1,712-	840-	1,100-	2,000-	2,000-	436-	1,350-	1,600-	400	20.00-
470000 Interdepartmental Re	4,333-	3,335-	4,572-	4,775-	4,775-	1,026-	3,050-	4,175-	600	12.57-
400000 Revenues	22,137,366-	23,112,965-	23,285,518-	23,608,946-	23,622,946-	11,903,797-	23,656,030-	24,263,096-	654,150-	2.77
500000 Expense/Expenditure										
510000 Personnel Related Ex										
511000 Wages										
511100 General										

County Department Level 7 w/o CP

For 2024

Description	5-Yr Average 2018-2022	Actual Annual 2021	Actual Annual 2022	Board Adopted 2023	Amended Budget 2023	Current Year At June 30th	Current Year Projection	Dept Budget Request 2024	\$ Variance To 2023 Budget	% Chge To 2023 Bdgt
511105 Regular	11,100,196	11,234,430	11,569,079	12,371,876	12,474,770	6,284,544	12,626,497	12,954,107	582,231	4.71
511110 Overtime	1,471,112	1,441,977	1,687,119	864,510	882,409	917,951	1,730,811	950,720	86,210	9.97
511150 Compensatory	179,487	241,312	201,887	182,942	182,942	109,170	188,577	170,050	12,892-	7.05-
511100 General	12,750,795	12,917,719	13,458,085	13,419,328	13,540,121	7,311,666	14,545,885	14,074,877	655,549	4.89
511800 Temporary Help										
511800 Temporary Help										
511000 Wages	12,750,795	12,917,719	13,458,085	13,419,328	13,540,121	7,311,666	14,545,885	14,074,877	655,549	4.89
512000 Benefits										
512100 General										
512105 Social Security	919,339	928,987	977,267	993,036	1,001,975	524,659	1,099,204	1,041,553	48,517	4.89
512110 Retirement (Emplo	1,088,143	1,122,394	1,166,047	1,236,471	1,244,685	651,857	1,300,015	1,361,040	124,569	10.07
512100 General	2,007,483	2,051,381	2,143,314	2,229,507	2,246,660	1,176,516	2,399,219	2,402,593	173,086	7.76
512800 Temporary Help										
512800 Temporary Help										
512000 Benefits	2,007,483	2,051,381	2,143,314	2,229,507	2,246,660	1,176,516	2,399,219	2,402,593	173,086	7.76
510000 Personnel Related Ex	14,758,278	14,969,100	15,601,399	15,648,835	15,786,781	8,488,182	16,945,104	16,477,470	828,635	5.30
530000 Operating Expenses										
531000 Purchased Services										
531100 Professional Servi										
531105 Consulting	4,987	506								
531128 Correctional Ment	182,158	194,758	203,919	204,524	204,524	104,378	204,524	211,682	7,158	3.50
531129 Correctional Heal	682,782	708,163	721,504	692,970	692,970	359,192	718,384	717,224	24,254	3.50
531177 Trustee Labor	10,834	9,863	10,437	10,700	10,700	4,854	9,630	9,780	920-	8.60-
531215 Teacher	39,896	41,030	41,030	41,851	41,851		41,851	42,557	706	1.69
531235 DP - Software Mai	599,206	668,783	617,320	635,122	635,122	324,276	638,123	1,099,415	464,293	73.10
531240 DP - Hardware	15,543	13,024	40,322	53,103	53,103	8,081	45,055	34,569	18,534-	34.90-
531245 DP - Telecommunic	15,824	16,422	16,116	16,752	16,752	7,854	16,752	15,912	840-	5.01-
531255 Interpretation Se	359	414	630	500	500	332	630	630	130	26.00
531100 Professional Servi	1,551,590	1,652,963	1,651,279	1,655,522 ³⁰	1,655,522	808,967	1,674,949	2,131,769	476,247	28.77

Description	5-Yr Average 2018-2022	Actual Annual 2021	Actual Annual 2022	Board Adopted 2023	Amended Budget 2023	Current Year At June 30th	Current Year Projection	Dept Budget Request 2024	\$ Variance To 2023 Budget	% Chge To 2023 Bdgt
531400 Other Outside Serv										
531410 Banking	1,673	2,647	2,564	2,600	2,600	1,088	2,600	2,600		
531415 Food Prepared	683,764	664,627	666,485	635,945	635,945	346,114	643,436	668,081	32,136	5.05
531430 Lab Analysis	3,477	3,487	6,500	4,000	4,000	8,230	10,400	4,000		
531435 Evidence / Witness	4,696	7,888	6,984	8,500	8,500		8,500	8,500		
531450 Transportation	3,827	3,404	6,834	3,400	3,400	1,242	3,300	3,400		
531455 Investigation	1,042	1,591	906	500	500		500	500		
531457 Service of Process	713	2,187		500	500		500	500		
531400 Other Outside Serv	699,191	685,831	690,273	655,445	655,445	356,673	669,236	687,581	32,136	4.90
531500 Client Services										
531505 Client Service	65,577	88,079	26,661	43,404	43,404	7,436	25,978	23,718	19,686-	45.36-
531500 Client Services	65,577	88,079	26,661	43,404	43,404	7,436	25,978	23,718	19,686-	45.36-
531800 Utilities										
531815 Electric	25,146	23,501	27,225	25,500	25,500	13,545	27,095	27,000	1,500	5.88
531827 Cable Expense	3,340	3,553	3,671	3,615	3,615	1,779	3,642	3,642	27	.75
531830 Telephone	35,214	31,858	34,711	38,000	38,000	15,776	35,050	35,050	2,950-	7.76-
531840 Telephone - Cellular	14,573	14,821	15,056	15,371	15,371	11,583	22,642	22,642	7,271	47.30
531845 Telephone Communication	305	305	305	305	305	305	305	305		
531800 Utilities	78,579	74,039	80,968	82,791	82,791	42,987	88,734	88,639	5,848	7.06
531000 Purchased Services	2,394,937	2,500,911	2,449,181	2,437,162	2,437,162	1,216,064	2,458,897	2,931,707	494,545	20.29
532000 Repair & Maintenance										
532100 Maintenance Services										
532105 Disposal	1,294	1,348	1,293	1,550	1,550	723	1,550	1,550		
532115 Custodial	1,705	1,650	2,394	2,360	2,360	1,356	2,360	2,360		
532135 Carpentry	3,199	2,256	2,402	3,000	3,000	2,984	3,000	3,000		
532145 Structural	12,018	5,834	54,038			908	908			
532100 Maintenance Services	18,216	11,088	60,127	6,910	6,910	5,970	7,818	6,910		
532200 Maintenance of Equipment										
532220 Equipment	47,477	36,607	59,678	48,217	39,905	27,043	39,830	57,221	9,004	18.67
532225 Office Equipment	4,960	5,249	5,032	5,068 ³¹	5,068	2,700	5,165	5,202	134	2.64

County Department Level 7 w/o CP

For 2024

Description	5-Yr Average 2018-2022	Actual Annual 2021	Actual Annual 2022	Board Adopted 2023	Amended Budget 2023	Current Year At June 30th	Current Year Projection	Dept Budget Request 2024	\$ Variance To 2023 Budget	% Chge To 2023 Bdgt
532200 Maintenance of Equ	52,437	41,856	64,710	53,285	44,973	29,743	44,995	62,423	9,138	17.15
532300 Repair Parts										
532305 General	2,363	553	568	2,700	2,700	724	1,500	2,950	250	9.26
532315 Tires	19,237	21,659	24,685	22,000	22,000	10,020	22,772	22,000		
532320 Auto Parts	45,520	34,655	73,882	37,150	37,173	64,580	91,206	73,214	36,064	97.08
532300 Repair Parts	67,120	56,867	99,135	61,850	61,873	75,325	115,478	98,164	36,314	58.71
532400 Other Maintenance										
532405 Prisoner Uniforms	790	658	2,244	1,200	1,200	486	1,200	1,200		
532400 Other Maintenance	790	658	2,244	1,200	1,200	486	1,200	1,200		
532000 Repair & Maintenc	138,564	110,468	226,216	123,245	114,956	111,524	169,491	168,697	45,452	36.88
533000 General Operating										
533100 Advertising and Pr										
533105 Advertising	48	35	72	50	50		50	50		
533110 Printing	1,051	925	813	700	700	570	700	700		
533100 Advertising and Pr	1,099	960	884	750	750	570	750	750		
533200 Travel and Meals										
533215 Meals - Employee	4,291	4,018	4,652	12,214	12,214	1,799	12,214	12,413	199	1.63
533220 Lodging - Employe	22,034	18,030	24,321	25,365	25,365	16,046	25,478	25,927	562	2.22
533235 Commercial Trans.	341		745			17	17			
533245 Seminars and Trai	34,416	29,968	40,874	27,325	27,325	25,918	28,361	27,194	131-	.48-
533200 Travel and Meals	61,344	52,017	70,591	64,904	64,904	43,779	66,070	65,534	630	.97
533300 Dues										
533305 Membership Dues	2,320	2,385	2,427	3,374	3,374	1,585	3,374	4,134	760	22.53
533300 Dues	2,320	2,385	2,427	3,374	3,374	1,585	3,374	4,134	760	22.53
533400 Laundry										
533405 Laundry	3,449	3,067	1,696	3,150	3,150	1,247	3,150	3,150		
533400 Laundry	3,449	3,067	1,696	3,150	3,150	1,247	3,150	3,150		

County Department Level 7 w/o CP

For 2024

Description	5-Yr Average 2018-2022	Actual Annual 2021	Actual Annual 2022	Board Adopted 2023	Amended Budget 2023	Current Year At June 30th	Current Year Projection	Dept Budget Request 2024	\$ Variance To 2023 Budget	% Chge To 2023 Bdg
533455 Licenses and Perm	489		1,145	650	650		1,795	1,795	1,145	176.15
533460 Exam Fees - Writt	973			500	500			500		
533465 Exam Fees - Physi	20,022	16,990	25,928	17,140	17,140	10,690	14,810	24,640	7,500	43.76
533470 Filing Fees	4,503	8,125	6,664	8,000	8,000	2,980	6,000	6,000	2,000-	25.00-
533450 Fees & Permits	25,987	25,115	33,737	26,290	26,290	13,670	22,605	32,935	6,645	25.28
533500 General Supplies										
533505 General	113,756	105,532	90,787	115,246	115,246	44,938	123,210	127,183	11,937	10.36
533510 Uniforms - Employ	113,488	111,123	122,608	103,815	103,815	68,478	116,902	124,415	20,600	19.84
533515 Uniforms - Prison	11,278	17,134	6,598	8,350	8,350	3,841	7,380	8,350		
533516 Inmate Supplies	24,159	29,996	35,862	29,150	29,150	14,129	25,000	29,650	500	1.72
533525 Linens and Beddin	21,139	20,584	19,062	22,370	22,370	18,660	22,370	23,500	1,130	5.05
533535 Recreational	151			180	180			180		
533500 General Supplies	283,970	284,369	274,917	279,111	279,111	150,046	294,862	313,278	34,167	12.24
533600 Health Care/Medica										
533610 Drugs - Prescript	792	93	124	300	300		150	300		
533600 Health Care/Medica	792	93	124	300	300		150	300		
533700 Office Supplies										
533705 Office	22,644	7,059	8,823	9,780	9,780	4,842	8,750	9,355	425-	4.35-
533715 Audiovisual	1,416	2,938	1,240	1,500	1,500	952	1,044	1,000	500-	33.33-
533720 Shipping	173	170	8	150	150	18	100	150		
533725 Postage	7,076	6,343	7,214	6,600	6,600	3,719	6,515	6,600		
533700 Office Supplies	31,310	16,511	17,286	18,030	18,030	9,531	16,409	17,105	925-	5.13-
533800 Maintenance Suppli										
533815 Cleaning	8,533	8,621	9,207	8,400	8,400	6,191	9,200	9,300	900	10.71
533825 Fuel - Gasoline	181,589	181,356	244,506	289,975	289,975	102,304	247,975	251,975	38,000-	13.10-
533830 Fuel - Diesel				150	150		150	150		
533800 Maintenance Suppli	190,122	189,978	253,713	298,525	298,525	108,495	257,325	261,425	37,100-	12.43-
533850 Extradition Costs	19,416	2,821	30,885	13,000	13,000	16,681	20,000	13,000		
533860 Extradition Costs	3,493	15,483		2,000	2,000			2,000		
533870 Books & Periodical										
533875 Subscriptions	2,660	3,161	2,965	3,100 ³³	3,100	3,108	3,708	4,700	1,600	51.61

County Department Level 7 w/o CP

For 2024

Description	5-Yr Average 2018-2022	Actual Annual 2021	Actual Annual 2022	Board Adopted 2023	Amended Budget 2023	Current Year At June 30th	Current Year Projection	Dept Budget Request 2024	\$ Variance To 2023 Budget	% Chge To 2023 Bdgt
533890 Books	154			200	200			200		
533870 Books & Periodical	2,814	3,161	2,965	3,300	3,300	3,108	3,708	4,900	1,600	48.48
533900 Other										
533923 Noncap Off F&E >	4,188	5,932	7,307	3,000	3,000	1,378	3,000	3,600	600	20.00
533925 Furniture Under \$	3,478		14,769	4,000	4,000	5,198	5,198		4,000-	100.00-
533926 Non Cap Equip ove	118,242	127,102	128,298	79,171	79,171	28,123	64,788	60,166	19,005-	24.01-
533928 Computer Sys \$500	56,769	73,286	91,401	83,913	83,913	41,757	82,413	105,910	21,997	26.21
533930 Equipment Under \$	40,864	79,608	22,542	26,600	26,600	8,466	27,698	29,834	3,234	12.16
533900 Other	223,615	285,928	264,317	196,684	196,684	84,921	183,097	199,510	2,826	1.44
533000 General Operating	849,732	881,887	953,544	909,418	909,418	433,634	871,500	918,021	8,603	.95
534000 Fixed Charges										
534100 Rentals										
534110 Rental of Land	11,527	12,000	12,000	12,000	12,000		12,000	12,000		
534115 Rental of Equipme	367,756	509,242	404,687	391,727	391,727	166,791	332,880	383,849	7,878-	2.01-
534125 Rental of Tower S	86,479	89,281	91,989	96,370	96,370	20,939	96,370	99,491	3,121	3.24
534100 Rentals	471,628	610,523	508,676	500,097	500,097	187,730	441,250	495,340	4,757-	.95-
534200 Insurance										
534200 Insurance										
534000 Fixed Charges	471,628	610,523	508,676	500,097	500,097	187,730	441,250	495,340	4,757-	.95-
535000 Bad Debt Expense										
535000 Bad Debt Expense	153									
530000 Operating Expenses	3,855,014	4,103,790	4,137,617	3,969,922	3,961,633	1,948,951	3,941,138	4,513,765	543,843	13.70
550000 Interdepartmental Ch										
551000 Employee Related In										
551100 Benefits - General										
551105 Health Insurance	2,773,256	2,963,236	2,992,507	3,136,200	3,136,200	1,319,175	2,529,633	3,138,108	1,908	.06
551110 Dental Insurance	75,518	72,106	70,448	73,918	73,918	30,515	58,269	70,003	3,915-	5.30-
551115 Group Life Insura	7,116	7,110	7,869	7,509	7,578	3,543	8,108	7,880	371	4.94
551125 Worker Compensati	138,570	134,725	148,524	140,184 ³⁴	141,285	65,679	151,826	129,834	10,350-	7.38-

County Department Level 7 w/o CP

For 2024

Description	5-Yr Average 2018-2022	Actual Annual 2021	Actual Annual 2022	Board Adopted 2023	Amended Budget 2023	Current Year At June 30th	Current Year Projection	Dept Budget Request 2024	\$ Variance To 2023 Budget	% Chge To 2023 Bdgt
551100 Benefits - General	3,053,105	3,177,177	3,219,348	3,357,811	3,358,981	1,418,911	2,747,836	3,345,825	11,986-	.36-
551000 Employee Related In	3,053,105	3,177,177	3,219,348	3,357,811	3,358,981	1,418,911	2,747,836	3,345,825	11,986-	.36-
551900 Insurance Charges										
551905 General Liability	38,945	37,644	39,953	39,909	39,909	19,955	39,909	41,359	1,450	3.63
551915 Auto Insurance										
551916 Auto Collision	9,416	11,420	18,010	23,010	23,010	11,505	23,010	23,010		
551917 Auto Mutual	27,341	27,840	29,596	29,910	29,910	14,955	29,910	31,021	1,111	3.71
551915 Auto Insurance	36,757	39,260	47,606	52,920	52,920	26,460	52,920	54,031	1,111	2.10
551920 Property Insurance	36,885	42,387	44,192	46,417	46,417	23,208	46,417	47,303	886	1.91
551930 Deductible Escrow	8,446	8,203	9,190	10,853	10,853	5,426	10,853	13,024	2,171	20.00
551900 Insurance Charges	121,032	127,494	140,941	150,099	150,099	75,049	150,099	155,717	5,618	3.74
552000 Repairs & Maintenan										
552100 Repairs & Maintena										
552110 Building Main. &	224		266			245	245			
552125 Highway Departmen	1,868	1,682	1,856	2,600	2,600	1,633	2,600	2,600		
552100 Repairs & Maintena	2,093	1,682	2,122	2,600	2,600	1,877	2,845	2,600		
552000 Repairs & Maintenan	2,093	1,682	2,122	2,600	2,600	1,877	2,845	2,600		
553000 System Operation Ch										
553100 System Operation C										
553105 Telephone	18,549	19,755	19,003	17,119	17,119	8,560	17,119	18,557	1,438	8.40
553115 Telephone - Long	725	448	430	470	470	227	470	493	23	4.89
553135 Printing & Duplic	8,734	8,656	7,048	9,900	9,900	1,849	7,400	8,000	1,900-	19.19-
553150 Data Processing S	359,587	379,633	448,223	464,849	464,849	232,422	464,849	491,843	26,994	5.81
553100 System Operation C	387,595	408,492	474,704	492,338	492,338	243,057	489,838	518,893	26,555	5.39
553000 System Operation Ch	387,595	408,492	474,704	492,338	492,338	243,057	489,838	518,893	26,555	5.39
554000 Public Safety Charg										
554100 Public Safety Char										
554100 Public Safety Char										

Description	5-Yr Average 2018-2022	Actual Annual 2021	Actual Annual 2022	Board Adopted 2023	Amended Budget 2023	Current Year At June 30th	Current Year Projection	Dept Budget Request 2024	\$ Variance To 2023 Budget	% Chge To 2023 Bdg
554000 Public Safety Chrg										
555000 Health & Human Serv										
555000 Health & Human Serv										
556000 Other Interdepartme										
556100 Other Interdepartm										
556108 Employee Wages &	81,996	76,029	78,475	85,592	85,592	43,545	85,592	90,457	4,865	5.68
556110 Bonding	40	40	41	41	41	20	41	41		
556150 Rent	2,640	2,640	2,640	2,640	2,640	1,320	2,640	2,640		
556100 Other Interdepartm	84,676	78,709	81,156	88,273	88,273	44,885	88,273	93,138	4,865	5.51
556000 Other Interdepartme	84,676	78,709	81,156	88,273	88,273	44,885	88,273	93,138	4,865	5.51
550000 Interdepartmental Ch	3,648,500	3,793,554	3,918,272	4,091,121	4,092,291	1,783,780	3,478,891	4,116,173	25,052	.61
560000 Capital Outlay										
563000 Building										
563000 Building										
564000 Building Improvemen										
564000 Building Improvemen	19,892									
564500 Other Improvements										
564500 Other Improvements										
565000 Machinery & Equipme				41,991	41,991				41,991-	100.00-
565005 Mach. & Equip. - 5	15,616		19,289		30,337	69,148	69,148			
565010 Mach. & Equip. - 1	97,901	5,850	201,250	46,800	38,752	20,764	38,752	46,800-	100.00-	
565000 Machinery & Equipme	113,517	5,850	220,539	88,791	111,080	89,913	107,900		88,791-	100.00-
565100 Off Road Moving Equ										
565100 Off Road Moving Equ										
566000 Office Furniture &										

Description	5-Yr Average 2018-2022	Actual Annual 2021	Actual Annual 2022	Board Adopted 2023	Amended Budget 2023	Current Year At June 30th	Current Year Projection	Dept Budget Request 2024	\$ Variance To 2023 Budget	% Chge To 2023 Bdgt
566000 Office Furniture &										
566100 Communications Equi										
566100 Communications Equi										
566200 Computer Equipment										
566206 Computer Equipment	14,746	62,809								
566200 Computer Equipment	14,746	62,809								
567000 Vehicles										
567003 Vehicles, Trucks,	7,317		20,283			274				
567004 Vehicles, Trucks,	310,249	190,525	351,018	383,814	383,814	242,648	383,814	383,814-	100.00-	
567006 Trucks - 6 yrs	17,252	57,648	28,610							
567010 Trucks - 10 yrs.	6,895	34,473								
567000 Vehicles	341,712	282,646	399,911	383,814	383,814	242,922	383,814	383,814-	100.00-	
560000 Capital Outlay	489,867	351,305	620,450	472,605	494,894	332,835	491,714	472,605-	100.00-	
570000 Depreciation										
575000 Machinery & Equip D										
575000 Machinery & Equip D										
570000 Depreciation										
580000 Debt Service										
582000 Interest										
582000 Interest										
580000 Debt Service										
500000 Expense/Expenditure	22,751,658	23,217,748	24,277,738	24,182,483	24,335,599	12,553,748	24,856,847	25,107,408	924,925	3.82
600000 Other Financing Sourc										
630000 Opt'g Transfers from										
631000 General Fund	208,106-	138,857-	310,575-	169,664-	169,664-	119,664-	169,664-	150,000-	19,664	11.59-
631500 Land Records Usage	8,752-			41,991-	41,991-		41,991-	700-	41,291	98.33-
631900 LFRF - General Fund	105,468-		527,338-	361,882 ³⁷	500,998-	360,063-	672,666-	693,612-	331,730-	91.67

County Department Level 7 w/o CP

For 2024

Description	5-Yr Average 2018-2022	Actual Annual 2021	Actual Annual 2022	Board Adopted 2023	Amended Budget 2023	Current Year At June 30th	Current Year Projection	Dept Budget Request 2024	\$ Variance To 2023 Budget	% Chge To 2023 Bdgt
632000 Special Revenue Fun										
632000 Special Revenue Fun										
630000 Opt'g Transfers from	322,326-	138,857-	837,913-	573,537-	712,653-	479,727-	884,321-	844,312-	270,775-	47.21
600000 Other Financing Sourc	322,326-	138,857-	837,913-	573,537-	712,653-	479,727-	884,321-	844,312-	270,775-	47.21
700000 Other Financing Uses										
720000 Transfer to Other Fu										
724000 Capital Projects Fu										
724000 Capital Projects Fu										
726000 Internal Services F										
726000 Internal Services F										
720000 Transfer to Other Fu										
700000 Other Financing Uses										
Subtotal	291,967	34,074-	154,307			170,224	316,496			
800000 Net Position										
820000 Fund Balance										
820125 Use of FB for Subse										
820000 Fund Balance										
800000 Net Position										
00196 Sheriff	291,967	34,074-	154,307			170,224	316,496			100.00-
Current Change in Fund Balance	291,967	34,074-	154,307			170,224	316,496			

SHEBOYGAN COUNTY SHERIFF'S DEPARTMENT
OFFICE OF THE SHERIFF

Cory L. Roeseler, Sheriff
Chad M. Broeren, Inspector

Phone: (920) 459-3111

FAX: (920) 459-4305

To: Members of the Finance Committee

CLR CMB

From: Sheriff Cory Roeseler and Inspector Chad Broeren

Date: August 23, 2023

Re: Proposed Additional Levy Request - Correctional Officers Protective Status Funding

Proposed Additional Levy Request

In 2023, the State Budget process included allowing Correctional Officers to join the Protective Status area of the Wisconsin Retirement System (WRS). As a result, the Correctional Officers were required to “pay the difference” if they decided to transition from general to protective status. That difference was approximately 7%.

Numerous counties are looking at ways to fund the difference. The difference cannot be paid directly by the County according to the way the language was written within the ACT. The ability to join the protective status group now equalizes the Correctional Group with other Law Enforcement areas including State Correctional employees. This was a great recruitment tool until the State also included substantial pay increases for the State Correctional Officers. Their wages went from \$19 starting to \$33/ hour.

In an effort to retain the employees that we currently have and recruit future employees, we need to be proactive. Budget time is an opportune time to assist the Correctional Officers to fund their WRS contribution without having to fund it fully outside of the budget process. We currently have 3% budgeted for employee raises for 2024. If we were able to fund the additional 4% contribution for the WRS, our employees’ amount would be fully covered for 2024 and beyond. The employees’ total wage increase would cover the WRS contribution and the employee would make the same net pay as they did in 2023.

The employees, in theory, would be covering 3% with their 2024 wage increase and the County would cover the other 4% with a wage increase through the additional levy request. The main point is that the employee would not be making less take-home pay in 2024 than in 2023 if one chooses the protected status option.

The total additional levy request is \$221,224.

Additional Levy Request - 2024

Dept: Sheriff

Service/Program Name: CO Protective Status

Priority	Service/Program	Account #'s	Amount	Impact to Taxpayer	Justification
1	Wages	154.511105	\$ 191,801	The impact on the taxpayers would be an additional \$221,224 in levy	<p>In an effort to retain the employees that we currently have and recruit future employees, we need to be proactive. Budget time is an opportune time to assist the Correctional Officers to fund their WRS contribution without having to fund it fully outside of the budget process. We currently have 3% budgeted for employee raises for 2024. If we were able to fund the additional 4% contribution for the WRS, our employees' amount would be fully covered for 2024 and beyond. The employees' total wage increase would cover the WRS contribution and the employee would make the same net pay as they did in 2023.</p> <p>The employees, in theory, would be covering 3% with their 2024 wage increase and the County would cover the other 4% with a wage increase through the additional levy request. The main point is that the employee would not be making less take-home pay in 2024 than in 2023 if one chooses the protected status option.</p>
	FICA	154.512105	\$ 14,184		
	Retirement	154.512110	\$ 13,068		
	WC	154.551125	\$ 2,071		
	Group Life	154.551115	\$ 100		
Total			\$ 221,224		

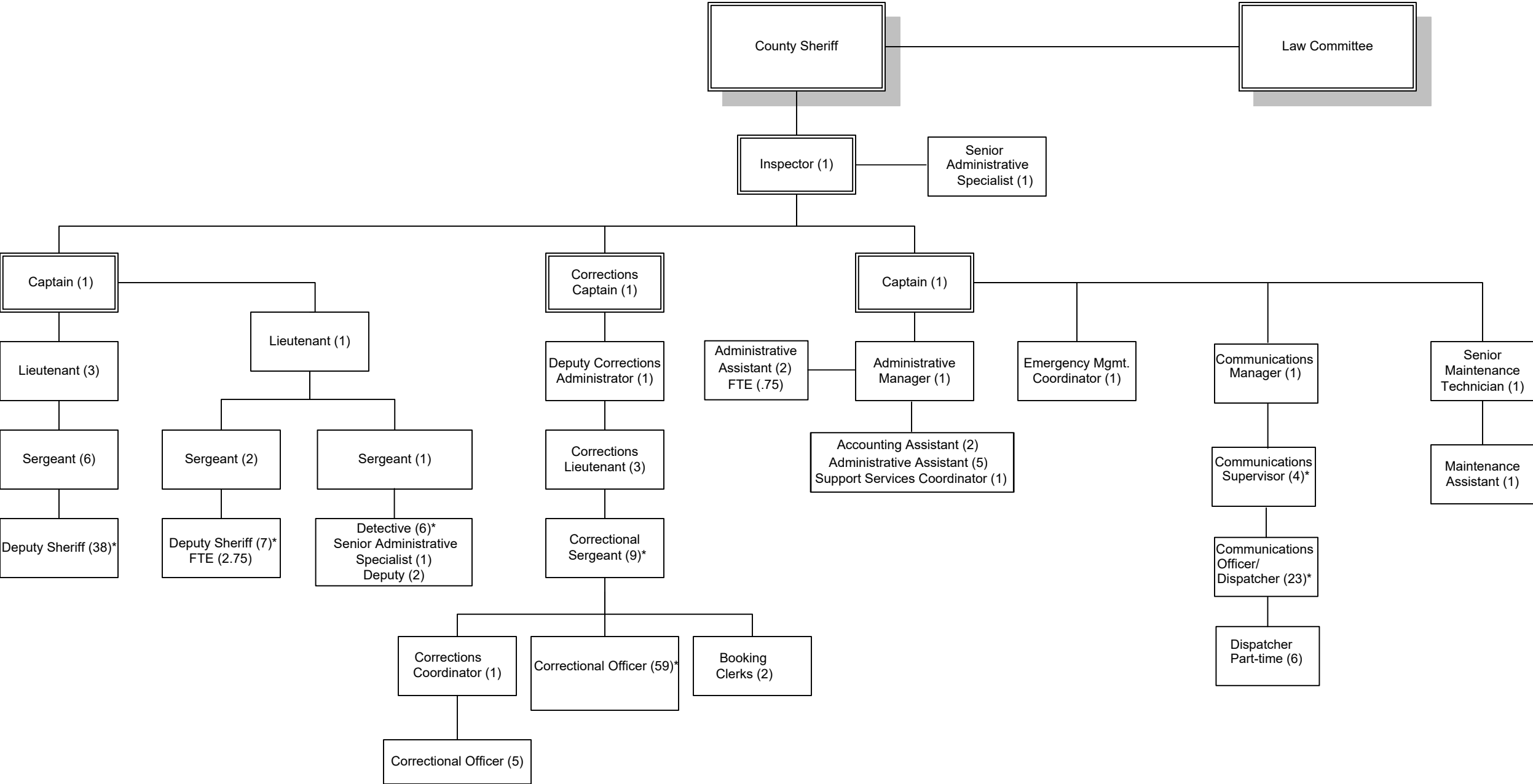
Department Head Approval: Cory Roeseler

Liaison Committee Approval: [Signature]

An Additional Levy Request form must be filled out for each program/service that is impacted.

All of the Department's Additional Levy Request forms must have a unique priority ranking.

Sheboygan County Sheriff Table of Organization



Capital Outlay Request for 2024 - \$5000+
Listed In Order of Priority

Department: Sheriff

<u>ACCOUNT NO.</u>	<u>ITEM DESCRIPTION</u>	<u>TOTAL COST OF</u> <u>ITEM(S)</u>	<u>REIMBURSEMENT</u> <u>AMOUNT</u>	<u>JUSTIFICATION</u>	<u>ODOMETER</u> <u>READING</u>	<u>SOURCE OF</u> <u>REIMBURSEMENT</u>	<u>REIMBURSE</u> <u>ACCOUNT</u>	<u>A / R</u>	<u>REPLACED</u> <u>ASSET #</u>	<u>ANTICIPATED</u> <u>ACQUISITION</u> <u>DATE</u>
196.567003	5 - 2024 Ford Explorer SUV (Patrol)	\$ 299,000	\$ 32,500	Vehicles at end of life for patrol		Sale of 5 old squads	164.466135	R	1018112, 1018110, 1018111,1017 948, 1018109	1/1/2024
196.567006	1 - 2024 Ford Explorer SUV - Clean Top Supervisor (Patrol)	\$ 62,000	\$ 6,500	Vehicle at end of life for patrol		Sale of old squad	164.466135	R	1017946	1/1/2024
196.567006	1 - 2024 Ford Explorer SUV - Clean Top K-9 (Patrol)	\$ 62,000	\$ 6,500	Vehicle at end of life for patrol		Sale of old squad	164.466135	R	1017945	1/1/2024
196.567006	1 - Ford T-350 Transit Passenger Van (Drone)	\$ 66,423	\$ 13,000	Vehicles at end of life for civil process and drone		Sale of old vehicles	164.466135	R	SQD 70 & 1017426	1/1/2024
196.567006	1 - Ford Explorer CID	\$ 39,000	\$ -	Loss of FBI purchased vehicle				A		1/1/2024
196.565010	Comtac 5 Single Single Comm Headset (6 pair)	\$ 6,000	\$ -	Replacements for aging helmet-mounted combination radio communication/hearing protection headsets. We currently have four pair that have been temporarily repaired.				R		
196.565010	Night Vision headsets and helmet mounts	\$ 24,000	\$ -	Continued acquisition of night vision capabilities for the entire SWAT Team. We currently have limited capability to work in low or no light situations.				A		
196.565010	Bi-Directional Amplifier (BDA)	\$ 20,000	\$ -	The courthouse BDA failed and they are running with a backup and the ATI unit is in need of a BDA				A		4/4/2024
Grand Total Amounts		<u>\$ 578,423</u>	<u>\$ 58,500</u>							
			\$ 519,923							

EQUIPMENT REQUEST FOR 2024-- COMPUTER AND SOFTWARE ONLY

Listed in Order of Priority

Account to use: 533928 for Computer System/Eq from \$500 thru \$4999

Department:

Account No: 533928

<u>ACCOUNT NO.</u>	<u>ITEM DESCRIPTION</u>	<u>TOTAL COST OF ITEM(S)</u>	<u>REIMBURSEMENT AMOUNT</u>	<u>A / R</u>	<u>JUSTIFICATION</u>	<u>INDIVIDUAL</u>	<u>REPLACE ASSET</u>
154.533928	Desktop	\$ 1,300	\$ -		Replace 2015 Desktop	Medical-Juv	
154.533928	3 - Desktops	\$ 3,900	\$ -		Replace 2017 Desktops	Medical	
154.533928	Desktop	\$ 1,300	\$ -		Replace 2016 Desktop	ATI/Wilke	
154.533928	Desktop	\$ 1,300	\$ -		Replace 2016 Desktop	DC Phase I	
154.533928	Desktop	\$ 1,300	\$ -		Replace 2017 Desktop	ATI/Fisher	
164.533928	8 - Desktops	\$ 10,400	\$ -		Replace 2015 Desktops	Dispatch - SPD	
164.533928	2 - Laptop	\$ 3,200	\$ -		Replace 2015 Laptops	Dispatch	
	Cellebrite Premium IOS/ Adroid Forensic Solution (35 Advanced Unlocks)	\$ 10,900	\$ -		Enhancement of current Cellebrite solution	CID/Judd	
164.533928	Grayshift IOS/ Android Forensic solution (50 advanced Unlocks)	\$ 20,120	\$ -	R	Renew Current LIC	CID/Judd	
164.533928	UFED Software (Cellebrite) License/Maintenance	\$ 5,300	\$ -	R	Renew Current Software	CID/Judd	
164.533928	Axiom software License / Maintenance	\$ 2,600	\$ -		Renew Current Software	CID/Judd	
164.533928	2 - Toshiba 2TB SANS Replacement Hard Drive	\$ 140	\$ -	R	Replace old disks Forensic network	CID/Judd	
164.533928	Veritas Back UP software License/Maintenance	\$ 170	\$ -		Renew Current Software	CID/Judd	
164.533928	2- Seagate 10TB IronWolf NAS SATA Hard Drives	\$ 600	\$ -		Spare drives/ Hot spare for Back up storage	CID/Judd	
164.533928	Encase software License/ Maintenance	\$ 700	\$ -		Renew Current Software	CID/Judd	
164.533928	Unforseen Technological Needs	\$ 500	\$ -			CID/Judd	
164.533928	16 - Black Boxes	\$ 14,400	\$ -		Replacing Old Black Boxes for 2 Stations - 8/station	Dispatch	
164.533928	Laptop Monitor Extender Screens	\$ 700	\$ 700	A	Gives laptops the ability to run three screens	Dispatch	
164.533928	8 - 21 Inch Monitors ****	\$ 1,760	\$ -	R	If black box needs to be replaced they will no longer work with current monitors	Dispatch	
164.533928	2 - 27 Inch Monitors ****	\$ 1,000	\$ -	R	If black box needs to be replaced they will no longer work with current monitors	Dispatch	
164.533928	2 - 40 Inch Displays ****	\$ 600	\$ -	R	If black box needs to be replaced they will no longer work with current monitors	Dispatch	
164.533928	Desktop	\$ 1,300	\$ -		Replace 2017 Desktop	DiAnna/Records	
164.533928	Desktop	\$ 1,300	\$ -		Replace 2017 Desktop	Evidence/Kelly	
164.533928	Desktop	\$ 1,300	\$ -		Replace 2017 Desktop	Terry Cram	
164.533928	24" Monitors	\$ 2,000	\$ -		Replace small monitors		
164.533928	Training Laptop	\$ 1,600	\$ -		Replace 2014 Laptop		
1011.533928	CodeRed	\$ 14,720	\$ 7,360	R		Steve Steinhart	
1012.533928	Laptop	\$ 1,500	\$ 1,500		update for EPCRA work	Steve Steinhart	
	Grand Total Amounts	\$ 105,910	\$ 9,560				
			\$ 96,350				

RETURN TO CHRIS LEWINSKI, INFORMATION TECHNOLOGY DIRECTOR

NOTE:

When requesting printers please indicate all the features needed for that unit.

Christopher S. Lewinski
IT Division Approval

Cory Roeseler
Requesting Department Head Signature

2024 Travel and Training Requests

Department: , Sheriff

Date	Request	Location (if known)	Number of Employees Attending	Employee Mileage 533205**	Employee Meals 533215	Employee Lodging 533220	Commercial Transport 533235	Seminars and Training 533245	Total Cost per request	Requirement for Accreditation or Certification?	Out of County Yes/No
TBD	Region 4 Training Seminar		1			720.00		200.00	920.00	Yes	Yes
May	Police Fleet Expo	Kentucky	1		120.00	600.00		500.00	1,220.00	Yes	Yes
TBD	Boat Essentials	Milwaukee	2		40.00			498.00	538.00	Yes	Yes
TBD	Mandatory Boat Training	Stevens Point	2		20.00				20.00	Yes	Yes
TBD	IPMBA Police Cyclist		2		80.00			400.00	480.00	Yes	Yes
TBD	Negotiator Conference		4		136.00	720.00		400.00	1,256.00	Yes	Yes
TBD	Badger Sheriff's Assoc Conf & Quarterly Meetings		1		400.00	400.00		300.00	1,100.00	Yes	Yes
TBD	Corrections Recruit Academy		10		5,000.00	10,000.00		1,350.00	16,350.00	Yes	Yes
TBD	Patrol Recruit Academy		2		3,500.00	8,055.00		278.00	11,833.00	Yes	Yes
TBD	WEM Regional Meetings		1		60.00				60.00	Yes	Yes
TBD	EM Professional Development		1		64.00	180.00		200.00	444.00	Yes	Yes
TBD	WI Command College		1					1,500.00	1,500.00	Yes	Yes
OCT	WI Command College Re-Trainer		1			270.00		250.00	520.00	Yes	Yes
TBD	Instructor Courses		4		400.00	1,060.00		2,200.00	3,660.00	Yes	Yes
TBD	WI IAAI Training (Fire Invest)		12					3,000.00	3,000.00	Yes	Yes
TBD	Active Threat Conference		4		80.00			440.00	520.00	Yes	Yes
TBD	EMD		4					1,460.00	1,460.00	Yes	Yes
TBD	EMD Recertification		6					330.00	330.00	Yes	Yes
TBD	LTC HAZMAT Scenario		18					750.00	750.00	Yes	Yes
TBD	WI HAZMAT Conf.		3		122.00	240.00		200.00	562.00	Yes	Yes
TBD	FBI LEEDA SLI		1		87.00	392.00		795.00	1,274.00	Yes	Yes
TBD	CIB Conference		4		120.00			300.00	420.00	Yes	Yes
TBD	Instructor Development		4		360.00	800.00		1,000.00	2,160.00	Yes	Yes
TBD	Civil Process Conference		2		28.00	180.00		350.00	558.00	Yes	Yes
TBD	Jail Admin Conf.		2		224.00	360.00		250.00	834.00	Yes	Yes
TBD	WEM Gov. Conf.		1		42.00	240.00		200.00	482.00	Yes	Yes
TBD	LTC Track & Scenario City Rental		88					3,500.00	3,500.00	Yes	Yes
TBD	Supervision Course		2		320.00	720.00		4,000.00	5,040.00	Yes	Yes
TBD	Basic SWAT		2		100.00	630.00		300.00	1,030.00	Yes	Yes
TBD	Basic Sniper		1		160.00	360.00		575.00	1,095.00	Yes	Yes
TBD	Prisoner Transports	TBD	various		950.00				950.00	No	TBD
TBD	MTOA Conf		3					750.00	750.00	Yes	Yes
TBD	Dispatch CTO		2					918.00	918.00	Yes	Yes
			Object Account Total	-	12,413.00	25,927.00	-	27,194.00	65,534.00		

Acronym	Definition
LTC	Lakeshore Technical College
AED	Automated External Defibrillator
WIIAAI	Wisconsin International Association of Arson Investigators
POSC	Principles of Subject Control
EMD	Emergency Medical Dispatch
CIB	Crime Information Bureau
PADI	Professional Association of Diving Instructors
WEM	Wisconsin Emergency Management
DAAT	Defense and Arrest Tactics
EVOC	Emergency Vehicle Operations Course
FEMA	Federal Emergency Management Administration
LEEDA	Law Enforcement Executive Development Association
IPMBA	International Police Mountain Bike Association
MTOA	Midwest Tactical Officers Association
CTO	Communications Training Officers

**2023 Employee Mileage Reimbursement Rate \$.51 with proof of personal auto insurance on file with Accounts Payable \$.26 with no proof of insurance, or partial coverage, on file with Accounts Payable

Grand Total 65,534.00
 Grand Total amount above should match the subtotal on the Proposed Variance Report

Sheboygan County Discretionary Fee Schedule
 Sheriff's Department

JDE Object Account	Fee	Current Charge	Proposed	% change	Unit	Date of Last increase	Prior Fee	Who can Approve Change	Why Proposing a Change?	Taxable (Y/N)	Notes
451410	Copies - Sheriff Dept.	0.01			per copy	Forever	0.25	County Board		N	if mailed add .75; viewed as reasonable by Corp. Counsel based on open records law & Atty General opinion
452143	Ordinary Confinement Fees	20.00			per day	8/1/2003	new fee	County Board		N	
452144	Inmate Booking Fee	30.00			per event	8/1/2003	25.00	Department		N	
452135	Fingerprints	20.00			per event	1/1/2007	15.00	Department		N	already charging more than what it costs to do the prints, charging the same as the City
452132	Warrant Service Fee	25.00			per event	1/1/2008	new fee	County Board		N	
							\$30/attempt plus				
452133	Paper service - Sheriff's Dept.	60.00			other	11/1/2008	mileage	County Board		N	for up to 3 attempts
452137	Huber Transfer Fee	100.00			per event	1/1/2010	new fee	County Board		N	
452139/ 452142	Huber Fees - meals & maintenance	20.00			per day	1/1/2010	18.00	County Board		N	
454425	Inmate Nurse sick-call	7.50			per request	1/1/2010	5.00	Department		N	Delegated by our vendor
452115	EMP fees	23.00			per day	10/1/2010	30.00	County Board		N	up to per day
454425	Inmate doctor sick-call	10.00			per request	1/1/2019	7.50	Department		N	Delegated by our vendor
452305	Adult Boarding	55.00			per day	1/1/2019	45.00	Department		N	
452112	False Alarms	110.00			per call	1/1/2020	100.00	County Board		N	first 2 calls are free
452109	Towing	100.00			per event	1/1/2022	85.00	Department		N	
451410	Other copies - CD's & DVD's	8.00			each	8/3/2022	25.00	Liaison Committee		N	Per Corp Counsel fee schedule
466125	Special Services	51.39			other	1/1/2023	50.63	Department		N	Fee is based on the current average deputy rate and is reviewed annually
452305	Juvenile Boarding	150.00	160.00	7%	per day	1/1/2023	140.00	Department		N	

Liaison Committee Budget Sign Off

2024

Department Sheriff
Liaison Committee Law Committee
Committee Chair Gerald Jorgenson

<u>Targets Set by Finance Committee</u>		
Levy	\$	-21,847,255
Transfer Out	\$	0
Transfer In	\$	
Equity	\$	0

<u>Department Budget Requested</u>			
Total Revenue	\$	-24,263,096	Note: amount should be negative
Total Expense	\$	25,107,408	Note: amount should be positive
Transfer In	\$	-844,312	
Transfer Out	\$	0	
Equity	\$	0	
Variance	\$	0	

*Note: Variance should be zero = meets budget target; or
Variance is a negative number = under budget; excess funds*


Signatures:



Committee Chair

8-16-23

Date



Department Head

8-16-23

Date

Note: If the liaison committee supports one or more exceptions to the target; a letter of justification and a completed and approved Additional Levy Request form must be submitted with this form. The amounts are not to be included in the totals above.



SHEBOYGAN COUNTY

Ellen R Schleicher
Register of Deeds

Debbie Huberty
Office Supervisor

To: Finance Committee

From: Ellen R Schleicher, Register of Deeds *ES*

Date: August 23, 2023

RE: Proposed 2024 Budget for Register of Deeds

The main goals of our office are as follows:

- To provide excellent customer service.
- Record and return documents in a timely manner.
- Provide vital record requests in a timely manner.
- Continue to work towards making Land Records accessible via computer (digitizing).
- Educate our staff and customers.

To measure these goals, we utilize the following performance measures:

- Record documents within 48 hours of receiving and return them within 10 days or less.
- Keep wait time for vital records requests less than 60 minutes.
- Track the number of documents back-indexed per month (as time permits).
- Evaluate feedback from customers.

I am pleased to say that we have met the budget target set by the county board adding a total of \$207,882 (a 10.14% increase from 2023) to the general fund. We want to be able to continue to contribute to the general fund to help reduce the tax burden on our tax payers.

The Real Estate market in 2023 seems to be holding its own. However, the low inventory levels are some concern. Taking that into consideration we tried to contain our expenses as much as possible. With the increase of availability of documents more customers are using Tapestry (Tapestry is an on-line records program for the casual user) to find needed copies. However, these are flexible funds, subject to the industry needs.

In our 2024 budget requests:

- Increase revenues by 1.2% to account number 451105 (Transfer Fee Tax) to fall more in line with the five (5) year average.
- Increased revenues by 1.59% to account number 451110 (Remote Imaging Fees) fall more in line with the five (5) year average
- Increased expenses by 1.45% to account number 531105 Professional Services to help offset the contract increase by our software company.
- Increased expenses by .55% to account number 533110 Printing to reflect increase in external printing costs.
- Decreased Computer (533928) by 7.23%. This will fluctuate year to year depending on age of equipment.

In conclusion, it is our hope that we can continue to offer excellent customer service and help educate our customers as to how our office procedures work. Our office will continue to show them how to search for their records in our office and direct them to the proper place, so they may achieve their goals.

**Performance Measurements
Register of Deeds
Outcomes Based - Measuring/Assessing Programs**

Measurement 1
Description of measurement
Process records in a timely manner and return to customer within 10 days or less.
What is being gauged?
How quickly we can get information back to customer.
How is it being measured?
We report when documents are mailed back in our Laredo software program that all contracted customers can view. We also have an internal calendar that we can track when documents are mailed.
How is it enhancing our operations/success - is this what we are after?
The recording information is needed by our business partners as soon as possible in order for them to complete or process other transactions.
How does it assess our performance?
Indicates if we are timely and effective in meeting customer needs. When we are not effective, it slows the Real Estate Process down.
Outcomes?
When we achieve this goal, turnaround for homes on the market is faster, folks and title companies can close on respective properties faster, and get their paperwork done in a timely manner. 95% of the time we achieve this goal at times due to vacations have affected the outcome. Erecorded documents are returned immediately so we are at 100% with them. We continue to process documents and return them as soon as possible, sometimes documents are sent to the new owner before they can change their address at the post office.

Measurement 2
Description of measurement
Prompt customer service for vital records and land record information is to get the information out within 60 minutes.
What is being gauged?
Wait time. How long folks are in the office or when do we get mailed request returned to the customer.
How is it being measured?
We can tell how long a customer is waiting in the office. Or if mailed requests are not returned by the next day.
How is it enhancing our operations/success - is this what we are after?
Our goal is to get customer needed information in a timely manner.
How does it assess our performance?
Indicates if we are timely and effective in meeting customer needs.
Outcomes?
In most cases we can process requests within the 60 minute window. Some requests may take longer so we offer to contact them when their request is completed or we offer to mail documents to their home. If we cannot serve the customer in a timely manner we suggest that they have us mail their records to them when completed. Vita records are a bit more complicated due to the security issues. Land records can be emailed to the customer within hours of the request.

Measurement 3
Description of measurement
Education/Communication.
What is being gauged?
How to search for a land record in our system, and how to find their land within the county system. Also internal education for staff.
How is it being measured?
Folks learn to use our system which frees up our time to continue with our duties.
How is it enhancing our operations/success - is this what we are after?
People do appreciate our help in the above mentioned education. We offer to give a little tutorial of our land records so they can find the needed information they want. We provide them with the vital records they need for other aspects of their lives. For staff education, we cross train so the staff feels comfortable answering the various questions we receive and also know that they can ask someone else in the department to back them up.
How does it assess our performance?
Positive reactions from the public either to our staff, to me, or to other departments who pass the information to our office. By offering staff members chances to view webinars, that also helps enhance their knowledge.
Outcomes??
Positive input from customers and us relaying that information helps to keep a positive atmosphere within the office. That reflects back to the customers. Knowledge makes the staff more confident in their work. We continue to find educational information for the staff to keep up on trending issues in the market and with updates on our landrecord software.

Measurement 4
Description of measurement
Back Indexing.
What is being gauged?
How many images can we get back indexed.
How is it being measured?
We run reports throughout the year to ensure that we are on track with the goals we set.
How is it enhancing our operations/success - is this what we are after?
The more documents/images we get back indexed the easier it is to access these images on our computers.
How does it assess our performance?
To be able to access these digital records saves time and enhances the productivity of our office.
Outcomes??
We completed the original back indexing project that was started in 2008. We are starting a new back indexing project that will un-restrict another set of documents. Allowing access to older documents that are still needed for title searches. We are slowly moving toward getting all the deeds available for our on-line customers.

Description	5-Yr Average 2018-2022	Actual Annual 2021	Actual Annual 2022	Board Adopted 2023	Amended Budget 2023	Current Year At June 30th	Current Year Projection	Dept Budget Request 2024	\$ Variance To 2023 Budget	% Chge To 2023 Bdgt
00182 Register Of Deeds										
400000 Revenues										
410000 Taxes										
411000 Property Tax Levy										
411100 Property Tax - Rea	108,483	106,345	146,345	231,346	231,346	115,674	231,346	207,882	23,464-	10.14-
411000 Property Tax Levy	108,483	106,345	146,345	231,346	231,346	115,674	231,346	207,882	23,464-	10.14-
410000 Taxes	108,483	106,345	146,345	231,346	231,346	115,674	231,346	207,882	23,464-	10.14-
420000 Intergovernmental Re										
421000 Federal Grants										
421000 Federal Grants	66-									
420000 Intergovernmental Re	66-									
450000 Public Charges for S										
451000 General Government										
451100 Register of Deeds										
451105 Transfer Fee Tax	362,332-	399,051-	461,902-	325,800-	325,800-	155,466-	325,800-	329,137-	3,337-	1.02
451110 Remote Imaging Fe	217,472-	244,413-	217,051-	209,703-	209,703-	96,622-	209,703-	213,112-	3,409-	1.63
451120 Universal ROD Fee	386,612-	443,467-	346,624-	393,928-	393,928-	139,602-	393,928-	393,928-		
451100 Register of Deeds	966,415-	1,086,931-	1,025,576-	929,431-	929,431-	391,690-	929,431-	936,177-	6,746-	.73
451400 Other General Gove										
451400 Other General Gove										
451000 General Government	966,415-	1,086,931-	1,025,576-	929,431-	929,431-	391,690-	929,431-	936,177-	6,746-	.73
452000 Public Safety										
452100 Law Enforcement										
452100 Law Enforcement										
452000 Public Safety										
450000 Public Charges for S	966,415-	1,086,931-	1,025,576-	929,431-	929,431-	391,690-	929,431-	936,177-	6,746-	.73

Description	5-Yr Average 2018-2022	Actual Annual 2021	Actual Annual 2022	Board Adopted 2023	Amended Budget 2023	Current Year At June 30th	Current Year Projection	Dept Budget Request 2024	\$ Variance To 2023 Budget	% Chge To 2023 Bdgt
460000 Interest and Other R										
466000 Other Miscellaneous										
466200 Employee Reimburse										
466200 Employee Reimburse										
466000 Other Miscellaneous										
460000 Interest and Other R										
470000 Interdepartmental Re										
473000 System Operation Re										
473000 System Operation Re										
476000 Other Interdepartme										
476000 Other Interdepartme										
470000 Interdepartmental Re										
400000 Revenues	857,998-	980,586-	879,231-	698,085-	698,085-	276,016-	698,085-	728,295-	30,210-	4.33
500000 Expense/Expenditure										
510000 Personnel Related Ex										
511000 Wages										
511100 General										
511105 Regular	338,425	343,877	342,955	364,023	364,023	173,593	364,023	377,868	13,845	3.80
511110 Overtime						672-				
511100 General	338,425	343,877	342,955	364,023	364,023	172,921	364,023	377,868	13,845	3.80
511800 Temporary Help										
511800 Temporary Help										
511000 Wages	338,425	343,877	342,955	364,023	364,023	172,921	364,023	377,868	13,845	3.80
512000 Benefits										
512100 General										

Description	5-Yr Average 2018-2022	Actual Annual 2021	Actual Annual 2022	Board Adopted 2023	Amended Budget 2023	Current Year At June 30th	Current Year Projection	Dept Budget Request 2024	\$ Variance To 2023 Budget	% Chge To 2023 Bdgt
512105 Social Security	23,524	24,023	23,772	26,937	26,937	11,886	26,937	27,961	1,024	3.80
512110 Retirement (Emplo	22,091	22,557	22,399	24,754	24,754	11,804	24,754	25,993	1,239	5.01
512100 General	45,615	46,579	46,171	51,691	51,691	23,690	51,691	53,954	2,263	4.38
512800 Temporary Help										
512800 Temporary Help										
512000 Benefits	45,615	46,579	46,171	51,691	51,691	23,690	51,691	53,954	2,263	4.38
510000 Personnel Related Ex	384,041	390,457	389,126	415,714	415,714	196,612	415,714	431,822	16,108	3.87
530000 Operating Expenses										
531000 Purchased Services										
531100 Professional Servi										
531105 Consulting	148,834	102,125	124,350	110,500	110,500	61,100	110,500	114,328	3,828	3.46
531100 Professional Servi	148,834	102,125	124,350	110,500	110,500	61,100	110,500	114,328	3,828	3.46
531800 Utilities										
531800 Utilities										
531000 Purchased Services	148,834	102,125	124,350	110,500	110,500	61,100	110,500	114,328	3,828	3.46
532000 Repair & Maintenanc										
532200 Maintenance of Equ										
532225 Office Equipment	5,520	5,359	6,244	6,463	6,463	2,131	6,463	1,050	5,413-	83.75-
532200 Maintenance of Equ	5,520	5,359	6,244	6,463	6,463	2,131	6,463	1,050	5,413-	83.75-
532300 Repair Parts										
532305 General				20	20		20	20		
532300 Repair Parts				20	20		20	20		
532000 Repair & Maintenanc	5,520	5,359	6,244	6,483	6,483	2,131	6,483	1,070	5,413-	83.50-
533000 General Operating										
533100 Advertising and Pr										
533110 Printing	2,889	1,581	5,181	2,000	2,000	1,051	2,000	3,100	1,100	55.00

County Department Level 7 w/o CP

For 2024

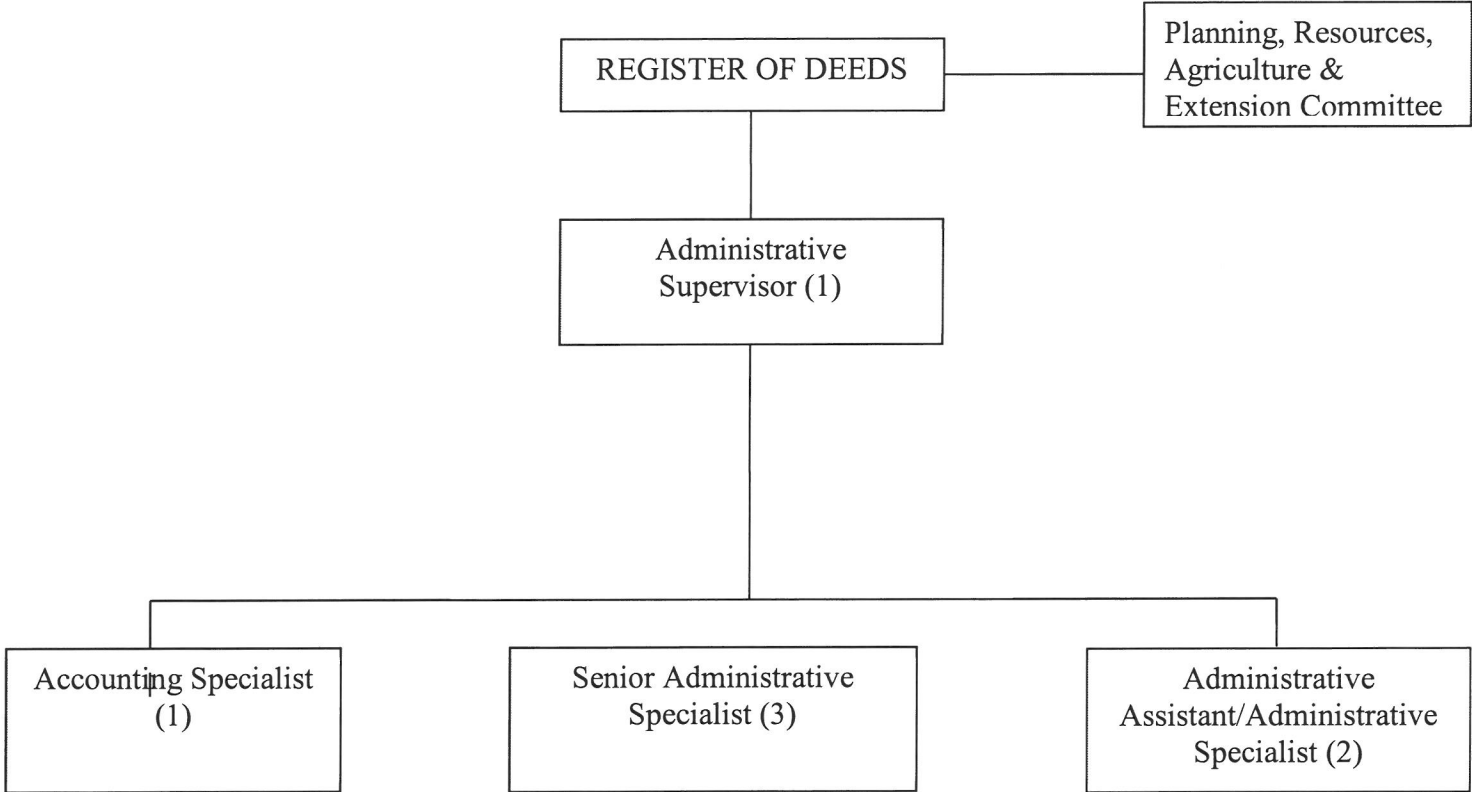
Description	5-Yr Average 2018-2022	Actual Annual 2021	Actual Annual 2022	Board Adopted 2023	Amended Budget 2023	Current Year At June 30th	Current Year Projection	Dept Budget Request 2024	\$ Variance To 2023 Budget	% Chge To 2023 Bdgt
533100 Advertising and Pr	2,889	1,581	5,181	2,000	2,000	1,051	2,000	3,100	1,100	55.00
533200 Travel and Meals										
533205 Mileage - Employee	418		422	1,783	1,783	180	1,783	2,075	292	16.38
533215 Meals - Employee				55	55		55	55		
533220 Lodging - Employee	748	328	879	2,010	2,010	870	2,010	1,790	220-	10.95-
533245 Seminars and Trai	216	219	275	1,075	1,075	200	1,075	1,075		
533200 Travel and Meals	1,383	547	1,577	4,923	4,923	1,250	4,923	4,995	72	1.46
533300 Dues										
533305 Membership Dues	227	145	215	500	500	395	500	500		
533300 Dues	227	145	215	500	500	395	500	500		
533500 General Supplies										
533505 General	24			240	240		240	240		
533500 General Supplies	24			240	240		240	240		
533700 Office Supplies										
533705 Office	1,694	1,233	1,026	2,500	2,500	81	2,500	2,000	500-	20.00-
533720 Shipping				20	20		20	20		
533725 Postage	4,375	3,940	3,723	7,500	7,500	1,489	7,500	7,000	500-	6.67-
533700 Office Supplies	6,070	5,173	4,749	10,020	10,020	1,570	10,020	9,020	1,000-	9.98-
533800 Maintenance Suppli										
533800 Maintenance Suppli										
533870 Books & Periodical										
533875 Subscriptions	75	78	78	200	200		200	200		
533890 Books	8			75	75		75	75		
533870 Books & Periodical	83	78	78	275	275		275	275		
533900 Other										
533925 Furniture Under \$	291		1,456	1,600	1,600	1,150	1,600	1,600		
533928 Computer Sys \$500	2,477	3,420	4,307	6,144	6,144	2,312	6,144	5,685	459-	7.47-
533900 Other	2,768	3,420	5,762	7,744	7,744	3,462	7,744	7,285	459-	5.93-

Description	5-Yr Average 2018-2022	Actual Annual 2021	Actual Annual 2022	Board Adopted 2023	Amended Budget 2023	Current Year At June 30th	Current Year Projection	Dept Budget Request 2024	\$ Variance To 2023 Budget	% Chge To 2023 Bdgt
533000 General Operating	13,443	10,944	17,562	25,702	25,702	7,727	25,702	25,415	287-	1.12-
534000 Fixed Charges										
534100 Rentals								5,300	5,300	
534115 Rental of Equipme								5,300	5,300	
534100 Rentals										
534200 Insurance										
534245 Bonding Insurance	26	30	100							
534200 Insurance	26	30	100							
534000 Fixed Charges	26	30	100					5,300	5,300	
535000 Bad Debt Expense										
535100 Bad Debt Expense	5	23								
535000 Bad Debt Expense	5	23								
530000 Operating Expenses	167,828	118,482	148,256	142,685	142,685	70,957	142,685	146,113	3,428	2.40
550000 Interdepartmental Ch										
551000 Employee Related In										
551100 Benefits - General										
551105 Health Insurance	112,302	118,766	126,288	138,876	138,876	65,282	138,876	157,404	18,528	13.34
551110 Dental Insurance	2,984	2,858	2,953	3,118	3,118	1,649	3,118	3,768	650	20.85
551115 Group Life Insura	190	191	199	204	204	89	204	212	8	3.92
551125 Worker Compensati	275	307	279	287	287	126	287	261	26-	9.06-
551100 Benefits - General	117,499	122,122	129,719	142,485	142,485	67,147	142,485	161,645	19,160	13.45
551000 Employee Related In	117,499	122,122	129,719	142,485	142,485	67,147	142,485	161,645	19,160	13.45
551900 Insurance Charges										
551905 General Liability	1,285	1,141	1,219	1,281	1,281	641	1,281	1,328	47	3.67
551920 Property Insurance	863	1,152	1,007	985	985	493	985	1,004	19	1.93
551930 Deductible Escrow	165	143	162	199	199	100	199	239	40	20.10
551900 Insurance Charges	2,313	2,436	2,388	2,465	2,465	1,233	2,465	2,571	106	4.30

Description	5-Yr Average 2018-2022	Actual Annual 2021	Actual Annual 2022	Board Adopted 2023	Amended Budget 2023	Current Year At June 30th	Current Year Projection	Dept Budget Request 2024	\$ Variance To 2023 Budget	% Chge To 2023 Bdgt
552000 Repairs & Maintenan										
552100 Repairs & Maintena										
552100 Repairs & Maintena										
552000 Repairs & Maintenan										
553000 System Operation Ch										
553100 System Operation C										
553105 Telephone	1,764	1,906	1,902	1,695	1,695	848	1,695	1,837	142	8.38
553115 Telephone - Long	34	13	4	14	14		14	14		
553135 Printing & Duplic	1,662	1,959	1,958	1,500	1,500	9	1,500	1,500		
553150 Data Processing S	41,939	49,351	46,308	49,624	49,624	24,810	49,624	55,265	5,641	11.37
553100 System Operation C	45,399	53,228	50,172	52,833	52,833	25,667	52,833	58,616	5,783	10.95
553000 System Operation Ch	45,399	53,228	50,172	52,833	52,833	25,667	52,833	58,616	5,783	10.95
556000 Other Interdepartme										
556100 Other Interdepartm										
556110 Bonding	81	81	83	83	83	41	83	83		
556100 Other Interdepartm	81	81	83	83	83	41	83	83		
556000 Other Interdepartme	81	81	83	83	83	41	83	83		
550000 Interdepartmental Ch	165,292	177,868	182,362	197,866	197,866	94,088	197,866	222,915	25,049	12.66
560000 Capital Outlay										
565000 Machinery & Equipme										
565000 Machinery & Equipme										
566000 Office Furniture &										
566000 Office Furniture &										
566200 Computer Equipment										
566200 Computer Equipment										

Description	5-Yr Average 2018-2022	Actual Annual 2021	Actual Annual 2022	Board Adopted 2023	Amended Budget 2023	Current Year At June 30th	Current Year Projection	Dept Budget Request 2024	\$ Variance To 2023 Budget	% Chge To 2023 Bdgt
560000 Capital Outlay										
570000 Depreciation										
575000 Machinery & Equip D										
575000 Machinery & Equip D										
570000 Depreciation										
500000 Expense/Expenditure	717,161	686,806	719,744	756,265	756,265	361,657	756,265	800,850	44,585	5.90
600000 Other Financing Sourc										
630000 Operat'g Transfers f										
631000 General Fund	393-	1,963-								
631500 Land Records Usage	93,543-	49,200-	85,613-	58,180-	58,180-	45,726-	58,180-	72,555-	14,375-	24.71
631500 Land Records Usage	93,543-	49,200-	85,613-	58,180-	58,180-	45,726-	58,180-	72,555-	14,375-	24.71
630000 Operat'g Transfers f	93,935-	51,163-	85,613-	58,180-	58,180-	45,726-	58,180-	72,555-	14,375-	24.71
600000 Other Financing Sourc	93,935-	51,163-	85,613-	58,180-	58,180-	45,726-	58,180-	72,555-	14,375-	24.71
700000 Other Financing Uses										
720000 Transfer to Other Fu										
720000 Transfer to Other Fu										
700000 Other Financing Uses										
Subtotal	234,773-	344,942-	245,100-			39,915				
800000 Net Position										
820000 Fund Balance										
820125 Use of FB for Subse										
820000 Fund Balance										
800000 Net Position										
00182 Register Of Deeds	234,773-	344,942-	245,100-			39,914				24.71
Current Change in Fund Balance	234,773-	344,942-	245,100-			39,915				

TABLE OF ORGANIZATION



2023

INTERDEPARTMENTAL CHARGES

Department	Account Number & Name	Amount	Shared Service Department	Account Number & Name
Expense Register of Deeds	149.553135 Printing	1,500	Printing and Duplication	426.473400
Total Charges		1,500		

2024 Travel and Training Requests

Department: 182 - Register of Deeds

Date	Request	Location (if known)	Number of Employees Attending	Employee Mileage 533205**	Employee Meals 533215	Employee Lodging 533220	Commercial Transport 533235	Seminars and Training 533245	Total Cost per request	Requirement for Accreditation or Certification	Out of County Yes/No
January/May/August	District Meeting(s)(3)	Varies	1	326.00	55.00				381.00	n/a	yes
February/March	WCA/WRDA	Madison (230 miles)	1	130.00		510.00		225.00	865.00	yes	yes
May	Fidlar Symposium	Madison (230 miles)	2	130.00					130.00	n/a	yes
June	WRDA (Wisconsin Register of Deeds Association) Conference	TBD (400 miles)	1	204.00		360.00		225.00	789.00	yes	yes
September	Fidlar User Meeting	Chula Vista, WI Dells (240 miles)	1	130.00		240.00			370.00	n/a	yes
October	WRDA (Wisconsin Register of Deeds Association) Conference	Trego (652 Miles)	1	332.52		360.00		225.00	917.52	yes	yes
									-		yes
Yearly	PRIA (Property Records Industry Association)	TBD	1					400.00	400.00	n/a	yes
Yearly	State Vitals Meetings (3)	Madison	1	672.00					672.00	n/a	yes
November/June	PRIA Local Meetings	Madison/Weston		150.00		320.00			470.00		
									-		
									-		
			Object Account Total	2,074.52	55.00	1,790.00	-	1,075.00	4,994.52		

Grand Total

4,994.52

****2024 Employee Mileage Reimbursement Rate**

\$.51 with proof of personal auto insurance on file with Accounts Payable

\$.26 with no proof of insurance, or partial coverage, on file with Accounts Payable

Grand Total amount above should match the subtotal on the Proposed Variance Report

Sheboygan County Discretionary Fee Schedule

Register of Deeds											
JDE Object Account	Fee	Current Charge	Proposed	% change	Unit	Date of Last increase	Prior Fee	Who can Approve Change	Why Proposing a Change?	Taxable (Y/N)	Notes
149.451120	Photocopies of Non-recorded documents	0.25			per page	prior to 2006		County Board		N	
149.451120	Photocopies greater than 11" x 17" (Plats)	5.00			per page	prior to 2006		ROD Office/Liaison Committee/State		N	
149.451120	Fax Services	1.00			each	prior to 2006		ROD Office/Liaison Committee		N	
149.451120	Remote copy fees depend on what contract customers choose	0.50			other	1/1/2015	0.50 & 0.10	ROD Office/Liaison Committee		N	
149.451120	Laredo Remote Access - Fees vary by how many minutes customer contract for. Roughly 2.83.0% increase per year (6 years)	\$ 60.00	\$70.00	17%	other	1/1/2018	\$60.00	ROD Office/Liaison Committee	Our land record software contract increased by January 1, 2023 by 3%	N	% of contract
		\$ 90.00	105.00	17%	other	1/1/2018	\$ 90.00	ROD Office/Liaison Committee		N	% of contract
		\$ 150.00	175.00	17%	other	1/1/2018	\$ 150.00	ROD Office/Liaison Committee		N	% of contract
		\$ 240.00	280.00	17%	other	1/1/2018	\$ 240.00	ROD Office/Liaison Committee		N	% of contract
		\$ 350.00	410.00	17%	other	1/1/2018	\$ 350.00	ROD Office/Liaison Committee		N	% of contract
		\$ 475.00	550.00	16%	other	1/1/2018	\$ 475.00	ROD Office/Liaison Committee		N	% of contract

Liaison Committee Budget Sign Off

2024

Department Register of Deeds
Liaison Committee Planning, Resources, Agriculture & Extension
Committee Chair Keith Abler

<u>Targets Set by Finance Committee</u>		
Levy	\$	-207,882
Transfer Out	\$	0
Transfer In	\$	0
Equity	\$	0

<u>Department Budget Requested</u>			
Total Revenue	\$	-728,295	Note: amount should be negative
Total Expense	\$	799,750	Note: amount should be positive
Transfer In	\$	-71,455	
Transfer Out	\$	0	
Equity	\$	0	
Variance	\$	0	

Note: **Variance** should be zero = meets budget target; or
Variance is a negative number = under budget; excess funds

Signatures:

Keith Abler 8/8/2023
Committee Chair Date

Ellen R. Schlueter 8/8/2023
Department Head Date

Note: If the liaison committee supports one or more exceptions to the target; a letter of justification and a completed and approved Additional Levy Request form must be submitted with this form. The amounts are not to be included in the totals above.



Sheboygan County Planning & Conservation Department

Administration Building

508 New York Avenue

Sheboygan, WI 53081-4126

P: (920) 459-3060

P: (920) 459-1370

F: (920) 459-1371


E: plancon@sheboygancounty.com

Director

Aaron C. Brault

Memo

TO: Finance Committee Members

FROM: Aaron Brault 

DATE: August 23, 2023

RE: 2024 Proposed Land Information Budget

Below are the proposed projects to utilize our 2024 Land Records funds. These funds are made available through a portion of the recording fees our Register of Deeds office receives. The Land Information Council approved the requests at their June 13, 2023 meeting. The funds can be used only for land records qualifying projects that are part of our county Land Information Plan.

Planning & Conservation

GPS Equipment - \$15,000
 GIS Host RAM/Licenses - \$6,000
 Laptop Computers (3) - \$5,228
 Airspacelink Drone Software - \$7,000
 GIS Intern - \$12,000

Register of Deeds

Fidlar Software - \$37,055
 Replication Project - \$24,000
 Book Repair - \$6,000
 Desktop Computers (2) - \$2,170
 Laptop Computers (2) - \$3,486

Treasurer

Laptop Computers (2) - \$3,486
 Monitors (7) - \$3,087
 Flat File Storage - \$7,970

Sheriff

Laptop Screen Extender - \$700

Highway

GPS Receiver - \$22,000
 Magnet Field - \$1,600
 Diggers Hotline - \$5,000
 Steel Tape - \$600

Total Requests = \$162,382

Total Balance Available (as of 6/1/2023) = \$264,716.92

Thank you for your consideration.

Liaison Committee Budget Sign Off

2024

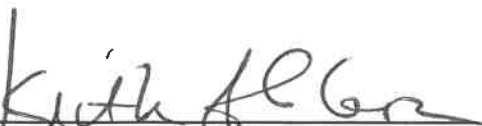
Department Planning & Conservation
Liaison Committee Planning, Resources, Agriculture & Extension
Committee Chair Keith Abler


Targets Set by Finance Committee		
Levy	\$	-1,240,368
Transfer Out	\$	0
Transfer In	\$	0
Equity	\$	0

Department Budget Requested			
Total Revenue	\$	-2,356,150	Note: amount should be negative
Total Expense	\$	2,356,150	Note: amount should be positive
Transfer In	\$	0	
Transfer Out	\$	0	
Equity	\$	0	
Variance	\$	0	

Note: **Variance** should be zero = meets budget target; or
Variance is a negative number = under budget; excess funds

Signatures:


Committee Chair _____ Date 8-8-2023


Department Head _____ Date 7/18/2023

Note: If the liaison committee supports one or more exceptions to the target; a letter of justification and a completed and approved Additional Levy Request form must be submitted with this form. The amounts are not to be included in the totals above.



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F: (920) 459-1371

E: plancon@sheboygancounty.com

Director

Aaron C. Brault

Memo

TO: Finance Committee Members
FROM: Aaron Brault 
DATE: August 23, 2023
RE: Proposed 2024 Budget for the Planning & Conservation Department

Attached, please find the Planning & Conservation Department's (Department) required budget materials.

Department Goals

- Properly train incoming staff for those retiring
- Begin Implementing the 2023 awarded brownfield assessment grant
- Begin implement portions of the 9-Key Element Watershed Plan for the Pigeon River Sub-watersheds
- Complete the proposed trail sections in the City of Plymouth

Key Performance Measures

- Permit Issuance Response Time
- Sanitary Inspection Response Time
- Tree Sale Order Entry Time
- Conservation Best Management Practices Implementation

Proposed Budget Summary

The Department's proposed budget **meets the target** set by the County Administrator. After reviewing the proposed budget, you will find numerous changes compared to our 2023 submission. This reflects the below challenge detailed below. The proposed 2024 tax levy for our Department is \$1,240,368, an increase of \$54,676 (4.61%) compared to 2023 not factoring in Capital Outlay.

Highlights

- Continue to absorb what is now over \$102,000 wage/benefit expense transferred to our Department (without associated revenue) in the 2023 budget
- Included funding to hire a GIS LTE to complete a digitization/conversion project regarding the tax maps which is fully funded by land records dollars

Capital Outlay

We are proposing two projects for consideration totaling \$71,000; \$60,000 to complete tuckpointing on the Shoreland 400 Rail Trail bridge piers and \$11,000 to replace an old trailer for hauling mowers and snow removal equipment.

Overall, we provided reductions/increases where appropriate based on past 5-year averages, continued to strive for fiscal responsibility while trying to innovate and maintain our valued services. And, most importantly, we have provided a balanced budget for 2024.



Sheboygan County Planning & Conservation Department

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E: plancon@sheboygancounty.com

Director

Aaron C. Brault

Memo

TO: Finance Committee Members

FROM: Aaron Brault 

DATE: 8/23/2023

RE: Performance Measures

I have attached the requested information regarding performance measures in our Department.

One thing I have always tried to instill is that one can work for a bureaucracy, but you do not have to be a bureaucrat. I think that our tracking measures listed on the attached reflect that sentiment in that I expect timely turnaround times, courteousness, and honesty. Some of that is hard to measure, but you could probably gauge it on how many complaints our Department gets from the public in regards to those items. I do not keep a list, but in the over twelve years I have been Director, I think I could easily count on one hand how many complaints I have received. The praises we get from the public far outweigh any complaints.

In summary, our performance measures we track are: Permit Issuances, Sanitary Permit Inspections, Airport Mitigation Wetland Site, Conservation Best Management Practices (BMPs), Nonmetallic Mining Activity, and our Tree Sale figures.

And, though not technically a performance measure we also track: Boat Landing Permits, County Trail System Use, Household Hazardous Waste Events, and Waste Pharmaceutical Disposal.

**Performance Measurements
Planning & Conservation Department
Outcomes Based - Measuring/Assessing Programs**

Measurement 1
Description of measurement Permit Issuance Response Time
What is being gauged, measured? Time it takes to issue a fully complete permit application
How is it being monitored/measured? Tracked through an internal spreadsheet
How is it enhancing our operations/success - is this what we are after? Keeps our permit processing timely and employees productive
Decisions made from the information Staffing levels and responsibilities
Outcomes? 100% of completed permit applications were approved in the 2 weeks or less goal. Approximately 90% were completed within one week if complete applications were submitted.
Measurement 3
Description of measurement Conservation Best Management Practices (BMPs)
What is being gauged, measured? Fulfill annual workplan tasks and benchmarks (i.e. contacts, soil loss, etc.)
How is it being monitored/measured? Required yearly report, monthly team meetings
How is it enhancing our operations/success - is this what we are after? It is easier to be proactive rather than reactive when it comes to water pollution. Our staff's work enhances our operation in that we do not have to respond to manure spills and polluted streams and rivers.
Decisions made from the information Which best management practices to install where.
Outcomes?? Placed 117 acres into cover crop production. Enrolled 95 acres into nutrient management plans. Installed/designed four manure and waste transfer systems, installed/designed one feed storage runoff control system, decommissioned 3 wells, and installed/designed 1.6 acres of grassed waterways. Enrolled 2,025.38 acres in grassed based practices through the Milwaukee River Watershed RCPP.

Measurement 2
Description of measurement Sanitary Inspection Response Time
What is being gauged? Time it takes to complete private on-site waste sanitary system inspections. 24 hour turnaround.
How is it being monitored/measured? Weekly code team meetings, annual audit
How is it enhancing our operations/success - is this what we are after? Provides a service to the public by making sure their sanitary system is installed properly and to code. Provides for a cleaner environment for the public.
Decisions made from the information Staffing levels and responsibilities
Outcomes? 100% compliance.
Measurement 4
Description of measurement Tree Sale Order Entry Time
What is being gauged, measured? Time it takes to process web orders vs. traditional manual orders
How is it being monitored/measured? Primary employee responsible for this task tracked time.
How is it enhancing our operations/success - is this what we are after? In 2023, we utilized an online only system for our tree sale orders. This provides a much better convenience to those who use digital platforms. Since we started online ordering we have seen orders go from about 50/50 to now about 100%.
Decisions made from the information In 2023, our website will be further refined.
Outcomes?? Online ordering has cut our manual entry by about 75%. Further website enhancements will be made in 2023 that will cut that down to near zero. 66,250 trees were sold in 2023.

Description	5-Yr Average 2018-2022	Actual Annual 2021	Actual Annual 2022	Board Adopted 2023	Amended Budget 2023	Current Year At June 30th	Current Year Projection	Dept Budget Request 2024	\$ Variance To 2023 Budget	% Chge To 2023 Bdgt
00195 County Planning & Resou										
400000 Revenues										
410000 Taxes										
411000 Property Tax Levy										
411100 Property Tax - Rea	1,154,656-	1,207,730-	1,204,923-	1,266,292-	1,266,292-	633,145-	1,266,292-	1,240,368-	25,924	2.05-
411000 Property Tax Levy	1,154,656-	1,207,730-	1,204,923-	1,266,292-	1,266,292-	633,145-	1,266,292-	1,240,368-	25,924	2.05-
410000 Taxes	1,154,656-	1,207,730-	1,204,923-	1,266,292-	1,266,292-	633,145-	1,266,292-	1,240,368-	25,924	2.05-
420000 Intergovernmental Re										
421000 Federal Grants										
421225 Other Federal Paym	291,887-	207,719-	461,913-	224,621-	224,621-	66,333-	136,333-	107,429-	117,192	52.17-
421000 Federal Grants	293,392-	207,719-	461,913-	224,621-	224,621-	66,333-	136,333-	107,429-	117,192	52.17-
423000 State Grants										
423075 State Revenue - Ge	228,308-	270,347-	296,573-	260,023-	260,023-	6,080-	260,023-	240,171-	19,852	7.63-
423200 Snowmobile Grant R	100,349-	135,091-	86,695-	72,870-	72,870-	50,186-	72,870-	72,870-		
423675 Other State Paymen										
423810 Other State Payme	74,626-	119,066-	50,150-	112,250-	112,250-	20,000	112,250-	75,000-	37,250	33.18-
423675 Other State Paymen	74,626-	119,066-	50,150-	112,250-	112,250-	20,000	112,250-	75,000-	37,250	33.18-
423000 State Grants	403,283-	524,503-	433,417-	445,143-	445,143-	36,266-	445,143-	388,041-	57,102	12.83-
425000 Grants from Local G										
425200 Other Local Gov't				2,500-	2,500-		2,500-	2,500-		
425000 Grants from Local G				2,500-	2,500-		2,500-	2,500-		
426000 Chges - Other Local										
426100 General Government										
426106 Municipal Chgs -	5,759-	10,570-								
426107 Municipal Chgs -	1,800-		5,250-							
426100 General Government	7,559-	10,570-	5,250-							

County Department Level 7 w/o CP

For 2023

Description	5-Yr Average 2018-2022	Actual Annual 2021	Actual Annual 2022	Board Adopted 2023	Amended Budget 2023	Current Year At June 30th	Current Year Projection	Dept Budget Request 2024	\$ Variance To 2023 Budget	% Chge To 2023 Bdgt
426000 Chges - Other Local	7,559-	10,570-	5,250-							
420000 Intergovernmental Re	704,235-	742,792-	900,580-	672,264-	672,264-	102,599-	583,976-	497,970-	174,294	25.93-
430000 Licenses and Permits										
432000 Nonbusiness License										
432100 Hunting and Fishin	53-	36-	44-	100-	100-		100-		100	100.00-
432000 Nonbusiness License	53-	36-	44-	100-	100-		100-		100	100.00-
434000 Zoning Permits and										
434000 Zoning Permits and										
435000 Other Reg. Permit &										
435100 Recreational Fees	48,221-	51,854-	50,473-	42,000-	42,000-	24,540-	42,000-	48,000-	6,000-	14.29
435150 Zoning & Subdivisi										
435155 Zoning & Subdivis	114,807-	130,770-	98,435-	95,000-	95,000-	48,955-	95,000-	98,000-	3,000-	3.16
435150 Zoning & Subdivisi	114,807-	130,770-	98,435-	95,000-	95,000-	48,955-	95,000-	98,000-	3,000-	3.16
435200 Disposal Fees										
435205 Household Hazardo	24,086-	34,013-	23,463-	30,000-	30,000-	15,465-	25,000-	23,000-	7,000	23.33-
435200 Disposal Fees	24,086-	34,013-	23,463-	30,000-	30,000-	15,465-	25,000-	23,000-	7,000	23.33-
435250 POWTS Fee	120,959-	114,050-	150,706-	152,493-	152,493-	75,830-	152,493-	152,939-	446-	.29
435950 Other Reg. Permit	12,633-	12,111-	9,620-	8,600-	8,600-	9,080-	9,080-	10,600-	2,000-	23.26
435000 Other Reg. Permit &	320,707-	342,798-	332,698-	328,093-	328,093-	173,870-	323,573-	332,539-	4,446-	1.36
430000 Licenses and Permits	320,761-	342,834-	332,742-	328,193-	328,193-	173,870-	323,673-	332,539-	4,346-	1.32
440000 Fines, Forfeits & Pe										
441000 Law & Ordinance Vio										
441300 Ordinance Violatio	3,592-	4,198-	3,835-	3,000-	3,000-	675-	3,000-	3,500-	500-	16.67
441000 Law & Ordinance Vio	3,592-	4,198-	3,835-	3,000	3,000-	675-	3,000-	3,500-	500-	16.67

Description	5-Yr Average 2018-2022	Actual Annual 2021	Actual Annual 2022	Board Adopted 2023	Amended Budget 2023	Current Year At June 30th	Current Year Projection	Dept Budget Request 2024	\$ Variance To 2023 Budget	% Chge To 2023 Bdgt
440000 Fines, Forfeits & Pe	3,592-	4,198-	3,835-	3,000-	3,000-	675-	3,000-	3,500-	500-	16.67
450000 Public Charges for S										
451000 General Government										
451100 Register of Deeds										
451100 Register of Deeds										
451400 Other General Gove										
451405 Miscellaneous Fee	5,876-	5,639-	5,345-	5,000-	5,000-	2,847-	5,000-	5,200-	200-	4.00
451410 Printing & Duplic	113-			50-	50-		50-	50-		
451420 Copies	430-	222-	1,135-	300-	300-	231-	300-	300-		
451400 Other General Gove	6,419-	5,861-	6,480-	5,350-	5,350-	3,078-	5,350-	5,550-	200-	3.74
451000 General Government	6,419-	5,861-	6,480-	5,350-	5,350-	3,078-	5,350-	5,550-	200-	3.74
452000 Public Safety										
452100 Law Enforcement										
452100 Law Enforcement										
452000 Public Safety										
453000 Public Works										
453300 Airports										
453300 Airports										
453000 Public Works										
457000 Conservation and De										
457100 Tree Sales	163,838-	196,526-	170,812-	170,000-	170,000-	172,426-	172,426-	185,000-	15,000-	8.82
457200 Other Conservation										
457200 Other Conservation										

Description	5-Yr Average 2018-2022	Actual Annual 2021	Actual Annual 2022	Board Adopted 2023	Amended Budget 2023	Current Year At June 30th	Current Year Projection	Dept Budget Request 2024	\$ Variance To 2023 Budget	% Chge To 2023 Bdgt
457300 Private Grant Reve	20,869-	3,053-	4,294-	500-	500-	39,671-	39,671-	500-		
457000 Conservation and De	184,707-	199,579-	175,107-	170,500-	170,500-	212,097-	212,097-	185,500-	15,000-	8.80
450000 Public Charges for S	191,126-	205,440-	181,587-	175,850-	175,850-	215,176-	217,447-	191,050-	15,200-	8.64
460000 Interest and Other R										
462000 Rent Revenue										
462100 Rent Revenue	27,422-	26,774-	34,333-	42,136-	42,136-	14,575-	36,000-	37,000-	5,136	12.19-
462000 Rent Revenue	27,422-	26,774-	34,333-	42,136-	42,136-	14,575-	36,000-	37,000-	5,136	12.19-
464000 Insurance Recoverie										
464000 Insurance Recoverie										
465000 Donations										
465300 Contributions & Do	898-	374-	224-	200-	200-	610-	610-	200-		
465000 Donations	898-	374-	224-	200-	200-	610-	610-	200-		
466000 Other Miscellaneous										
466125 Miscellaneous Reim	15,715-	38,376-	9,054-	1,000-	1,000-	13,600-	13,600-	1,000-		
466125.008 Miscellaneous	4,747-	21,600-								
466130 Sale of Gen Fixed	18-					1,280-	1,280-			
466135 Gain/Loss-Disposal	2,950-	4,750-	1,475-	5,000-	5,000-		3,720-	5,000-		
466200 Employee Reimburse										
466200 Employee Reimburse										
466000 Other Miscellaneous	23,430-	64,726-	10,529-	6,000-	6,000-	14,879-	18,600-	6,000-		
460000 Interest and Other R	51,751-	91,873-	45,086-	48,336-	48,336-	30,064-	55,210-	43,200-	5,136	10.63-
470000 Interdepartmental Re										
473000 System Operation Re										
473000 System Operation Re										

Description	5-Yr Average 2018-2022	Actual Annual 2021	Actual Annual 2022	Board Adopted 2023	Amended Budget 2023	Current Year At June 30th	Current Year Projection	Dept Budget Request 2024	\$ Variance To 2023 Budget	% Chge To 2023 Bdgt
476000 Other Interdepartme										
476310 Permit Fee	2,742-	2,295-	2,295-	2,295-	2,295-		2,295-	2,295-		
476000 Other Interdepartme	3,139-	2,295-	2,295-	2,295-	2,295-		2,295-	2,295-		
470000 Interdepartmental Re	3,139-	2,295-	2,295-	2,295-	2,295-		2,295-	2,295-		
400000 Revenues	2,429,259-	2,597,162-	2,671,048-	2,496,230-	2,496,230-	1,155,529-	2,451,893-	2,310,922-	185,308	7.42-
500000 Expense/Expenditure										
510000 Personnel Related Ex										
511000 Wages										
511100 General										
511105 Regular	792,566	811,385	872,774	983,448	983,448	398,428	983,448	975,660	7,788-	.79-
511110 Overtime	148	42	395			138	138			
511100 General	792,749	811,427	873,168	983,448	983,448	398,566	983,586	975,660	7,788-	.79-
511800 Temporary Help										
511800 Temporary Help										
511000 Wages	792,749	811,427	873,168	983,448	983,448	398,566	983,586	975,660	7,788-	.79-
512000 Benefits										
512100 General										
512105 Social Security	56,089	57,146	61,306	72,775	72,775	28,033	72,775	72,200	575-	.79-
512110 Retirement (Emplo	51,286	53,641	54,418	64,022	64,022	26,923	64,022	65,076	1,054	1.65
512100 General	107,375	110,787	115,724	136,797	136,797	54,956	136,797	137,276	479	.35
512800 Temporary Help										
512800 Temporary Help										
512000 Benefits	107,375	110,787	115,724	136,797	136,797	54,956	136,797	137,276	479	.35
510000 Personnel Related Ex	900,124	922,214	988,893	1,120,24572	1,120,245	453,522	1,120,383	1,112,936	7,309-	.65-

Description	5-Yr Average 2018-2022	Actual Annual 2021	Actual Annual 2022	Board Adopted 2023	Amended Budget 2023	Current Year At June 30th	Current Year Projection	Dept Budget Request 2024	\$ Variance To 2023 Budget	% Chge To 2023 Bdgt
530000 Operating Expenses										
531000 Purchased Services										
531100 Professional Servi										
531105 Consulting	349,709	258,374	562,314	191,023	191,023	106,956	191,023	127,000	64,023-	33.52-
531125 Civil Process	98	177								
531235 DP - Software Mai	147		495							
531100 Professional Servi	350,004	258,551	562,809	191,023	191,023	106,956	191,023	127,000	64,023-	33.52-
531400 Other Outside Serv										
531410 Banking	2,516	6,615	5,966							
531430 Lab Analysis	4,730	6,839	4,855	7,000	7,000	214	4,000	5,000	2,000-	28.57-
531478 Non-Metallic Mini	1,983	1,955	2,150	2,000	2,000	2,165	2,165	2,000		
531400 Other Outside Serv	9,396	15,409	12,971	9,000	9,000	2,379	6,165	7,000	2,000-	22.22-
531500 Client Services										
531505 Client Service	111,023	148,599	87,770	132,186	152,936	22,394	100,000	110,000	22,186-	16.78-
531500 Client Services	111,023	148,599	87,770	132,186	152,936	22,394	100,000	110,000	22,186-	16.78-
531800 Utilities										
531805 Water	120	120	120	120	120		120	120		
531810 Sewer	8,220	8,463	10,901	9,000	9,000	6,505	9,000	9,000		
531815 Electric	4,535	4,197	6,848	6,400	6,400	2,515	6,400	5,000	1,400-	21.88-
531840 Telephone - Cellu	4,155	5,260	4,761	4,400	4,400	2,028	4,400	4,800	400	9.09
531800 Utilities	17,030	18,040	22,630	19,920	19,920	11,048	19,920	18,920	1,000-	5.02-
531900 Contracted Service										
531905 Contracted Servic	48,114		95,720	11,000	11,000	24,272	24,272		11,000-	100.00-
531900 Contracted Service	48,114		95,720	11,000	11,000	24,272	24,272		11,000-	100.00-
531000 Purchased Services	535,568	440,599	781,900	363,129	383,879	167,050	341,380	262,920	100,209-	27.60-

Description	5-Yr Average 2018-2022	Actual Annual 2021	Actual Annual 2022	Board Adopted 2023	Amended Budget 2023	Current Year At June 30th	Current Year Projection	Dept Budget Request 2024	\$ Variance To 2023 Budget	% Chge To 2023 Bdgt
532100 Maintenance Servic										
532105 Disposal	132,626	158,915	120,777	139,101	139,101	41,485	110,000	139,101		
532120 Grounds	109,625	132,999	89,530	92,175	92,175	74,941	90,000	92,175		
532125 Electrical	2,798	5,435	1,202	2,700	2,700	6,974	8,000	2,700		
532130 Plumbing	4,345	3,477	4,391	1,950	1,950	1,020	1,950	2,950	1,000	51.28
532145 Structural	13,949	7,464	31,842	15,658	15,658	650	10,000	14,000	1,658-	10.59-
532100 Maintenance Servic	263,343	308,290	247,744	251,584	251,584	125,070	219,950	250,926	658-	.26-
532200 Maintenance of Equ										
532220 Equipment	263	1,314				70	70			
532225 Office Equipment	1,190	893	1,378	2,000	2,000	502	1,000	2,000		
532230 Vehicle	4,894	6,999	5,484	4,000	4,000	2,627	4,500	4,000		
532200 Maintenance of Equ	6,347	9,206	6,863	6,000	6,000	3,198	5,570	6,000		
532300 Repair Parts										
532305 General	1		3							
532315 Tires	141		705							
532300 Repair Parts	158		708							
532000 Repair & Maintenanc	269,849	317,497	255,314	257,584	257,584	128,269	225,520	256,926	658-	.26-
533000 General Operating										
533100 Advertising and Pr										
533105 Advertising	9,329	6,625	8,075	9,200	9,200	2,003	8,000	9,200		
533110 Printing	4,271	3,928	5,534	4,250	4,250	7,618	8,000	4,250		
533100 Advertising and Pr	13,607	10,552	13,609	13,450	13,450	9,621	16,000	13,450		
533200 Travel and Meals										
533205 Mileage - Employe	1,004	886	1,483	700	700	596	700	700		
533215 Meals - Employee	293		237	538	538	680	800	538		
533220 Lodging - Employe	1,776	518	1,113	3,188	3,188	1,920	2,500	3,188		
533235 Commercial Trans.	183	883		500	500			500		
533245 Seminars and Trai	2,331	1,853	2,457	2,92774	2,927	3,107	3,400	2,927		

Description	5-Yr Average 2018-2022	Actual Annual 2021	Actual Annual 2022	Board Adopted 2023	Amended Budget 2023	Current Year At June 30th	Current Year Projection	Dept Budget Request 2024	\$ Variance To 2023 Budget	% Chge To 2023 Bdgt
533200 Travel and Meals	5,588	4,139	5,291	7,853	7,853	6,303	7,400	7,853		
533300 Dues										
533305 Membership Dues	2,539	2,684	2,392	2,700	2,700	2,523	2,523	2,600	100-	3.70-
533300 Dues	2,539	2,684	2,392	2,700	2,700	2,523	2,523	2,600	100-	3.70-
533450 Fees & Permits										
533455 Licenses and Perm	1,587	1,306	3,001	1,000	1,000	1,839	2,000	1,000		
533470 Filing Fees	108	150		500	500	141	300	500		
533450 Fees & Permits	1,695	1,456	3,001	1,500	1,500	1,980	2,300	1,500		
533500 General Supplies										
533505 General	8,892	12,027	8,624	10,000	10,000	4,901	9,000	8,786	1,214-	12.14-
533532 Rural Numbering	5,212	6,404	3,548	5,500	5,500	2,392	5,500	5,500		
533535 Recreational	6,409	5,406	8,740	2,700	2,700	3,707	4,000	2,700		
533541 Food Prepared	65	67	58	300	300		300	300		
533500 General Supplies	20,578	23,904	20,970	18,500	18,500	11,000	18,800	17,286	1,214-	6.56-
533700 Office Supplies										
533705 Office	1,537	743	2,564	2,500	2,500	1,066	2,500	1,500	1,000-	40.00-
533710 Drafting	517	418		400	400		100	400		
533725 Postage	4,371	3,093	4,599	5,500	5,500	2,630	5,500	4,150	1,350-	24.55-
533700 Office Supplies	6,425	4,254	7,163	8,400	8,400	3,696	8,100	6,050	2,350-	27.98-
533800 Maintenance Suppli										
533820 Maintenance	6,524	2,156	16,313	4,000	4,000	2,172	4,000	4,000		
533825 Fuel - Gasoline	10,878	12,979	17,589	14,000	14,000	6,625	14,000	14,000		
533830 Fuel - Diesel	540	483	615	700	700	133	700	600	100-	14.29-
533832 Fuel - Propane	1,028	526	4,616	2,000	2,000	5,538	8,000	5,000	3,000	150.00
533835 Trees	125,889	139,891	123,452	115,000	115,000	122,674	122,674	115,000		
533800 Maintenance Suppli	144,860	156,036	162,585	135,700	135,700	137,142	149,374	138,600	2,900	2.14
533870 Books & Periodical										
533875 Subscriptions	649	137	2,213	20075	200	1,828	1,828	1,000	800	400.00

Description	5-Yr Average	Actual	Actual	Board	Amended	Current Year	Current Year	Dept Budget	\$ Variance To	% Chge To
	2018-2022	Annual 2021	Annual 2022	Adopted 2023	Budget 2023	At June 30th	Projection	Request 2024	2023 Budget	2023 Bdgt
533870 Books & Periodical	649	137	2,213	200	200	1,828	1,828	1,000	800	400.00
533900 Other						501	501			
533905 Taxes	1,583		17							
533908 Miscellaneous Exp	252		1,059							
533910.006 NMTTP	622		297							
533910.008 Stewardship F	76,752	73,406	71,409	71,409	71,409	21,834	60,000	71,409		
533925 Furniture Under \$	364		1,820	3,600	3,600		3,600		3,600-	100.00-
533928 Computer Sys \$500	12,902	6,096	41,099	4,609	4,609	3,793	4,000	26,228	21,619	469.06
533930 Equipment Under \$	36	182		455	455		455	455		
533900 Other	92,511	79,684	115,700	80,073	80,073	26,128	68,556	98,092	18,019	22.50
533000 General Operating	288,452	282,846	332,924	268,376	268,376	200,220	274,881	286,431	18,055	6.73
534000 Fixed Charges										
534100 Rentals										
534110 Rental of Land	827	847	936	900	900	526	900	900		
534115 Rental of Equipme	6,218	4,303	3,888	6,500	6,500	4,513	6,000	6,200	300-	4.62-
534100 Rentals	7,045	5,150	4,824	7,400	7,400	5,039	6,900	7,100	300-	4.05-
534200 Insurance										
534200 Insurance										
534000 Fixed Charges	7,045	5,150	4,824	7,400	7,400	5,039	6,900	7,100	300-	4.05-
535000 Bad Debt Expense										
535100 Bad Debt Expense	21	16								
535000 Bad Debt Expense	21	16								
530000 Operating Expenses	1,100,935	1,046,108	1,374,961	896,489	917,239	500,578	848,681	813,377	83,112-	9.27-
550000 Interdepartmental Ch										
551000 Employee Related Ch										

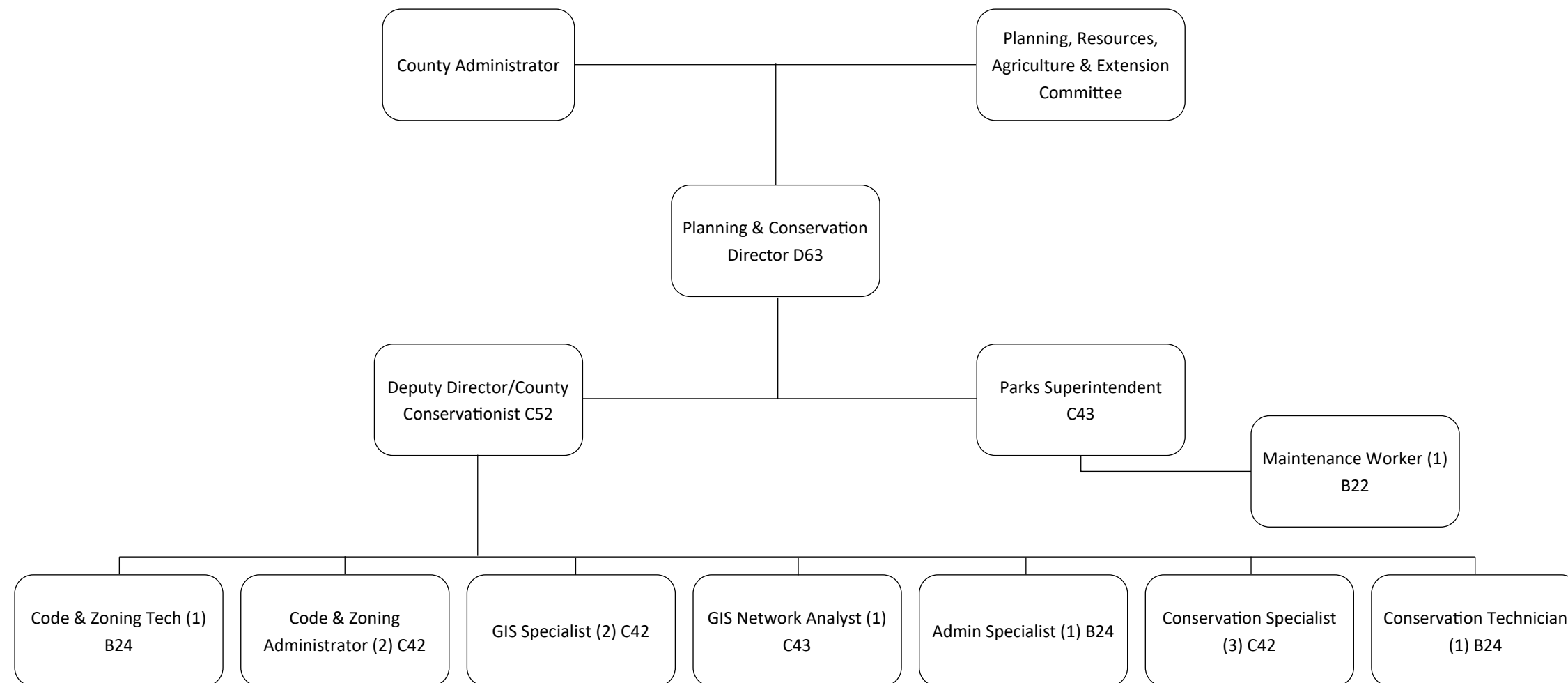
Description	5-Yr Average 2018-2022	Actual Annual 2021	Actual Annual 2022	Board Adopted 2023	Amended Budget 2023	Current Year At June 30th	Current Year Projection	Dept Budget Request 2024	\$ Variance To 2023 Budget	% Chge To 2023 Bdgt
551100 Benefits - General										
551105 Health Insurance	205,387	219,900	262,770	283,116	283,116	121,739	283,116	287,700	4,584	1.62
551110 Dental Insurance	4,938	4,694	5,724	6,104	6,104	2,600	6,104	5,845	259-	4.24-
551115 Group Life Insura	446	452	505	555	555	223	555	551	4-	.72-
551125 Worker Compensati	9,098	9,242	10,603	11,958	11,958	4,599	11,958	10,327	1,631-	13.64-
551100 Benefits - General	223,801	234,288	279,602	301,733	301,733	129,161	301,733	304,423	2,690	.89
551000 Employee Related Ch	223,801	234,288	279,602	301,733	301,733	129,161	301,733	304,423	2,690	.89
551900 Insurance Charges										
551905 General Liability	3,854	3,758	4,029	4,740	4,740	2,370	4,740	4,913	173	3.65
551910 Boiler Insurance	209	413	434	456	456	228	456	479	23	5.04
551915 Auto Insurance										
551916 Auto Collision	576	530	670	670	670	335	670	670		
551917 Auto Mutual	2,451	2,320	2,426	2,490	2,490	1,245	2,490	2,582	92	3.69
551915 Auto Insurance	3,027	2,850	3,096	3,160	3,160	1,580	3,160	3,252	92	2.91
551920 Property Insurance	4,720	5,220	5,508	5,466	5,466	2,733	5,466	5,571	105	1.92
551930 Deductible Escrow	807	762	858	1,125	1,125	563	1,125	1,350	225	20.00
551900 Insurance Charges	12,617	13,003	13,924	14,947	14,947	7,474	14,947	15,565	618	4.13
552000 Repairs & Maintenan										
552100 Repairs & Maintena										
552115 Maintenance Serv.	140	438	261							
552120 Vehicle Repair/Ma	71	160	40	400	400		400	400		
552125 Highway Departmen	91,436	151,364	76,272	22,731	22,731	27,609	31,000	29,980	7,249	31.89
552100 Repairs & Maintena	91,647	151,961	76,573	23,131	23,131	27,609	31,400	30,380	7,249	31.34
552000 Repairs & Maintenan	91,647	151,961	76,573	23,131	23,131	27,609	31,400	30,380	7,249	31.34
553000 System Operation Ch										
553100 System Operation C										
553105 Telephone	2,445	2,719	2,702	2,41377	2,413	1,207	2,413	2,615	202	8.37

Description	5-Yr Average 2018-2022	Actual Annual 2021	Actual Annual 2022	Board Adopted 2023	Amended Budget 2023	Current Year At June 30th	Current Year Projection	Dept Budget Request 2024	\$ Variance To 2023 Budget	% Chge To 2023 Bdgt
553115 Telephone - Long	30	1	1	1	1		1	1		
553135 Printing & Duplic	1,014	962	1,155	1,600	1,600	658	1,600	1,600		
553150 Data Processing S	83,878	58,466	63,233	68,964	68,964	34,482	68,964	74,937	5,973	8.66
553100 System Operation C	87,370	62,148	67,091	72,978	72,978	36,347	72,978	79,153	6,175	8.46
553000 System Operation Ch	87,370	62,148	67,091	72,978	72,978	36,347	72,978	79,153	6,175	8.46
556000 Other Interdepartme										
556100 Other Interdepartm										
556110 Bonding	16	16	16	16	16	8	16	16		
556145 Other	258	300	225	300	300	300	300	300		
556100 Other Interdepartm	727	316	241	316	316	308	316	316		
556000 Other Interdepartme	727	316	241	316	316	308	316	316		
550000 Interdepartmental Ch	416,162	461,717	437,432	413,105	413,105	200,900	421,374	429,837	16,732	4.05
560000 Capital Outlay										
563000 Building										
563000 Building	3,544									
564000 Building Improvemen										
564015 Bldg. Improve. - 1	8,456		42,281							
564000 Building Improvemen	8,456		42,281							
564500 Other Improvements										
564520 Improve. Non Bldg	7,244	36,222								
564500 Other Improvements	7,244	36,222								
564700 Infrastructure										
564700 Infrastructure										
564800 Infrastructure Impr										

Description	5-Yr Average 2018-2022	Actual Annual 2021	Actual Annual 2022	Board Adopted 2023	Amended Budget 2023	Current Year At June 30th	Current Year Projection	Dept Budget Request 2024	\$ Variance To 2023 Budget	% Chge To 2023 Bdgt
564800 Infrastructure Impr										
565000 Machinery & Equipme										
565010 Mach. & Equip. - 1	9,083		45,416	35,000	35,000	26,950	26,950		35,000-	100.00-
565000 Machinery & Equipme	9,083		45,416	35,000	35,000	26,950	26,950		35,000-	100.00-
566000 Office Furniture &										
566000 Office Furniture &										
566100 Communications Equi										
566100 Communications Equi										
566200 Computer Equipment										
566206 Computer Equipment	4,117	14,817	5,766			64,334	64,334			
566200 Computer Equipment	4,117	14,817	5,766			64,334	64,334			
567000 Vehicles				47,000	47,000				47,000-	100.00-
567004 Vehicles, Trucks,	30,021		35,604				47,000			
567000 Vehicles	30,021		35,604	47,000	47,000		47,000		47,000-	100.00-
560000 Capital Outlay	63,302	51,038	129,067	82,000	82,000	91,284	138,284		82,000-	100.00-
570000 Depreciation										
575000 Machinery & Equip D										
575000 Machinery & Equip D										
570000 Depreciation										
500000 Expense/Expenditure	2,480,522	2,481,077	2,930,353	2,511,839	2,532,589	1,246,284	2,528,722	2,356,150	155,689-	6.20-
600000 Other Financing Sourc										
630000 Opt'g Transfers from										
631000 General Fund	880-	4,399-								
631500 Land Records Usage	86,492-	42,490-	176,043-	15,609-	15,609-	18,144-	82,478-	45,228-	29,619-	189.76
630000 Opt'g Transfers from	87,371-	46,888-	176,043-	15,60979	15,609-	18,144-	82,478-	45,228-	29,619-	189.76

Description	5-Yr Average 2018-2022	Actual Annual 2021	Actual Annual 2022	Board Adopted 2023	Amended Budget 2023	Current Year At June 30th	Current Year Projection	Dept Budget Request 2024	\$ Variance To 2023 Budget	% Chge To 2023 Bdgt
600000 Other Financing Sourc	87,371-	46,888-	176,043-	15,609-	15,609-	18,144-	82,478-	45,228-	29,619-	189.76
700000 Other Financing Uses										
720000 Transfer to Other Fu										
722000 Special Revenue Fun										
722000 Special Revenue Fun										
726000 Internal Services F										
726000 Internal Services F	780									
720000 Transfer to Other Fu	5,780									
700000 Other Financing Uses	5,780									
Subtotal	30,329-	162,974-	83,263		20,750	72,611	5,649-			
800000 Net Position										
810000 Net Position										
810000 Net Position										
820000 Fund Balance										
820125 Use of FB for Subse					20,750-		20,750-			
820000 Fund Balance					20,750-		20,750-			
800000 Net Position					20,750-		20,750-			
00195 County Planning & Resou	30,329-	162,974-	83,263			72,611	26,399-			100.00-
Current Change in Fund Balance	30,329-	162,974-	83,263			72,611	26,399-			

Sheboygan County Planning & Conservation 2023 Table of Organization



Capital Outlay Request for 2024 - \$5000+

Listed In Order of Priority

Department: Planning & Conservation

<u>ACCOUNT NO.</u>	<u>ITEM DESCRIPTION</u>	<u>TOTAL COST OF ITEM(S)</u>	<u>REIMBURSEMENT AMOUNT</u>	<u>JUSTIFICATION</u>	<u>ODOMETER READING</u>	<u>SOURCE OF REIMBURSEMENT</u>	<u>REIMBURSE ACCOUNT</u>	<u>A / R</u>	<u>REPLACED ASSET #</u>	<u>ANTICIPATED ACQUISITION DATE</u>
125.532145	Tuck Point Shoreland 400 Bridge Piers	\$60,000	\$0	Bridge inspections require tuckpointing of the bridge piers. Internal crews do not have the equipment to properly complete the repair in the water.	N/A		N/A		N/A	8/1/2024
132.567000	New Trailer	\$11,000	\$1,000	Old trailer is beyond useful life, starting to cost a lot for repairs.	N/A	Sale of old trailer	132.466135			1/1/2024
<hr/>										
Grand Total Amounts		<u>\$ 71,000.00</u>	<u>\$ 1,000.00</u>							

EQUIPMENT REQUEST FOR 2024 -- COMPUTER AND SOFTWARE ONLY

Listed in Order of Priority

Account to use: 533928 for Computer System/Eq from \$500 thru \$4999

Department: Planning & Conservation

Account No: 533928

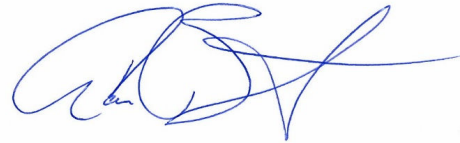
<u>ACCOUNT NO.</u>	<u>ITEM DESCRIPTION</u>	<u>TOTAL COST OF ITEM(S)</u>	<u>REIMBURSEMENT AMOUNT</u>	<u>A / R</u>	<u>JUSTIFICATION</u>	<u>INDIVIDUAL</u>	<u>REPLACE ASSET</u>
132.533928	New Machines (3)	\$ 5,228.40 \$ -	\$ 5,228.40 \$ -	132.631500	Current machines are at or above the 5 year interval, and/or bog down with use of GIS applications	Brault, Tasche, Brauer	2018057, 2018066, 2020071
132.533928	GIS Host RAM/Licenses	\$ 6,000.00 \$ -	\$ 6,000.00 \$ -	132.631500	Additional RAM and backup software on GIS Host for 2024 servers	All County GIS Users	
Grand Total Amounts		\$ 11,228.40	\$ 11,228.40				

RETURN TO CHRIS LEWINSKI, INFORMATION TECHNOLOGY DIRECTOR

NOTE:

When requesting printers please indicate all the features needed for that unit:

Christopher S. Lewinski
IT Division Approval



Requesting Department Head Signature

Furniture Request (Non-Operational) for 2024 - \$0 - \$4999

Listed In Order of Priority

Department: Planning & Conservation

<u>ACCOUNT NO.</u>	<u>ITEM DESCRIPTION</u>	<u>AGE OF ITEM BEING REPLACED</u>	<u>TOTAL COST OF ITEM(S)</u>	<u>JUSTIFICATION</u>	<u>A / R</u>
132.533925	New Chairs (9)	Varies	\$ 3,375.00	Of the 9 chairs requested, 6 are for our conference room. The chairs in our conference room have been where chairs in this building have gone to die. Most are ducted taped. Some don't have functionality left in them...one you are leaning back in because it won't fully sit upright any longer. They served the taxpayer well, but it is time to part ways as they are becoming a safety hazard in some cases. The other 3 replace various office personnel's desk chairs which are in about the same shape as our conference chairs.	

Grand Total Amounts

\$ 3,375.00

JDE Object Account	Fee	Current Charge	Proposed	% change	Unit	Date of Last Increase	Prior Fee	Who can Approve Change	Why Proposing a Change?	Taxable (Y/N)
435100	Boat launch - resident daily	4.00			per day	1/1/2011		Liaison Committee		Y
435100	Boat launch - resident annual	16.00			per year	1/1/2011		Liaison Committee		Y
435100	Boat launch - non-resident daily	6.00			per day	1/1/2011		Liaison Committee		Y
435100	Boat launch - non-resident annual	24.00			per year	1/1/2011		Liaison Committee		Y
435155	Shoreland Permit - renewal/transfer/amendment	55.00	100.00	82%	each	1/1/2013		Liaison Committee	Make consistent with sanitary program	N
435155	Sanitary Ordinance - maintenance program administration	16.50			each	1/1/2021		County Board		N
435155	County Plat Review	360.00			each	1/1/2023		Liaison Committee		N
435155	Replat Review	360.00			each	1/1/2023		Liaison Committee		N
435155	Conservation Subdivision Review	135.00			each	1/1/2023		Liaison Committee		N
435155	Subdivision Ordinance - certified survey map review	275.00			each	1/1/2023		Liaison Committee		N
435155	Soil Test Review (W/out CSM)	20.00			each	1/1/2019		Liaison Committee		N
435155	Board of Adjustments	550.00	575.00	5%	each	1/1/2020		County Board	More inline with peer counties and the costs of holding a hearing	N
435950	Nonmetallic Mining Permit - unreclaimed Acres 1-5	180.00			each	1/1/2020		County Board		N
435950	Nonmetallic Mining Permit - unreclaimed Acres 6-10	355.00			each	1/1/2020		County Board		N
435950	Nonmetallic Mining Permit - unreclaimed Acres 11-15	530.00			each	1/1/2020		County Board		N
435950	Nonmetallic Mining Permit - unreclaimed Acres 16-25	705.00			each	1/1/2020		County Board		N
435950	Nonmetallic Mining Permit - unreclaimed Acres 26-50	815.00			each	1/1/2020		County Board		N
435950	Nonmetallic Mining Permit - unreclaimed Acres 51 or more	875.00			each	1/1/2020		County Board		N
435950	Erosion Control & Stormwater Management Permit - Land Disturbance	100 + 40/acre of land disturbed			each	1/1/2020		Liaison Committee		N
435950	Erosion Control & Stormwater Management Permit	200 + 40/lot			each	1/1/2020		Liaison Committee		N
435155	Sanitary Permit - conventional system	480.00			each	1/1/2020		Liaison Committee		N
435155	Sanitary Permit - tank replacement	380.00			each	1/1/2020		Liaison Committee		N
435155	Sanitary Permit - inground pressure system	500.00			each	1/1/2021		Liaison Committee		N
435155	Sanitary Permit - at grade/mound/sand filter system	620.00			each	1/1/2020		Liaison Committee		N
435155	Sanitary Permit - individual site design	680.00			each	1/1/2020		Liaison Committee		N
435155	Sanitary Permit - experimental systems	780.00			each	1/1/2020		Liaison Committee		N
435155	Sanitary Permit - holding tanks <3000 gpd	430.00			each	1/1/2021		Liaison Committee		N
435155	Sanitary Permit - renewal/transfer	100.00			each	1/1/2020		Liaison Committee		N
435155	Citation Administration Fee	75.00			each	1/1/2020		Liaison Committee		N
435155	Shoreland Permit	255.00			each	1/1/2020		Liaison Committee		N
435155	Shoreland Conditional Use (in addition to permit fee)	655.00			each	1/1/2020		Liaison Committee		N
435155	Rezoning Request	655.00			each	1/1/2020		Liaison Committee		N
435155	Variance Request	325.00			each	1/1/2020		Liaison Committee		N
451405	Address Assignment	30.00			each	1/1/2020		Liaison Committee		Y
435155	Shoreland Permit - w/mitigation option	355.00			each	1/1/2020		Liaison Committee		N
435155	Shoreland Permit - floodplain development	330.00			each	1/1/2020		Liaison Committee		N
435155	Shoreland Permit - Staff Drawing	200.00			each	1/1/2020		Liaison Committee		N
435155	Sanitary Permit - Drainfield Replacement	380.00			each	1/1/2020		Liaison Committee		N
435155	Sanitary Permit - Existing System-Addition of Pretreatment Unit Only/Filter Installation	230.00			each	1/1/2020		Liaison Committee		N
435950	Animal Waste Storage Permit - Storage 0-300 animals	605.00			other	1/1/2020		Liaison Committee		N
435950	Animal Waste Storage Permit - Storage >300 animals	1,250.00			other	1/1/2020		Liaison Committee		N
435950	Animal Waste Storage Permit - Modification 0-300 animals	255.00			other	1/1/2020		Liaison Committee		N
435950	Animal Waste Storage Permit - Modification >300 animals	505.00			other	1/1/2020		Liaison Committee		N
435950	Animal Waste Storage Permit - Feedlots	205.00			other	1/1/2020		Liaison Committee		N
435950	Animal Waste Storage Permit - Facility Closure	205.00			other	1/1/2020		Liaison Committee		N
435155	Ordinance Amendment Request	675.00			each	1/1/2020		Liaison Committee		N
451405	GPS Tile Map	40.00			each	1/1/2020		Department		N

JDE Object Account	Fee	Current Charge	Proposed	% change	Unit	Date of Last increase	Prior Fee	Who can Approve Change	Why Proposing a Change?	Taxable (Y/N)
435155	Subdivision Ordinance - preliminary plat review	455 + 4/acre			each	1/1/2020		Liaison Committee		N
435155	Subdivision Ordinance - final plat review	255 + 4/acre			each	1/1/2020		Liaison Committee		N
435205	Household Hazardous Waste - Hazardouse Waste	20.00			per persor	1/1/2023		Liaison Committee		N
435155	County Sanitary Permit - reconnection	180.00			each	1/1/2021		Liaison Committee		N
435155	County Sanitary Permit - pipe repair/replacement/suction line	180.00			each	1/1/2021		Liaison Committee		N
435155	Sanitary Permit - non plumbing system	180.00			each	1/1/2021		Liaison Committee		N
435155	Sanitary Permit - abandonment permit	35.00			each	1/1/2021		Liaison Committee		N
435155	Shoreland Permit - Accessory Structure >300' from OHWM & out of flood plain	80.00	-		each	1/1/2021		Liaison Committee		N
435155	County Sanitary Permit - pipe repair/replacement-permit issued aft	75.00			each	1/1/2021		Liaison Committee		N
435205	Household Hazardous Waste - Electronics	40.00			per persor	1/1/2021		Liaison Committee		N



SHEBOYGAN COUNTY

Jayna Hintz

Area Extension Director, Extension-UW Division of Madison

To: Finance Committee

From: Jayna Hintz, Area Extension Director & Cindy Sarkady, Area Extension Director, UW- Madison -Division of Extension

Date: August 23, 2023

Re: Proposed 2024 Budget for UW- Madison -Division of Extension, Sheboygan County

The Extension Sheboygan County staff is pleased to submit this proposed budget for January-December 2024. We have met our 2024 levy target of \$407,854. The Extension, Sheboygan County- University of Wisconsin Office is the local source of information for the University of Wisconsin system. The professional staff are University Educators jointly employed by Sheboygan County, the State of Wisconsin, and the United States Department of Agriculture.

The 2024 Property Tax Levy and revenue generated through the programs of UW-Extension provide support for our services and programs.

Department Goal:

UW- Madison -Division of Extension, Sheboygan County will continue to support personal growth, professional success and organizational effectiveness through formal and informal learning opportunities while addressing the changing needs of Sheboygan County by conducting, applying, and conveying relevant university research.

Key Performance Measures:

Extension, Sheboygan County measures educational outcomes based on program areas. We also measure program success through program evaluations, situational analysis, and by attendance of educational programs. We monitor the data through a statewide database called Recording Results which includes the demographics of our program participants and outcome statements. The data contributes to re-evaluating our program delivery and focus as well as identifies issues, trends, or needs of the county. We share the information through annual reports, monthly impact reports, staff meetings, Plans of Work and in performance evaluations.

Significant line-item changes from the 2024 budget include: an increase in the State 136 Educator contracts, from 184,600 to 193,087, the 3% increase is based on the added cost of doing business. In addition, last year the marketing position was found not to be at parity. In 2023 the state paid for the full parity increase for the marketing position. This year and going forward the state is sharing the parity increase. We have a slight increase in professional development based on the need for training two new educators hired in 2023. We continue to increase efficiency utilizing technology and the resources available through the University of Wisconsin System.

Performance Measurements
Department UW Madison Division of Extension Sheboygan
Outcomes Based - Measuring/Assessing Programs

4-H Youth Development

Measurement 1
Description of measurement Utilize national and statewide 4-H marketing resources adapted and featuring Sheboygan County 4-H youth, volunteers, and successes on a weekly basis within social media and a monthly basis within the press and radio, to result in 4-H being identified by the community and key stakeholders within our County as the premier youth development program.
What is being gauged, measured? Inquiries about 4-H and enrollment numbers of members and leaders is being measured.
How is it being monitored/measured? This traffic is counted as inquiries and also enrollments and re-enrollments.
Outcomes? Between 2021 and 2022 we have an increase of 59 New Youth Members recruited. We increased retention of members between 2021 and 2022 by 7.2%.
How is it enhancing our operations/success Increased number of families impacted by the 4-H Youth Development Program results in prosocial activities, healthy communities and strong family bonds.
Decisions made from the information

Community Youth Development

Measurement 2
Description of measurement Present a Youth Government Day in person for the first time since COVID; identify at least one County staff person willing to involve youth in governance partnership; identify at least one youth for partnership. Continue resource fairs with Sheboygan Outreach Coalition (formerly Sheboygan United).
What is being gauged, measured? Capacity for youth adult partnership in adults; interest in civic engagement in youth; community interest in outreach to underserved communities
How is it being monitored/measured? Adult participation in Youth Govt Day events; youth post-assessment, community attendance at fairs
Outcomes? Youth Government Day had robust attendance of 22 youth. Impact statement created. Several youth requested an additional annual event and feedback was extremely positive. No budget for lunch available and adults lack capacity to engage on ongoing basis. Community participation is best when fairs are in schools; 150 kids and parents attending the March Sheridan Elementary event.
How is it enhancing our operations/success Sheboygan Outreach Collective created many community partnerships for Extension that supported other programs such as UW 175th event. Youth Government Day demonstrated Extension value in providing civic engagement opportunities
Decisions made from the information Try to program an additional Youth Govt. Day. Need lunch funds.

Agriculture Dairy

Measurement 3
Description of measurement Develop educational resources (presentations, factsheets, print media, etc.) and provide expertise for farmers and agribusinesses to increase their knowledge and adopt best management practices to improve farm business viability, environmental sustainability, and protect food safety while maintaining animal welfare and well-being.
What is being gauged, measured? Increase in knowledge and adoption of best management practices to improve dairy production, animal health, and animal welfare in dairy cattle.
How is it being monitored/measured? Post-meeting/webinar evaluation and/or testimonials.
Outcomes? In 2022 educational resources developed: 4 popular press articles, 15 factsheets, 6 presentations related to calf management, animal welfare, and feed efficiency. Provide expertise and knowledge through WI Dairy & Beef Cattle Welfare Conference; Annual CAFO (Confined Animal Feeding Operations) Updates; and 7 webinars. 1 on-farm research project regarding hoof health and environmental sustainability.
How is it enhancing our operations/success Strengthen farm viability and agriculture industry (farmers, employees, agribusiness professionals, etc.) in Sheboygan County so the industry may continue contributing to the county's economic activity.
Decisions made from the information Develop and refine educational programs and on-farm research needed to support and strengthen the Sheboygan County dairy industry.

Agriculture Crops

Measurement 4
Description of measurement Expand Agricultural programming regionally to farmers and producers on crop production and best practices (New Hire started May 22, 2023).
What is being gauged, measured? Producer participation in regional and state programming (in-person & virtual) and adoption of best practices related to soil health and crop management that improves crop production and soil management.
How is it being monitored/measured? Post meeting/webinar evaluation, testimonials
Outcomes? In 2022 the annual Agronomy Day served as a great resource for producers as they planned for the 2022 crop year. Scaling that event on a more regional event moving forward will provide a broader reach to share the message from state specialists to the producers in our area.
How is it enhancing our operations/success Improving crop production practices benefits a wide variety of people in Sheboygan County we recognize better water quality, soil health, crop quality and overall producer success.
Decisions made from the information Focus on developing educational programs and research that provides support to Sheboygan County crop and livestock producers.

Human Development and Relationship

Measurement 5
Description of measurement Focus on expanding Life Span and Financial Security Education (New Hire starts on July 17, 2023).
What is being gauged, measured?
How is it being monitored/measured?
Outcomes?
How is it enhancing our operations/success
Decisions made from the information

Community Development

Measurement 6
Description of measurement Provide groundwater and private well education through a local well water testing event in the Town of Rhine to be held in cooperation with Sheboygan County Planning and Conservation, and the certified lab at UW-Stevens Point.
What is being gauged, measured? Participation statewide typically averages about 10% of households. For the Town of Rhine, this would mean the participation of about 90 households when the event is held in October.
How is it being monitored/measured? A log of participants will be kept.
Outcomes? Participants will receive written test results, explanations of what the numbers mean, and troubleshooting help if there are issues. Ultimately, awareness regarding well water quality will be increased.
How is it enhancing our operations/success Comments from past participants over the past 15 years have been overwhelmingly positive. Participants often express gratitude for the opportunity that Extension is providing.
Decisions made from the information Participants are likely to take steps to address water quality issues, if any.

FoodWise

Measurement 7
Description of measurement By September 2024, FoodWise eligible parents of young children will have increased knowledge of and/or access to healthy foods as a result of multi-level interventions.
What is being gauged, measured? Increased knowledge/awareness of healthy foods; increased consumption of/access to healthy foods
How is it being monitored/measured? Evaluations Class attendance
Outcomes? FoodWise program has taught 4,093 participants (duplicated contacts) during 315 classes. In addition to classes, indirect education has been provided to parents of young children via take-home handouts. Sessions included in-class, virtual, grocery store tours, farmers market tours, and parent/child cooking classes. No evaluations returned from parents of Head Start and the school district.
How is it enhancing our operations/success FoodWise advances healthy eating habits, active lifestyles, and healthy community environments for families with limited incomes through nutrition at the individual, community, and systems level.
Decisions made from the information Will continue to partner with local agencies to provide nutrition education classes to promote healthy eating,

County Department Level 7 w/o CP

For 2024

Description	5-Yr Average 2018-2022	Actual Annual 2021	Actual Annual 2022	Board Adopted 2023	Amended Budget 2023	Current Year At June 30th	Current Year Projection	Dept Budget Request 2024	\$ Variance To 2023 Budget	% Chge To 2023 Bdgt
00194 UW Extension										
400000 Revenues										
410000 Taxes										
411000 Property Tax Levy										
411100 Property Tax - Rea	419,990-	413,450-	408,443-	403,299-	403,299-	201,648-	403,299-	407,854-	4,555-	1.13
411000 Property Tax Levy	419,990-	413,450-	408,443-	403,299-	403,299-	201,648-	403,299-	407,854-	4,555-	1.13
410000 Taxes	419,990-	413,450-	408,443-	403,299-	403,299-	201,648-	403,299-	407,854-	4,555-	1.13
420000 Intergovernmental Re										
423000 State Grants										
423675 Other State Paymen										
423675 Other State Paymen	1,139-									
423000 State Grants	1,139-									
426000 Chges - Other Local										
426100 General Government										
426100 General Government										
426000 Chges - Other Local										
420000 Intergovernmental Re	1,139-									
450000 Public Charges for S										
451000 General Government										
451400 Other General Gove										
451410 Printing and Dupl	3,887-	2,066-	2,815-	5,000-	5,000-	789-	2,000-	5,000-		
451425 Educational Cert/	9,290-	4,280-	8,875-	7,800-	7,800-	580-	580-	7,800-		
451400 Other General Gove	13,179-	6,346-	11,690-	12,800-	12,800-	1,369-	2,580-	12,800-		
451000 General Government	13,179-	6,346-	11,690-	12,800-	12,800-	1,369-	2,580-	12,800-		
457000 Conservation and De										
457150 Soil Sample Fee	303-	185-	453-	500-	500-	202-	300-	500-		
457160 Water Testing Fee	3,784-	5,808-	8,276-	5,500 ⁹²	5,500-		5,400-	4,000-	1,500	27.27-

County Department Level 7 w/o CP

For 2024

Description	5-Yr Average 2018-2022	Actual Annual 2021	Actual Annual 2022	Board Adopted 2023	Amended Budget 2023	Current Year At June 30th	Current Year Projection	Dept Budget Request 2024	\$ Variance To 2023 Budget	% Chge To 2023 Bdgt
457000 Conservation and De	4,087-	5,993-	8,729-	6,000-	6,000-	202-	5,700-	4,500-	1,500	25.00-
450000 Public Charges for S	17,266-	12,339-	20,419-	18,800-	18,800-	1,571-	8,280-	17,300-	1,500	7.98-
460000 Interest and Other R										
461000 Interest Income	379-	58-	477-	150-	150-	855-	1,399-	150-		
465000 Donations										
465000 Donations	7-									
466000 Other Miscellaneous										
466100 Publication Sales	13-	60-								
466121 Postage Reimburse	5,924-	4,597-	6,543-	7,285-	7,285-	3,316-	7,285-	7,285-		
466125 Miscellaneous Reim	4,762-	7,404-	388-	5,000-	5,000-	1,218-	6,308-	5,000-		
466200 Employee Reimburse										
466200 Employee Reimburse										
466000 Other Miscellaneous	10,698-	12,061-	6,931-	12,285-	12,285-	4,534-	13,593-	12,285-		
460000 Interest and Other R	11,084-	12,120-	7,407-	12,435-	12,435-	5,389-	14,993-	12,435-		
470000 Interdepartmental Re										
473000 System Operation Re										
473000 System Operation Re										
476000 Other Interdepartme										
476000 Other Interdepartme										
470000 Interdepartmental Re										
400000 Revenues	449,479-	437,909-	436,269-	434,534-	434,534-	208,608-	426,572-	437,589-	3,055-	.70
500000 Expense/Expenditure										
510000 Personnel Related Ex										
511000 Wages										
511100 General										
511105 Regular	90,141	73,819	81,302	94,544	94,544	47,498	94,544	98,901	4,357	4.61
511100 General	90,141	73,819	81,302	94,544 ⁹³	94,544	47,498	94,544	98,901	4,357	4.61

County Department Level 7 w/o CP

For 2024

Description	5-Yr Average 2018-2022	Actual Annual 2021	Actual Annual 2022	Board Adopted 2023	Amended Budget 2023	Current Year At June 30th	Current Year Projection	Dept Budget Request 2024	\$ Variance To 2023 Budget	% Chge To 2023 Bdgt
511800 Temporary Help										
511800 Temporary Help										
511000 Wages	90,141	73,819	81,302	94,544	94,544	47,498	94,544	98,901	4,357	4.61
512000 Benefits										
512100 General										
512105 Social Security	6,087	5,013	4,985	6,996	6,996	2,973	6,926	7,318	322	4.60
512110 Retirement (Emplo	5,653	4,486	5,320	6,089	6,089	3,052	6,089	6,479	390	6.40
512100 General	11,739	9,499	10,305	13,085	13,085	6,025	13,015	13,797	712	5.44
512000 Benefits	11,739	9,499	10,305	13,085	13,085	6,025	13,015	13,797	712	5.44
510000 Personnel Related Ex	101,880	83,318	91,606	107,629	107,629	53,523	107,559	112,698	5,069	4.71
530000 Operating Expenses										
531000 Purchased Services										
531100 Professional Servi										
531105 Consulting	2,453	3,250	600	1,000	1,000				1,000-	100.00-
531215 Teacher	189,106	181,794	165,223	184,600	184,600	92,300	123,067	193,087	8,487	4.60
531235 DP - Software Mai	59		296	300	300	306	312	312	12	4.00
531246 Systems Support C	559	500	500	500	500	650	650	650	150	30.00
531100 Professional Servi	192,178	185,544	166,618	186,400	186,400	93,256	124,029	194,049	7,649	4.10
531400 Other Outside Serv										
531430 Lab Analysis	4,610	6,327	11,391	6,000	6,000	57	5,300	4,200	1,800-	30.00-
531400 Other Outside Serv	4,610	6,327	11,391	6,000	6,000	57	5,300	4,200	1,800-	30.00-
531500 Client Services										
531500 Client Services										
531800 Utilities										
531830 Telephone	3,360	4,200								
531840 Telephone - Cellu	2,328	2,023	2,116	2,100	2,100	667	1,450	1,050	1,050-	50.00-
531800 Utilities	5,688	6,223	2,116	2,100	2,100	667	1,450	1,050	1,050-	50.00-

County Department Level 7 w/o CP

For 2024

Description	5-Yr Average 2018-2022	Actual Annual 2021	Actual Annual 2022	Board Adopted 2023	Amended Budget 2023	Current Year At June 30th	Current Year Projection	Dept Budget Request 2024	\$ Variance To 2023 Budget	% Chge To 2023 Bdgt
531000 Purchased Services	202,476	198,095	180,125	194,500	194,500	93,980	130,779	199,299	4,799	2.47
532000 Repair & Maintenan										
532100 Maintenance Servic										
532100 Maintenance Servic										
532200 Maintenance of Equ										
532220 Equipment	169		847							
532225 Office Equipment	4,880	3,269	6,166	7,000	7,000	2,610	6,000	7,000		
532200 Maintenance of Equ	5,049	3,269	7,014	7,000	7,000	2,610	6,000	7,000		
532300 Repair Parts										
532300 Repair Parts										
532000 Repair & Maintenan	5,049	3,269	7,014	7,000	7,000	2,610	6,000	7,000		
533000 General Operating										
533100 Advertising and Pr										
533105 Advertising	98	291		250	250		250	250		
533110 Printing	227		101							
533100 Advertising and Pr	325	291	101	250	250		250	250		
533200 Travel and Meals										
533205 Mileage - Employe	5,112	3,067	5,011	9,500	9,500	1,223	5,350	3,908	5,592-	58.86-
533215 Meals - Employee	35			265	265				265-	100.00-
533220 Lodging - Employe	439	630	180	2,127	2,127		2,127	2,250	123	5.78
533235 Commercial Trans.	193	226		300	300				300-	100.00-
533245 Seminars and Trai	1,015	666	236	2,505	2,505	170	2,350	2,570	65	2.59
533200 Travel and Meals	6,794	4,590	5,427	14,697	14,697	1,393	9,827	8,728	5,969-	40.61-
533300 Dues										
533305 Membership Dues	845	804	580	1,120	1,120	115	1,120	1,430	310	27.68
533300 Dues	845	804	580	1,120	1,120	115	1,120	1,430	310	27.68
533450 Fees & Permits										
533450 Fees & Permits										

County Department Level 7 w/o CP

For 2024

Description	5-Yr Average 2018-2022	Actual Annual 2021	Actual Annual 2022	Board Adopted 2023	Amended Budget 2023	Current Year At June 30th	Current Year Projection	Dept Budget Request 2024	\$ Variance To 2023 Budget	% Chge To 2023 Bdgt
533500 General Supplies										
533505 General	112	342				132				
533540 Food	2,832		3,759	3,500	3,500	78	250	3,500		
533500 General Supplies	2,944	342	3,759	3,500	3,500	209	250	3,500		
533700 Office Supplies										
533705 Office	4,620	2,884	4,397	5,000	5,000	3,366	5,000	5,000		
533720 Shipping	112	143	135	200	200	91	200	200		
533725 Postage	5,591	4,597	6,543	7,250	7,250	2,270	7,250	7,250		
533700 Office Supplies	10,349	7,624	11,075	12,450	12,450	5,727	12,450	12,450		
533800 Maintenance Suppli										
533800 Maintenance Suppli										
533870 Books & Periodical										
533875 Subscriptions	350	345	323	300	300	197	300	300		
533890 Books	54	138	71	100	100		100	100		
533895 Pamphlets	1,003			1,000	1,000				1,000-	100.00-
533870 Books & Periodical	1,406	483	394	1,400	1,400	197	400	400	1,000-	71.43-
533900 Other										
533923 Noncap Off F&E >	1,053	4,793	472							
533928 Computer Sys \$500	2,852	3,287	4,758	2,786	2,786	3,007	3,007	1,085	1,701-	61.06-
533900 Other	3,948	8,080	5,230	2,786	2,786	3,007	3,007	1,085	1,701-	61.06-
533000 General Operating	26,612	22,214	26,566	36,203	36,203	10,648	27,304	27,843	8,360-	23.09-
534000 Fixed Charges										
534100 Rentals										
534115 Rental of Equipme	11,338	11,172	11,172	11,172	11,172	5,586	11,172	11,172		
534100 Rentals	11,338	11,172	11,172	11,172	11,172	5,586	11,172	11,172		
534000 Fixed Charges	11,338	11,172	11,172	11,172	11,172	5,586	11,172	11,172		
530000 Operating Expenses	245,475	234,750	224,878	248,875 ⁹⁶	248,875	112,825	175,255	245,314	3,561-	1.43-

Description	5-Yr Average 2018-2022	Actual Annual 2021	Actual Annual 2022	Board Adopted 2023	Amended Budget 2023	Current Year At June 30th	Current Year Projection	Dept Budget Request 2024	\$ Variance To 2023 Budget	% Chge To 2023 Bdgt
550000 Interdepartmental Ch										
551000 Employee Related In										
551100 Benefits - General										
551105 Health Insurance	41,951	36,978	49,616	51,408	51,408	23,722	51,408	54,216	2,808	5.46
551110 Dental Insurance	1,299	1,029	1,290	1,300	1,300	600	1,300	1,300		
551115 Group Life Insura	51	41	47	53	53	24	53	55	2	3.77
551125 Worker Compensati	168	145	310	145	145	63	607	134	11-	7.59-
551100 Benefits - General	44,048	38,193	51,263	52,906	52,906	24,409	53,368	55,705	2,799	5.29
551000 Employee Related In	44,048	38,193	51,263	52,906	52,906	24,409	53,368	55,705	2,799	5.29
551900 Insurance Charges										
551905 General Liability	851	792	792	776	776	388	776	804	28	3.61
551920 Property Insurance	845	1,056	1,114	1,088	1,088	544	1,088	1,109	21	1.93
551930 Deductible Escrow	109	99	105	121	121	61	121	145	24	19.83
551900 Insurance Charges	1,805	1,947	2,011	1,985	1,985	992	1,985	2,058	73	3.68
552000 Repairs & Maintenan										
552100 Repairs & Maintena										
552100 Repairs & Maintena										
552000 Repairs & Maintenan										
553000 System Operation Ch										
553100 System Operation C										
553105 Telephone	258		1,292	1,197	1,197	598	1,197	1,298	101	8.44
553135 Printing & Duplic	448	322	97	500	500	253	500	500		
553150 Data Processing S	23,759	21,273	23,552	21,442	21,442	10,722	21,442	20,016	1,426-	6.65-
553100 System Operation C	24,472	21,595	24,941	23,139	23,139	11,573	23,139	21,814	1,325-	5.73-
553000 System Operation Ch	24,472	21,595	24,941	23,139	23,139	11,573	23,139	21,814	1,325-	5.73-
556000 Other Interdepartme										
556100 Other Interdepartm										
556100 Other Interdepartm										

County Department Level 7 w/o CP

For 2024

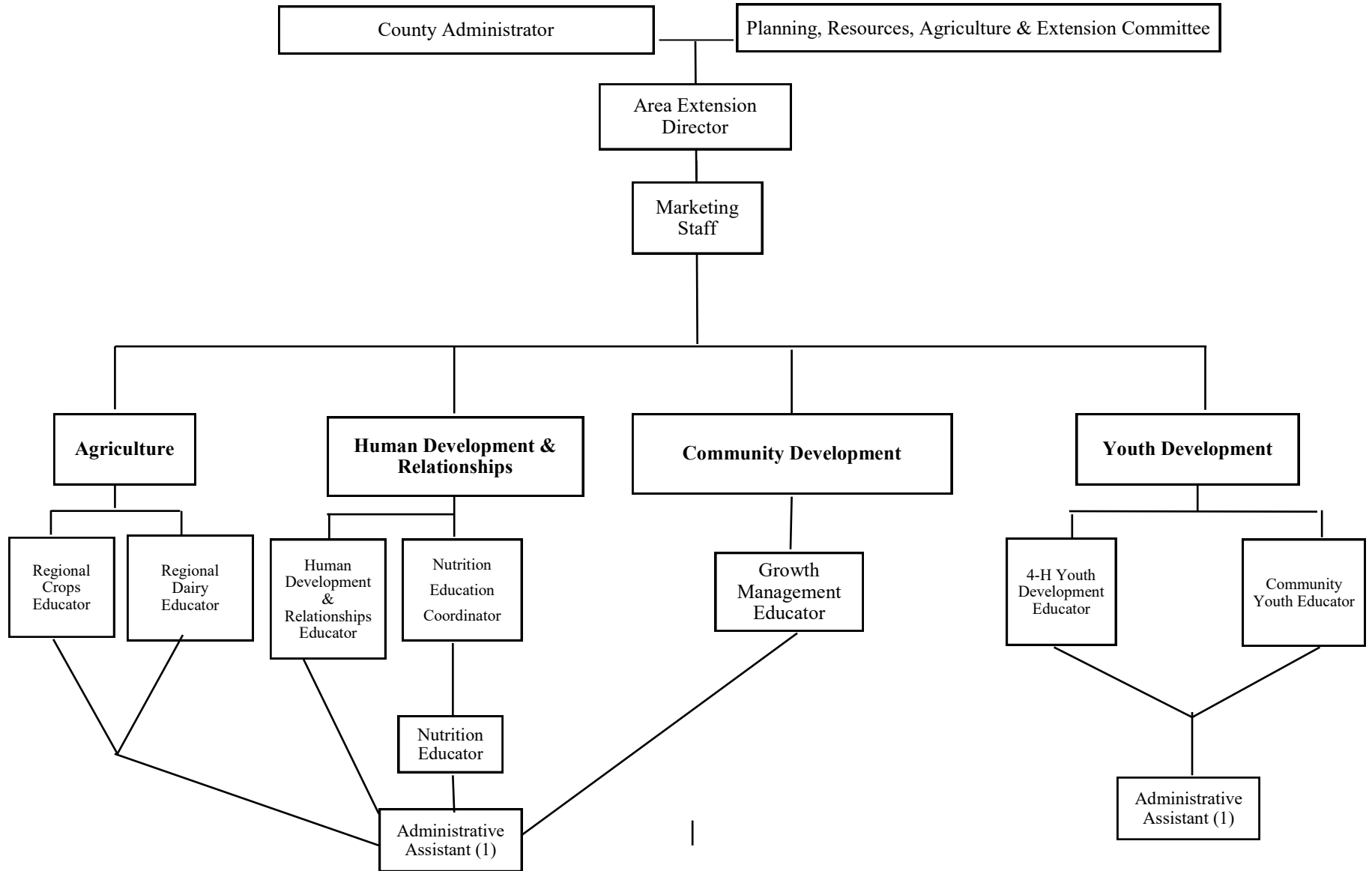
Description	5-Yr Average 2018-2022	Actual Annual 2021	Actual Annual 2022	Board Adopted 2023	Amended Budget 2023	Current Year At June 30th	Current Year Projection	Dept Budget Request 2024	\$ Variance To 2023 Budget	% Chge To 2023 Bdgt
556000 Other Interdepartme										
550000 Interdepartmental Ch	70,325	61,735	78,214	78,030	78,030	36,975	78,492	79,577	1,547	1.98
560000 Capital Outlay										
563000 Building										
563000 Building										
564000 Building Improvemen										
564000 Building Improvemen										
564500 Other Improvements										
564500 Other Improvements										
565000 Machinery & Equipme										
565000 Machinery & Equipme										
566000 Office Furniture &										
566000 Office Furniture &										
566100 Communications Equi										
566100 Communications Equi										
566200 Computer Equipment										
566200 Computer Equipment										
567000 Vehicles										
567000 Vehicles										
560000 Capital Outlay										
570000 Depreciation										
575000 Machinery & Equip D										
575000 Machinery & Equip D										
570000 Depreciation										

County Department Level 7 w/o CP

For 2024

Description	5-Yr Average 2018-2022	Actual Annual 2021	Actual Annual 2022	Board Adopted 2023	Amended Budget 2023	Current Year At June 30th	Current Year Projection	Dept Budget Request 2024	\$ Variance To 2023 Budget	% Chge To 2023 Bdgt
500000 Expense/Expenditure	417,679	379,804	394,699	434,534	434,534	203,323	361,306	437,589	3,055	.70
600000 Other Financing Sourc										
630000 Opt'g Transfers from										
631000 General Fund	70-	352-								
630000 Opt'g Transfers from	70-	352-								
600000 Other Financing Sourc	70-	352-								
Subtotal	31,870-	58,457-	41,570-			5,285-	65,266-			
800000 Net Position										
820000 Fund Balance										
820000 Fund Balance										
800000 Net Position										
00194 UW Extension	31,870-	58,457-	41,570-			5,285-	65,266-			
Current Change in Fund Balance	31,870-	58,457-	41,570-			5,285-	65,266-			

Extension Sheboygan County Table of Organization



EQUIPMENT REQUEST FOR 2023-- COMPUTER AND SOFTWARE ONLY

Listed in Order of Priority

Account to use: 533928 for Computer System/Eq from \$500 thru \$4999

Department: *Extension Sheboygan County*

Account No: 533928

<u>ACCOUNT NO.</u>	<u>ITEM DESCRIPTION</u>	<u>TOTAL COST OF ITEM(S)</u>	<u>REIMBURSEMENT AMOUNT</u>	<u>A / R</u>	<u>JUSTIFICATION</u>	<u>INDIVIDUAL</u>	<u>REPLACE ASSET</u>
169.533928	Standard Desktop HP ProDesk SFF	\$ 1,085.10	\$ -	R		Emily	2020008
Grand Total Amounts		\$ 1,085.10	\$ -				

RETURN TO CHRIS LEWINSKI, INFORMATION TECHNOLOGY DIRECTOR

NOTE:

When requesting printers please indicate all the features needed for that unit:

Christopher S. Lewinski

 IT Division Approval

Jay [Signature]

 Requesting Department Head Signature

Sheboygan County Discretionary Fee Schedule

JDE Object Account	Fee	Current Charge	Proposed	% change	Unit	Date of Last increase	Prior Fee	Who can Approve Change	Why Proposing a Change?	Taxable (Y/N)	Notes
457000	Bug Analysis	5.00			each	2004		UW Extension		N	UW-Madison Diagnostic Lab
457150	Soil Samples - Home	25.00			each	2023	20.00	UW Extension		N	UW-Soil & Plant Analysis Lab
457150	Soil Samples - field	15.00			each	2023	13.00	UW Extension		N	UW-Soil & Plant Analysis Lab
457150	Soil Samples - wildlife food plot	25.00			each	2023	20.00	UW Extension		N	UW-Soil & Plant Analysis Lab
457150	Turf Samples - Home	30.00			each	2023	25.00	UW Extension		N	UW-Soil & Plant Analysis Lab
457000	Plant Disease Diagnostics	30.00			each	2023	25.00	UW Extension		N	UW-Soil & Plant Analysis Lab
457160	Drinking Water Testing & Education Program - home owners	30.00			each	2021	15.00	UW Extension		N	For towns currently participating in the water testing program
457160	Drinking Water Testing & Education Program - metals package	57.00			each	2021		UW Extension		N	For towns currently participating in the water testing program
457160	Drinking Water Testing & Education Program - Triazine screen DACT	35.00			each	2021		UW Extension		N	UW-Stevens Point
451410	Publications	varies			each			UW Extension		Y/N	Cooperative Extension Publications



WISCONSIN

Financial Overview

June 2023

Finance Committee & County Administrator Report

Budget Variance Summary

Preliminary Year to Date June 30, 2023

	Fund					
	General	Special Revenue	Enterprise	Internal Service	Total	Transportation
Change in Fund Balance	\$ (286,789)	\$ 1,072,921	\$ (217,794)	\$ (3,242,723)	\$ (2,674,386)	\$ 2,307,309
Plus: unbudgeted depreciation			378,058	1,204,876	\$ 1,582,934	
Adjusted Change in Fund Balance	<u>\$ (286,789)</u>	<u>\$ 1,072,921</u>	<u>\$ 160,264</u>	<u>\$ (2,037,847)</u>	<u>\$ (1,091,452)</u>	<u>\$ 2,307,309</u>
Budgeted Change in Fund Balance to Date	\$ (3,139,478)	\$ 358,547	\$ 37,969	\$ (4,595,950)	\$ (7,338,912)	\$ 1,809,438
Variance Actual to Budget	<u>\$ 2,852,689</u>	<u>\$ 714,374</u>	<u>\$ 122,295</u>	<u>\$ 2,558,103</u>	<u>\$ 6,247,460</u>	<u>\$ 497,871</u>
Timing	\$ (721,693)	\$ (156,348)	\$ (59,448)	\$ (1,188,349)	\$ (2,125,838)	\$ -

Department Budget Variance Summary

Preliminary Year to Date June 30, 2023

Department	Total Variance
General Fund	
Airport	\$ 222,690
Bldg Services	\$ 536,051
Clerk of Crts	\$ (51,779)
Corp Counsel	\$ 2,005
County Administrator	\$ 76,982
County Board	\$ 11,207
County Clerk	\$ (7,903)
Court Commissioner	\$ 7,001
DA	\$ (5,741)
Finance	\$ 213,596
Human Resources	\$ 145,972
Medical Examiner	\$ 15,125
Nondepart'l	\$ 2,083,310
Planning & Conservation	\$ 6,311
Register of Deeds	\$ (51,098)
Sheriff	\$ (411,341)
Tax Foreclosures	\$ 41,814
Treasurer	\$ 20,843
UW Extension	\$ 4,090
UW GB - Sheboygan Campus	\$ (27,785)
Veterans' Comm	\$ 2,011
Veterans' Service	\$ 19,327
Total - General Fund	\$ 2,852,688

Department	Total Variance
Special Revenue	
Community Programs	\$ (379,558)
Economic Support	\$ 172,874
Elder Services	\$ 248,159
HHS Administration	\$ (12,587)
Public Health Service	\$ 39,458
Social Services	\$ 643,595
Total HHS	\$ 711,941
Public Safety - Spec Rev	\$ 2,433
Total - Special Revenue	714,374

Department	Total Variance
Health Care Centers	
Rocky Knoll	\$ 122,294
Total - HCC	\$ 122,294

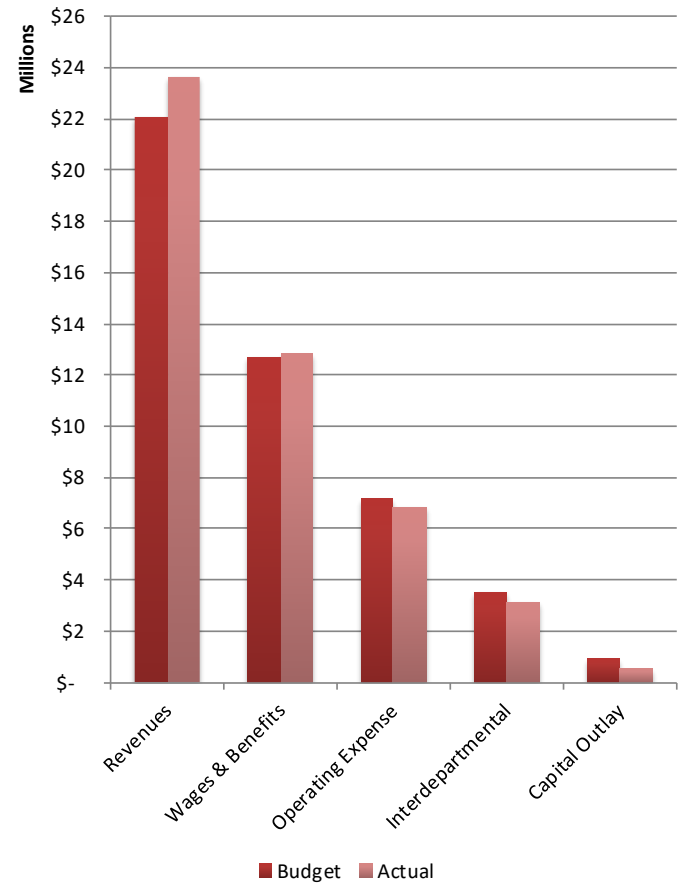
Department	Total Variance
Internal Services	
Employee Benefits	\$ 159,819
Highway	\$ 2,505,815
Info Technology	\$ (107,531)
Prop Ins	\$ -
Total - Internal Servs	2,558,103

Department	Total Variance
Transportation	
Transportation	\$ 497,871
Total - Transportation	\$ 497,871

General Fund (Budget to Actual)

Year to Date June 30, 2023

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 22,105,822	\$ 23,623,008	\$ 1,517,186	107%
Wages & Benefits	(12,728,748)	(12,831,086)	(102,338)	101%
Operating Expense	(7,191,476)	(6,809,429)	382,047	95%
Interdepartmental	(3,504,397)	(3,160,265)	344,132	90%
Capital Outlay	(903,954)	(551,581)	352,373	61%
Total Expenses	(24,328,575)	(23,352,361)	976,214	96%
Other Financing	(916,725)	(557,432)	359,293	61%
Change in Fund Balance	\$ (3,139,478)	\$ (286,785)	\$ 2,852,693	9%



General Fund (Variance Change)

Year to Date June 30, 2023

	<u>Prior Month</u>	<u>Variance Current Month</u>	<u>Change</u>
Revenues	\$ 1,120,828	\$ 1,517,186	\$ 396,358
Wages & Benefits	222,915	(102,338)	(325,253)
Operating Expense	285,749	382,047	96,298
Interdepartmental	292,543	344,132	51,589
Capital Outlay	470,033	352,373	(117,660)
Total Expenses	<u>1,271,240</u>	<u>976,214</u>	<u>(295,026)</u>
Other Financing	<u>341,989</u>	<u>359,293</u>	<u>17,304</u>
Change in Fund Balance	<u>\$ 2,734,057</u>	<u>\$ 2,852,693</u>	<u>\$ 118,636</u>

- Revenue is positive the current month change is due to more than budgeted interest income and TIF closure
- Wages & Benefits expense variance mainly due to position vacancies but more than budgeted wages and overtime in the Sheriff's dept
- Positive Operating expense variance due to less than budgeted repairs & maintenance, advertising, travel, maintenance supplies, and furniture and computer purchases but more than budgeted purchases services
- Capital Outlay expense current month change is due to the purchase of Ford interceptors for the Sheriffs department

General Fund – Department Analysis

Year to Date June 30, 2023

Overall Budget

Variations

Department	Revenues	Expenditures	Other Financing	Total	% of Outflow
Airport	\$ 4,040	\$ 218,650	\$ -	\$ 222,690	↑ 38.89%
Building Services	(26,108)	613,469	(51,310)	536,051	↑ 22.43%
Clerk of Courts	63,444	(115,223)	-	(51,779)	↓ -3.56%
Corporation Counsel	4,037	(2,032)	-	2,005	→ 0.72%
County Administrator	(34)	125,337	(48,321)	76,982	↑ 31.34%
County Board	-	49,907	(38,700)	11,207	↑ 6.86%
County Clerk	5,280	(13,183)	-	(7,903)	↓ -4.54%
Court Commissioner	3,063	3,938	-	7,001	↑ 3.89%
District Attorney	(65,525)	59,784	-	(5,741)	↓ -1.07%
Finance	30,608	182,987	1	213,596	↑ 20.22%
Human Resources	4	169,411	(23,443)	145,972	↑ 35.18%
Medical Examiner	2,856	12,269	-	15,125	↑ 10.02%
Non-Departmental	1,531,842	(23,479)	574,947	2,083,310	↑ 105.65%
Planning & Conservation	12,200	(16,227)	10,338	6,311	→ 0.48%
Register of Deeds	(73,023)	22,484	(559)	(51,098)	↓ -13.30%
Sheriff	(15,951)	(394,891)	(499)	(411,341)	↓ -3.38%
Tax Foreclosures	30,575	11,239	-	41,814	N/A
Treasurer	(2,495)	86,500	(63,162)	20,843	↑ 4.89%
UW GB - Sheboygan Campus	-	(27,785)	-	(27,785)	↓ -53.90%
UW Extension	(10,258)	14,348	-	4,090	→ 1.88%
Veterans Commission	-	2,011	-	2,011	↑ 17.75%
Veteran's Services	22,631	(3,304)	-	19,327	↑ 11.72%
Total General Fund	\$ 1,517,186	\$ 976,210	\$ 359,292	\$ 2,852,688	11.73%

Overtime

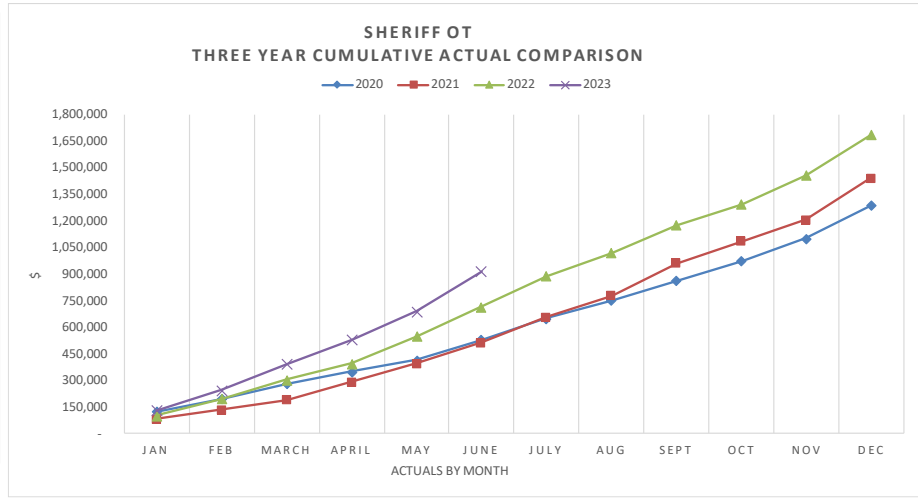
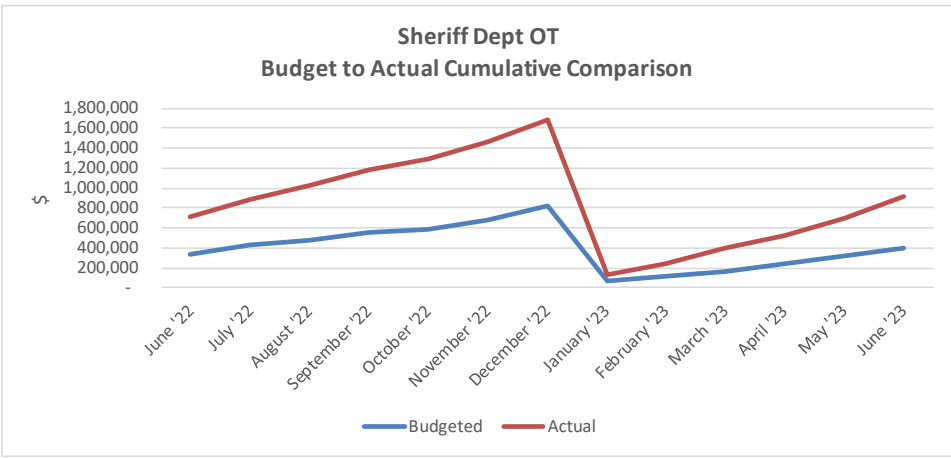
Overtime

Department	Budget	Actual	\$ Variance	% of Variance
Airport	\$ 3,000	\$ 5,351	\$ (2,351)	↓ -78.37%
Building Services	9,361	9,499	(138)	↓ -1.47%
Clerk of Courts	988	2,681	(1,693)	↓ -171.36%
Corporation Counsel	-	-	-	→ 0.00%
County Administrator	-	-	-	→ 0.00%
County Board	-	-	-	→ 0.00%
County Clerk	200	127	73	↑ 36.50%
Court Commissioner	-	-	-	→ 0.00%
District Attorney	-	-	-	→ 0.00%
Finance	2,501	478	2,023	↑ 80.89%
Human Resources	-	-	-	→ 0.00%
Medical Examiner	-	-	-	→ 0.00%
Non-Departmental	-	-	-	→ 0.00%
Planning & Conservation	-	178	(178)	↓ -100.00%
Register of Deeds	-	(672)	672	↓ -100.00%
Sheriff	391,663	917,951	(526,288)	↓ -134.37%
Tax Foreclosures	-	-	-	→ 0.00%
Treasurer	-	-	-	→ 0.00%
UW Campus	-	-	-	→ 0.00%
UW Extension	-	-	-	→ 0.00%
Veterans Commission	-	-	-	→ 0.00%
Veteran's Services	-	-	-	→ 0.00%
Total General Fund	\$ 407,713	\$ 935,593	\$ (527,880)	↓ -129.47%

- Airport – Expenditure variance due to large projects with other funding sources no longer needed and the airport broom truck not yet delivered
- Building Services – Expenditure variance due to vacancies and utility prices lower than expected along with unspent structural work
- County Administrator – Expenditure variance due to vacant positions
- Finance – Expenditure variance due to vacancy savings
- Human Resources – Expenditure variance due to vacancy savings, All Employee summit planned for Fall and less than budgeted advertising
- Medical Examiner – Revenue variance due to receiving a portion of the Overdose Fatality grant; Expenditure variance due to less than anticipated autopsies and mileage
- Non Departmental – Revenue variance due to higher than budgeted investment interest and TIF district closure
- 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.

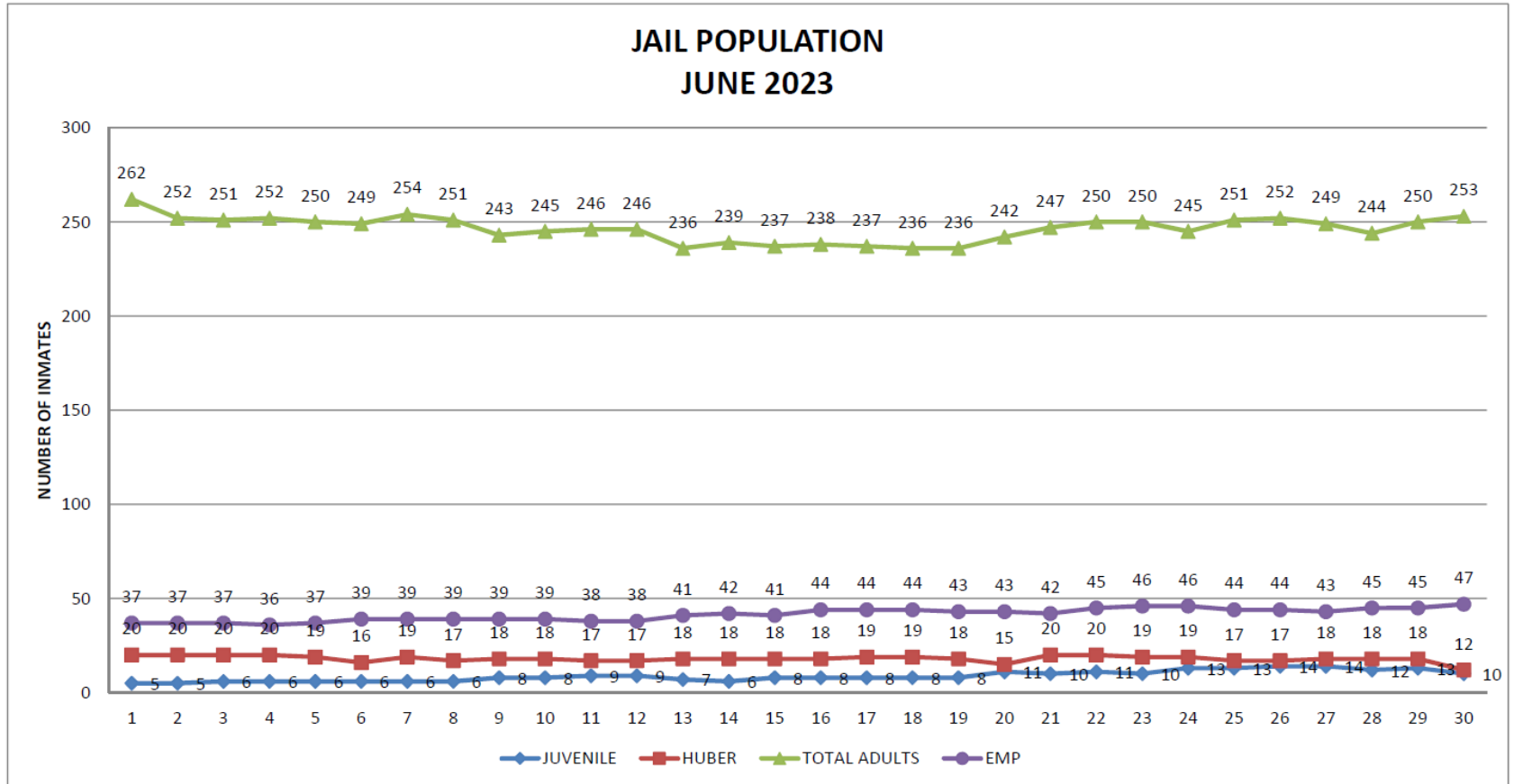
General Fund – Sheriff’s Department OT

As of June 30, 2023



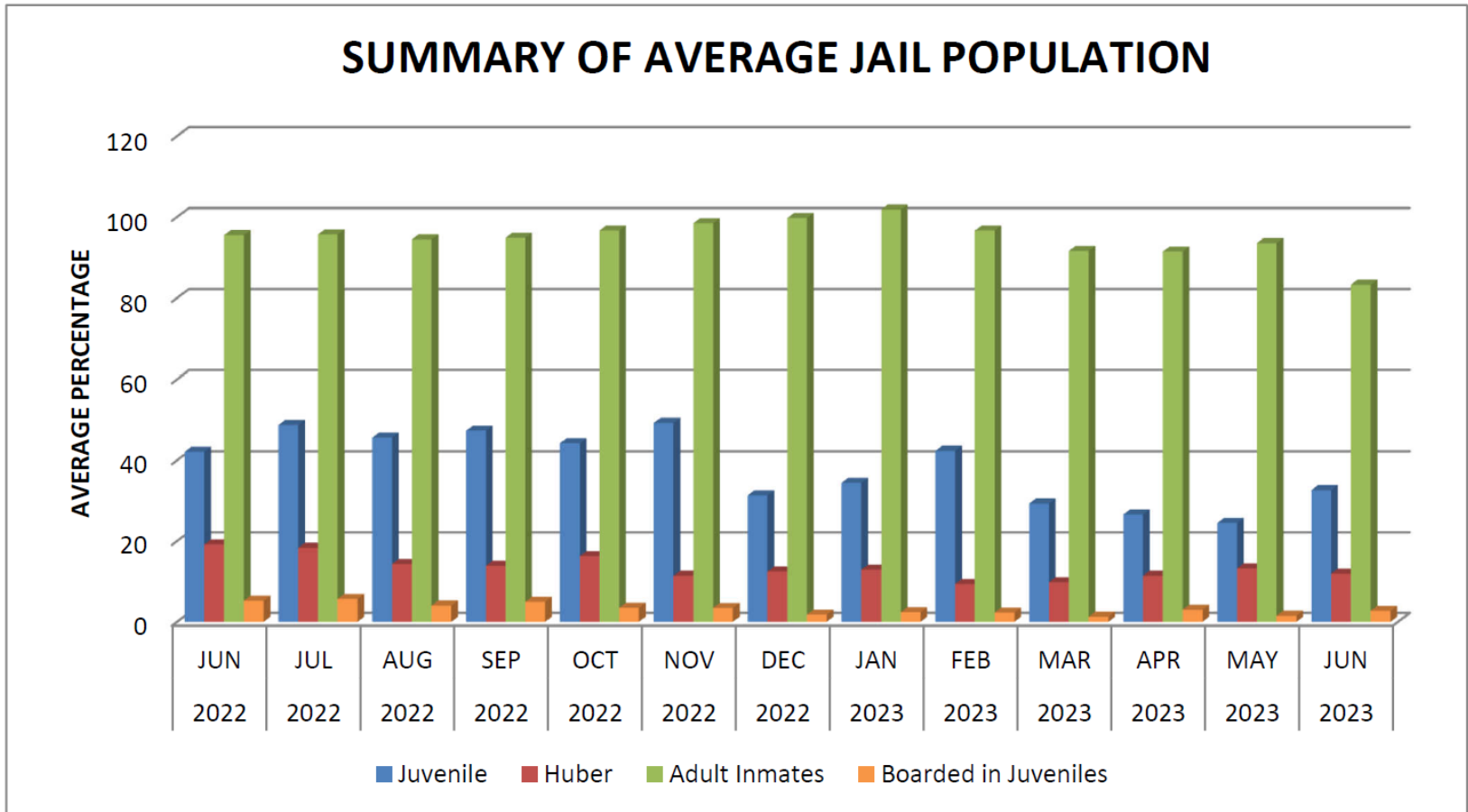
General Fund – Sheriff’s Department

June 30, 2023



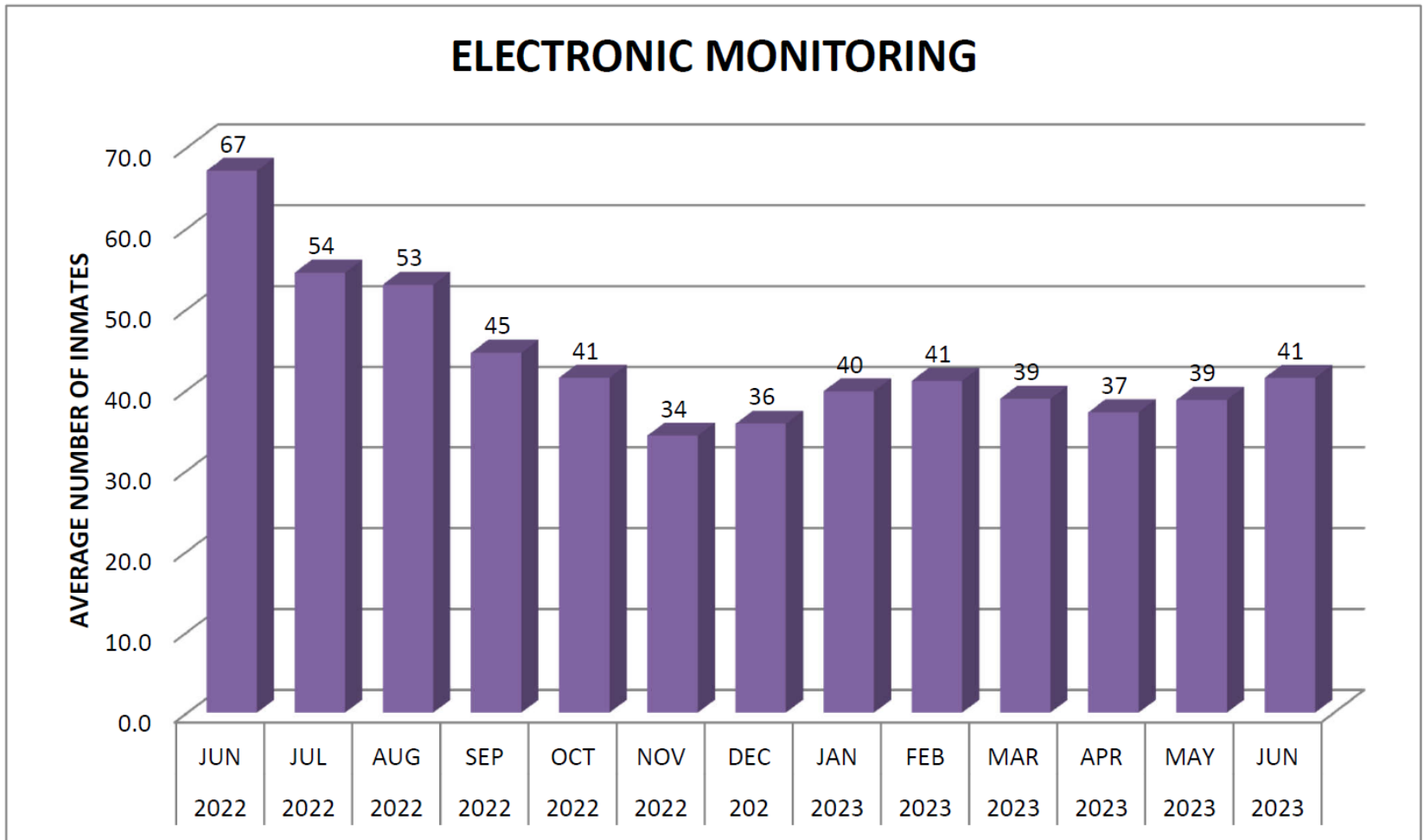
General Fund – Sheriff’s Department

June 30, 2023 (12 Month History)



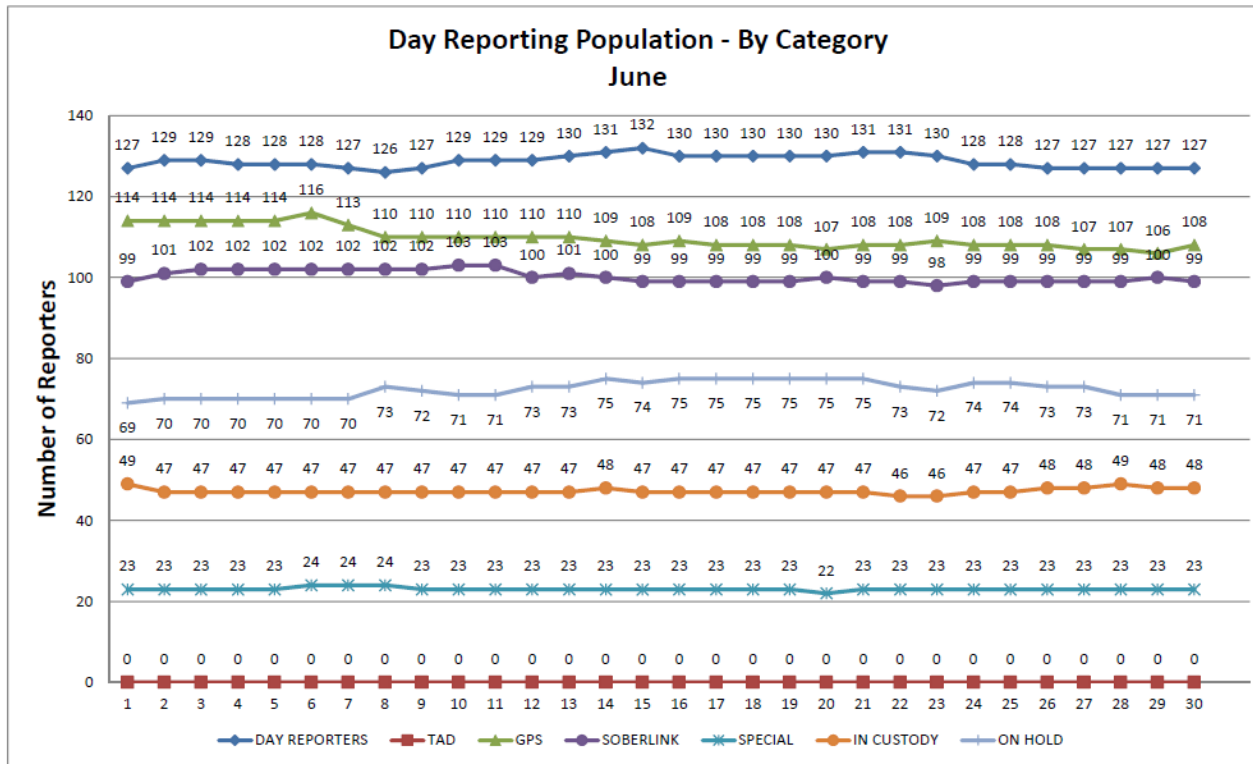
General Fund – Sheriff’s Department

June 30, 2023 (12 Month History)



General Fund – Sheriff’s Department

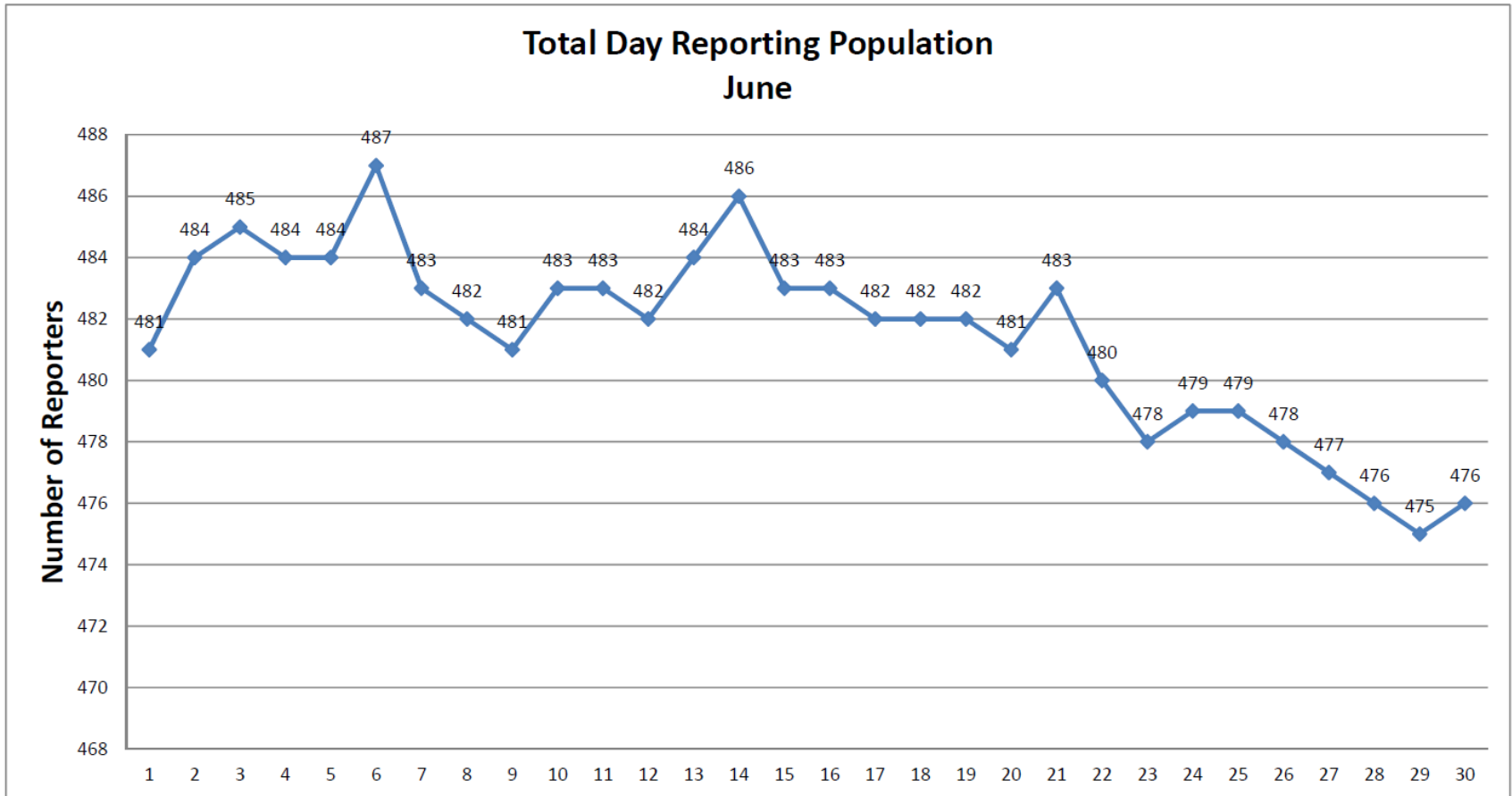
June 30, 2023



- 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, VETERAN COURT CLIENTS, OR SPECIAL MONITORING REQUESTED BY THE COUNTY
- IN CUSTODY** CLIENTS THAT WERE ON DAY REPORTING BUT ARE BACK IN OUR CUSTODY DUE TO VARIOUS REASONS. THEY ARE ALREADY ACCOUNTED FOR WITH OUR INMATES HOUSED POPULATION
- ON HOLD** CLIENTS HAVE OPEN DAY REPORTING CASES AND ARE EITHER IN CUSTODY IN ANOTHER FACILITY, AWOL, OR DAY REPORTING HAS BEEN REMOVED, BUT CASE IS STILL OPEN.

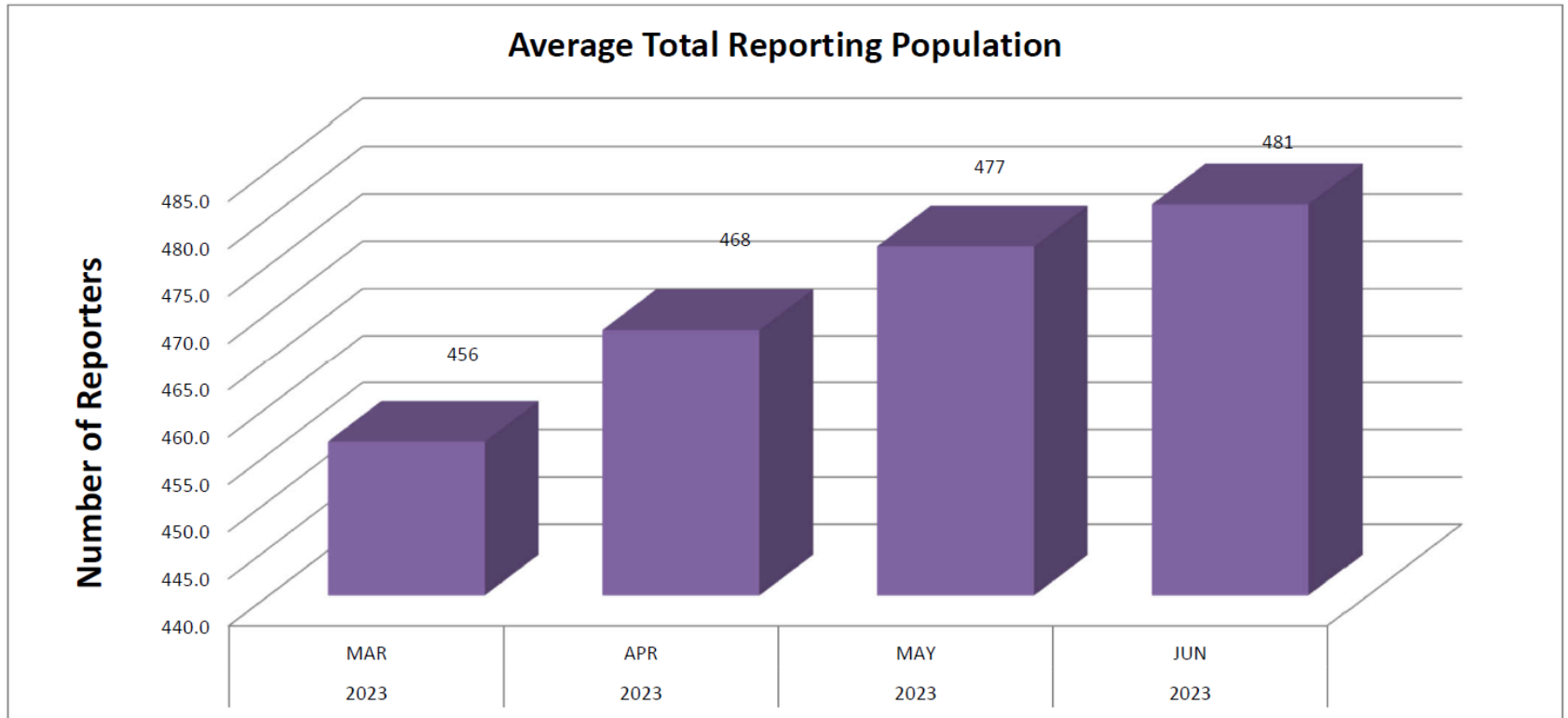
General Fund – Sheriff’s Department

June 30, 2023



General Fund – Sheriff’s Department

June 30, 2023 (4 Month History)



Airport

2023 – 2nd Quarter Financial Report

General Operating (2nd Quarter - 2023)

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 340,309	\$ 344,349	\$ 4,040	101.19%
Wages & Benefits	(125,466)	(126,809)	(1,343)	101.07%
Operating Expense	(346,152)	(180,305)	165,847	52.09%
Interdepartmental	(42,475)	(46,907)	(4,432)	110.43%
Capital Outlay	(58,577)	-	58,577	0.00%
Total Expenses	(572,670)	(354,021)	218,649	61.82%
Other Financing	-	-	-	N/A
Change in Fund Balance	\$ (232,361)	\$ (9,672)	\$ 222,689	4.16%
Required Operating Levy	\$ 231,271 Annual			



Debt Service (Annual Costs - 2023)

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

Total Annual Levy

\$ 464,819

5 Year Plan Status

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

Building Services

2023 – 2nd 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	120	\$ 5,685,035	\$ 3,977,519	\$ 1,707,516

Clerk of Courts

2023 – 2nd Quarter Financial Report

General Operating (2nd Quarter - 2023)




	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 1,480,776	\$ 1,544,220	\$ 63,444	104.28%
Wages & Benefits	(693,988)	(643,415)	50,573	92.71%
Operating Expense	(476,983)	(713,282)	(236,299)	149.54%
Interdepartmental	(281,999)	(211,496)	70,503	75.00%
Capital Outlay	-	-	-	N/A
Total Expenses	<u>(1,452,970)</u>	<u>(1,568,193)</u>	<u>(115,223)</u>	<u>107.93%</u>
Other Financing	-	-	-	N/A
Change in Fund Balance	<u>\$ 27,806</u>	<u>\$ (23,973)</u>	<u>\$ (51,779)</u>	<u>86.22%</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	-	-	-	
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 – 2nd Quarter Financial Report

General Operating (2nd Quarter - 2023)

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 279,292	\$ 283,329	\$ 4,037	101.45%
Wages & Benefits	(57,510)	(61,137)	(3,627)	106.31%
Operating Expense	(220,257)	(219,072)	1,185	99.46%
Interdepartmental	(2,345)	(1,935)	410	82.52%
Capital Outlay	-	-	-	N/A
Total Expenses	(280,112)	(282,144)	(2,032)	100.73%
Other Financing	-	-	-	N/A
Change in Fund Balance	\$ (820)	\$ 1,185	\$ 2,005	144.51%
Required Operating Levy	\$ 313,655 Annual			




Debt Service (Annual Costs - 2023)

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

Total Annual Levy

\$ 313,655

5 Year Plan Status

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

County Administrator

2023 – 2nd Quarter Financial Report

General Operating (2nd Quarter - 2023)

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 197,902	\$ 197,868	\$ (34)	99.98%
Wages & Benefits	(201,360)	(107,817)	93,543	53.54%
Operating Expense	(8,822)	(742)	8,080	8.41%
Interdepartmental	(35,457)	(11,743)	23,714	33.12%
Capital Outlay	-	-	-	N/A
Total Expenses	<u>(245,639)</u>	<u>(120,302)</u>	<u>125,337</u>	<u>48.98%</u>
Other Financing	<u>48,321</u>	<u>-</u>	<u>(48,321)</u>	<u>0.00%</u>
Change in Fund Balance	<u>\$ 584</u>	<u>\$ 77,566</u>	<u>\$ 76,982</u>	<u>13281.85%</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 – 2nd Quarter Financial Report

General Operating (2nd Quarter - 2023)

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 115,140	\$ 115,140	\$ -	100.00%
Wages & Benefits	(73,043)	(67,545)	5,498	92.47%
Operating Expense	(71,919)	(27,361)	44,558	38.04%
Interdepartmental	(18,356)	(18,505)	(149)	100.81%
Capital Outlay	-	-	-	N/A
Total Expenses	<u>(163,318)</u>	<u>(113,411)</u>	<u>49,907</u>	<u>69.44%</u>
Other Financing	<u>38,700</u>	<u>-</u>	<u>(38,700)</u>	<u>0.00%</u>
Change in Fund Balance	<u>\$ (9,478)</u>	<u>\$ 1,729</u>	<u>\$ 11,207</u>	<u>18.24%</u>
Required Operating Levy	<u>\$ 230,280 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

\$ 230,280

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 Clerk

2023 – 2nd Quarter Financial Report

General Operating (2nd Quarter - 2023)

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 215,209	\$ 220,489	\$ 5,280	102.45%
Wages & Benefits	(97,408)	(116,663)	(19,255)	119.77%
Operating Expense	(20,655)	(28,958)	(8,303)	140.20%
Interdepartmental	(55,854)	(41,479)	14,375	74.26%
Capital Outlay	-	-	-	N/A
Total Expenses	<u>(173,917)</u>	<u>(187,100)</u>	<u>(13,183)</u>	<u>107.58%</u>
Other Financing	<u>-</u>	<u>-</u>	<u>-</u>	<u>N/A</u>
Change in Fund Balance	<u>\$ 41,292</u>	<u>\$ 33,389</u>	<u>\$ (7,903)</u>	<u>80.86%</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%
125				
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

Court Commissioner

2023 – 2nd Quarter Financial Report

General Operating (2nd Quarter - 2023)




	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 181,668	\$ 184,731	\$ 3,063	101.69%
Wages & Benefits	(140,860)	(142,229)	(1,369)	100.97%
Operating Expense	(17,370)	(12,771)	4,599	73.52%
Interdepartmental	(21,740)	(21,032)	708	96.74%
Capital Outlay	-	-	-	N/A
Total Expenses	(179,970)	(176,032)	3,938	97.81%
Other Financing	-	-	-	N/A
Change in Fund Balance	<u>\$ 1,698</u>	<u>\$ 8,699</u>	<u>\$ 7,001</u>	<u>512.31%</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 126	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

District Attorney

2023 – 2nd Quarter Financial Report

General Operating (2nd Quarter - 2023)




	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 525,345	\$ 459,820	\$ (65,525)	87.53%
Wages & Benefits	(386,934)	(351,345)	35,589	90.80%
Operating Expense	(62,936)	(48,229)	14,707	76.63%
Interdepartmental	(86,490)	(77,002)	9,488	89.03%
Capital Outlay	-	-	-	N/A
Total Expenses	(536,360)	(476,576)	59,784	88.85%
Other Financing	-	-	-	N/A
Change in Fund Balance	\$ (11,015)	\$ (16,756)	\$ (5,741)	152.12%
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 – 2nd Quarter Financial Report

General Operating (2nd Quarter - 2023)

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 967,548	\$ 998,156	\$ 30,608	103.16%
Wages & Benefits	(831,660)	(652,525)	179,135	78.46%
Operating Expense	(55,076)	(88,900)	(33,824)	161.41%
Interdepartmental	(169,810)	(132,133)	37,677	77.81%
Capital Outlay	-	-	-	N/A
Total Expenses	(1,056,546)	(873,558)	182,988	82.68%
Other Financing	73,907	73,908	1	100.00%
Change in Fund Balance	\$ (15,091)	\$ 198,506	\$ 213,597	1315.39%
Required Operating Levy	\$ 1,265,882 Annual			




Debt Service (Annual Costs - 2023)

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

Total Annual Levy

\$ 1,379,121

5 Year Plan Status

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

Human Resources

2023 – 2nd Quarter Financial Report

General Operating (2nd Quarter - 2023)




	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 354,653	\$ 354,657	\$ 4	100.00%
Wages & Benefits	(250,206)	(157,119)	93,087	62.80%
Operating Expense	(97,305)	(44,015)	53,290	45.23%
Interdepartmental	(67,368)	(44,334)	23,034	65.81%
Capital Outlay	-	-	-	N/A
Total Expenses	(414,879)	(245,468)	169,411	59.17%
Other Financing	49,632	26,189	(23,443)	52.77%
Change in Fund Balance	<u>\$ (10,594)</u>	<u>\$ 135,378</u>	<u>\$ 145,972</u>	<u>1277.88%</u>
Required Operating Levy	<u>\$ 637,885 Annual</u>			

Debt Service (Annual Costs - 2023)

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

Total Annual Levy **\$ 637,885**

5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
Project 1	\$ -	\$ -	\$ -	 0%
Project 2	-	-	-	 0%
Project 3	-	-	-	 0%
Total 129	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

Medical Examiner

2023 – 2nd Quarter Financial Report

General Operating (2nd Quarter - 2023)




	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 154,742	\$ 157,598	\$ 2,856	101.85%
Wages & Benefits	(73,613)	(72,890)	723	99.02%
Operating Expense	(64,656)	(53,256)	11,400	82.37%
Interdepartmental	(12,722)	(12,576)	146	98.85%
Capital Outlay	-	-	-	N/A
Total Expenses	(150,991)	(138,722)	12,269	91.87%
Other Financing	-	-	-	N/A
Change in Fund Balance	\$ 3,751	\$ 18,876	\$ 15,125	503.23%
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 130	\$ -	\$ -	\$ -	

Non-Departmental

2023 – 2nd Quarter Financial Report

General Operating (2nd Quarter - 2023)

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 1,084,859	\$ 2,616,701	\$ 1,531,842	241.20%
Wages & Benefits	-	-	-	N/A
Operating Expense	(1,970,137)	(1,991,686)	(21,549)	101.09%
Interdepartmental	(1,462)	(1,404)	58	96.03%
Capital Outlay	-	-	-	N/A
Debt Service	(376)	(356)	20	94.68%
Total Expenses	(1,971,975)	(1,993,446)	(21,471)	101.09%
Other Financing	(1,780,690)	(1,205,743)	574,947	67.71%
Change in Fund Balance	\$ (2,667,806)	\$ (582,488)	\$ 2,085,318	21.83%
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 – 2nd Quarter Financial Report






General Operating (2nd Quarter - 2023)

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 1,229,825	\$ 1,242,025	\$ 12,200	100.99%
Wages & Benefits	(560,123)	(516,460)	43,663	92.20%
Operating Expense	(487,363)	(529,112)	(41,749)	108.57%
Interdepartmental	(195,165)	(204,022)	(8,857)	104.54%
Capital Outlay	(82,000)	(91,284)	(9,284)	111.32%
Total Expenses	(1,324,651)	(1,340,878)	(16,227)	101.23%
Other Financing	7,806	18,144	10,338	232.44%
Change in Fund Balance	\$ (87,020)	\$ (80,709)	\$ 6,311	92.75%
Required Operating Levy	\$ 1,266,292 Annual			

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%
	-	-	-	
Total Debt Service	\$ 68,887	\$ 19,656	\$ 88,543	
Required Debt Levy	\$ 88,543 Annual			
Total Annual Levy	\$ 1,354,835			

5 Year Plan Status

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

Register of Deeds

2023 – 2nd Quarter Financial Report

General Operating (2nd Quarter - 2023)

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 349,039	\$ 276,016	\$ (73,023)	79.08%
Wages & Benefits	(205,468)	(196,612)	8,856	95.69%
Operating Expense	(85,239)	(70,957)	14,282	83.24%
Interdepartmental	(93,434)	(94,088)	(654)	100.70%
Capital Outlay	-	-	-	N/A
Total Expenses	(384,141)	(361,657)	22,484	94.15%
Other Financing	46,285	45,726	(559)	98.79%
Change in Fund Balance	\$ 11,183	\$ (39,915)	\$ (51,098)	356.93%
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 133	\$ -	\$ -	\$ -	

Sheriff

2023 – 2nd Quarter Financial Report

General Operating (2nd Quarter - 2023)

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 11,919,748	\$ 11,911,726	\$ (8,022)	99.93%
Wages & Benefits	(7,769,404)	(8,488,182)	(718,778)	109.25%
Operating Expense	(1,974,916)	(1,954,447)	20,469	98.96%
Interdepartmental	(1,919,643)	(1,783,780)	135,863	92.92%
Capital Outlay	(494,894)	(332,835)	162,059	67.25%
Total Expenses	(12,158,857)	(12,559,244)	(400,387)	103.29%
Other Financing	480,226	479,727	(499)	99.90%
Change in Fund Balance	\$ 241,117	\$ (167,791)	\$ (408,908)	69.59%
Required Operating Levy	\$ 21,573,286 Annual			


Debt Service (Annual Costs - 2023)

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

Total Annual Levy

\$ 23,235,126

5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
Jail/Detention Center Equipment replacement and remodel (22, 23)	1,613,500	356,608	1,256,892	 22%
			-	
			-	
Total	134	\$ 1,613,500	\$ 356,608	\$ 1,256,892

Note this detailed tab includes
the Public Safety Special Revenue

Treasurer

2023 – 2nd Quarter Financial Report

General Operating (2nd Quarter - 2023)

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 387,089	\$ 415,169	\$ 28,080	107.25%
Wages & Benefits	(212,765)	(203,303)	9,462	95.55%
Operating Expense	(60,852)	(44,723)	16,129	73.49%
Interdepartmental	(97,129)	(80,500)	16,629	82.88%
Capital Outlay	(55,520)	-	55,520	0.00%
Total Expenses	(426,266)	(328,526)	97,740	77.07%
Other Financing	67,778	4,617	(63,162)	6.81%
Change in Fund Balance	\$ 28,601	\$ 91,260	\$ 62,659	319.08%
Required Operating Levy	\$ 1,215,658 Annual			




Debt Service (Annual Costs - 2023)

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

Total Annual Levy

\$ 1,215,658

5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
Project 1				 0%
Project 2				 0%
Project 3				 0%
Total 135	\$ -	\$ -	\$ -	

UW - Campus

2023 – 2nd Quarter Financial Report

General Operating (2nd Quarter - 2023)

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 55,806	\$ 55,806	\$ -	100.00%
Wages & Benefits	-	-	-	N/A
Operating Expense	(35,020)	(62,549)	(27,529)	178.61%
Interdepartmental	(16,533)	(16,789)	(256)	101.55%
Capital Outlay	-	-	-	N/A
Total Expenses	(51,553)	(79,338)	(27,785)	153.90%
Other Financing	-	-	-	N/A
Change in Fund Balance	\$ 4,253	\$ (23,532)	\$ (27,785)	553.30%
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 – 2nd Quarter Financial Report

General Operating (2nd Quarter - 2023)




	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 218,866	\$ 208,608	\$ (10,258)	95.31%
Wages & Benefits	(54,711)	(53,523)	1,188	97.83%
Operating Expense	(125,967)	(112,825)	13,142	89.57%
Interdepartmental	(36,993)	(36,975)	18	99.95%
Capital Outlay	-	-	-	N/A
Total Expenses	<u>(217,671)</u>	<u>(203,323)</u>	<u>14,348</u>	<u>93.41%</u>
Other Financing	<u>-</u>	<u>-</u>	<u>-</u>	<u>N/A</u>
Change in Fund Balance	<u>\$ 1,195</u>	<u>\$ 5,285</u>	<u>\$ 4,090</u>	<u>442.26%</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 137	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

Veterans Commission

2023 – 2nd Quarter Financial Report

General Operating (2nd Quarter - 2023)

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 10,405	\$ 10,405	\$ -	100.00%
Wages & Benefits	(1,066)	-	1,066	0.00%
Operating Expense	(10,242)	(9,297)	945	90.77%
Interdepartmental	(21)	(21)	-	100.00%
Capital Outlay	-	-	-	N/A
Total Expenses	(11,329)	(9,318)	2,011	82.25%
Other Financing	-	-	-	N/A
Change in Fund Balance	\$ (924)	\$ 1,087	\$ 2,011	117.64%
Required Operating Levy	\$ 20,812 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

\$ 20,812

5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
Project 1	\$ -	\$ -	\$ -	 0%
Project 2	-	-	-	 0%
Project 3	-	-	-	 0%
Total 138	\$ -	\$ -	\$ -	

Veterans Service

2023 – 2nd Quarter Financial Report

General Operating (2nd Quarter - 2023)

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 171,230	\$ 193,861	\$ 22,631	113.22%
Wages & Benefits	(106,353)	(105,020)	1,333	98.75%
Operating Expense	(14,125)	(18,805)	(4,680)	133.13%
Interdepartmental	(44,478)	(44,434)	44	99.90%
Capital Outlay	-	-	-	N/A
Total Expenses	(164,956)	(168,259)	(3,303)	102.00%
Other Financing	-	-	-	N/A
Change in Fund Balance	\$ 6,274	\$ 25,602	\$ 19,328	408.07%
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

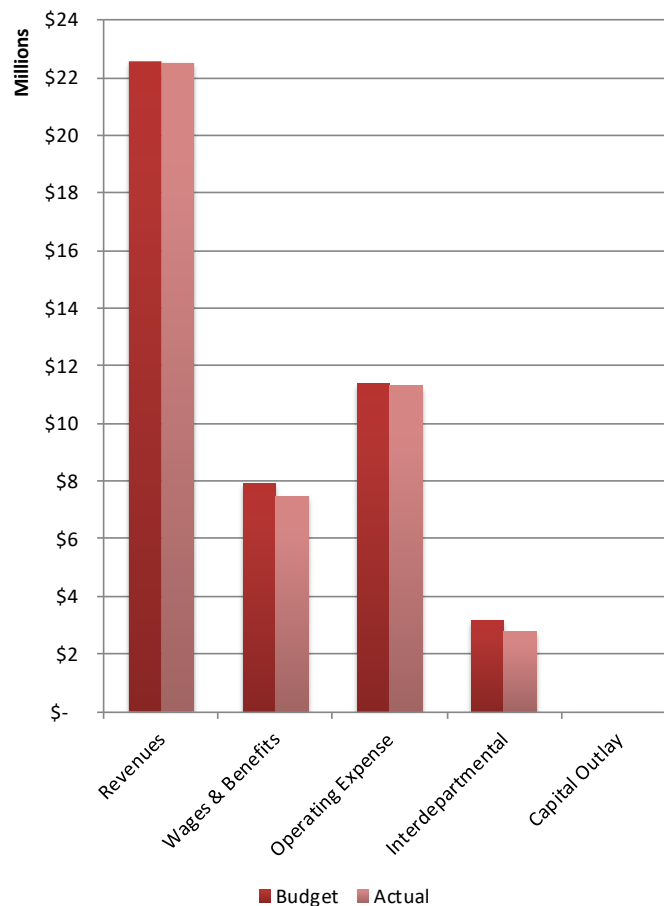
Project/Year	Budget	Spent	Remaining	Status
Project 1	\$ -	\$ -	\$ -	 0%
Project 2	-	-	-	 0%
Project 3	-	-	-	 0%
139 Total	\$ -	\$ -	\$ -	

Special Revenue Fund

(Budget to Actual)

Year to Date June 30, 2023

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$22,578,395	\$22,544,491	\$ (33,904)	100%
Wages & Benefits	(7,949,226)	(7,474,017)	475,209	94%
Operating Expense	(11,391,893)	(11,290,516)	101,377	99%
Interdepartmental	(3,150,840)	(2,770,916)	379,924	88%
Capital Outlay	-	-	-	N/A
Total Expenses	(22,491,959)	(21,535,449)	956,510	96%
Other Financing	272,111	63,877	(208,234)	23%
Change in Fund Balance	\$ 358,547	\$ 1,072,919	\$ 714,372	299%



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

Special Revenue Fund (Variance Change)

Year to Date June 30, 2023

	<u>Prior Month</u>	<u>Variance</u> <u>Current Month</u>	<u>Change</u>
Revenues	\$ (87,847)	\$ (33,904)	\$ 53,943
Wages & Benefits	433,304	475,209	41,905
Operating Expense	37,233	101,377	64,144
Interdepartmental	336,859	379,924	43,065
Capital Outlay	-	-	-
Total Expenses	<u>807,396</u>	<u>956,510</u>	<u>149,114</u>
Other Financing	<u>(184,554)</u>	<u>(208,234)</u>	<u>(23,680)</u>
Change in Fund Balance	<u>\$ 534,995</u>	<u>\$ 714,372</u>	<u>\$ 179,377</u>

- Revenues are less 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 travel, advertising, printing, medical supplies, office supplies, postage and furniture less than budgeted and planned for 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 June 30, 2023

Overall Budget

Department	Revenue	Variances		Total	% of Outflow
		Expenditures	Other Financing		
Community Programs	\$ (252,928)	\$ (29,520)	\$ (97,110)	\$ (379,558)	↓ -3.73%
Economic Support	110,594	62,280	-	172,874	↑ 8.80%
Elder Services	59,518	188,641	-	248,159	↑ 13.01%
HHS Administration	134	(12,721)	-	(12,587)	↓ -654.21%
Public Health Service	(156,336)	306,918	(111,124)	39,458	→ 1.94%
Social Services	197,185	446,410	-	643,595	↑ 10.02%
Total HHS	\$ (41,833)	\$ 962,008	\$ (208,234)	\$ 711,941	↑ 3.17%
Public Safety Sp Rev	7,929	(5,496)	-	2,433	→ 0.00%

Overtime

Department	Budget	Overtime		% Variance
		Actual	\$ Variance	
Community Programs	\$ 9,575	\$ 18,086	\$ (8,511)	↓ -88.89%
Economic Support	701	4,701	(4,000)	↓ -570.61%
Elder Services	10,528	12,559	(2,031)	↓ -19.29%
HHS Administration	750	890	(140)	↓ -18.67%
Public Health Service	-	421	(421)	↓ -100.00%
Social Services	15,701	9,094	6,607	↑ 42.08%
Total	\$ 37,255	\$ 45,751	\$ (8,496)	↓ -22.80%
Public Safety Sp Rev	-	-	-	→ 0.00%

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

Health & Human Services

2023 – 2nd Quarter Financial Report

General Operating (2nd Quarter - 2023)

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 22,578,395	\$ 22,536,562	\$ (41,833)	99.81%
Wages & Benefits	(7,949,226)	(7,474,017)	475,209	94.02%
Operating Expense	(11,391,893)	(11,285,020)	106,873	99.06%
Interdepartmental	(3,150,840)	(2,770,916)	379,924	87.94%
Capital Outlay	-	-	-	N/A
Total Expenses	<u>(22,491,959)</u>	<u>(21,529,953)</u>	<u>962,006</u>	<u>95.72%</u>
Other Financing	<u>272,111</u>	<u>63,877</u>	<u>(208,234)</u>	<u>23.47%</u>
Change in Fund Balance	<u>\$ 358,547</u>	<u>\$ 1,070,486</u>	<u>\$ 711,939</u>	<u>298.56%</u>
Required Operating Levy	<u>\$ 14,259,204</u>		Annual	




Debt Service (Annual Costs - 2023)

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

Total Annual Levy

\$ 14,357,050

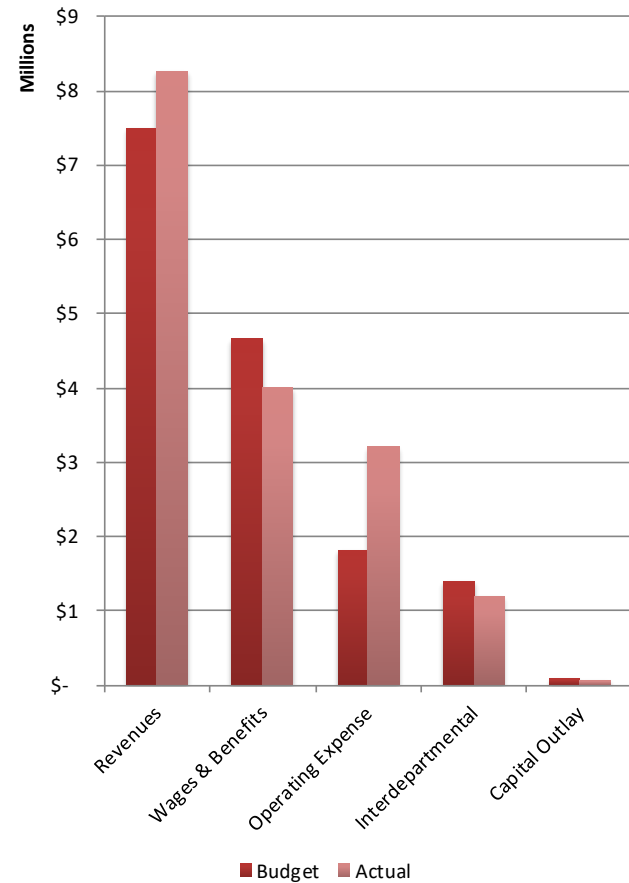
5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
HHS Software Upgrade (21)	1,181,595	892,979	\$ 288,616	 76%
Project 2	-	-	-	 0%
Project 3	-	-	-	 0%
Total 143	<u>\$ 1,181,595</u>	<u>\$ 892,979</u>	<u>\$ 288,616</u>	

Enterprise Fund (Budget to Actual)

Year to Date June 30, 2023

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 7,482,570	\$ 8,268,565	\$ 785,995	111%
Wages & Benefits	(4,657,624)	(4,000,685)	656,939	86%
Operating Expense	(1,802,651)	(3,195,787)	(1,393,136)	177%
Interdepartmental	(1,382,712)	(1,189,062)	193,650	86%
Capital Outlay	(96,335)	(75,251)	21,084	78%
Total Expenses	(7,939,322)	(8,460,785)	(521,463)	107%
Other Financing	494,721	352,483	(142,238)	71%
Change in Fund Balance	\$ 37,969	\$ 160,263	\$ 122,294	422%



Enterprise Fund includes Rocky Knoll

Enterprise Fund (Variance Change)

Year to Date June 30, 2023

	<u>Prior Month</u>	<u>Variance</u> <u>Current Month</u>	<u>Change</u>
Revenues	\$ 305,370	\$ 785,995	\$ 480,625
Wages & Benefits	562,771	656,939	94,168
Operating Expense	(1,065,027)	(1,393,136)	(328,109)
Interdepartmental	162,601	193,650	31,049
Capital Outlay	(12,916)	21,084	34,000
Total Expenses	<u>(352,571)</u>	<u>(521,463)</u>	<u>(168,892)</u>
Other Financing	<u>494,721</u>	<u>(142,238)</u>	<u>(636,959)</u>
Change in Fund Balance	<u>\$ 447,520</u>	<u>\$ 122,294</u>	<u>\$ (325,226)</u>

- Revenue variance is due to DHS change in supplemental payment calculation plus an additional 11% increase in the private pay and Medicare Part A census. Budgeted census for June was 116.00, average census for June was 109.3
- Positive Wages & Benefits expense due to staff vacancies
- Operating Expense variance is due to higher usage of agency staffing due to staffing vacancies
- Positive Interdepartmental expenses variance are a result of vacancies in the nursing department
- Capital Outlay budget of dietary equipment will be purchased in the third quarter

Enterprise Fund – Department Analysis




Year to Date June 30, 2023

Overall Budget

Department	Revenue	Variances			% of Outflow
		Expenditures	Other Financing	Total	
Rocky Knoll	\$ 785,995	\$ (521,463)	\$ (142,238)	\$ 122,294	→ 1.54%
Total	\$ 785,995	\$ (521,463)	\$ (142,238)	\$ 122,294	

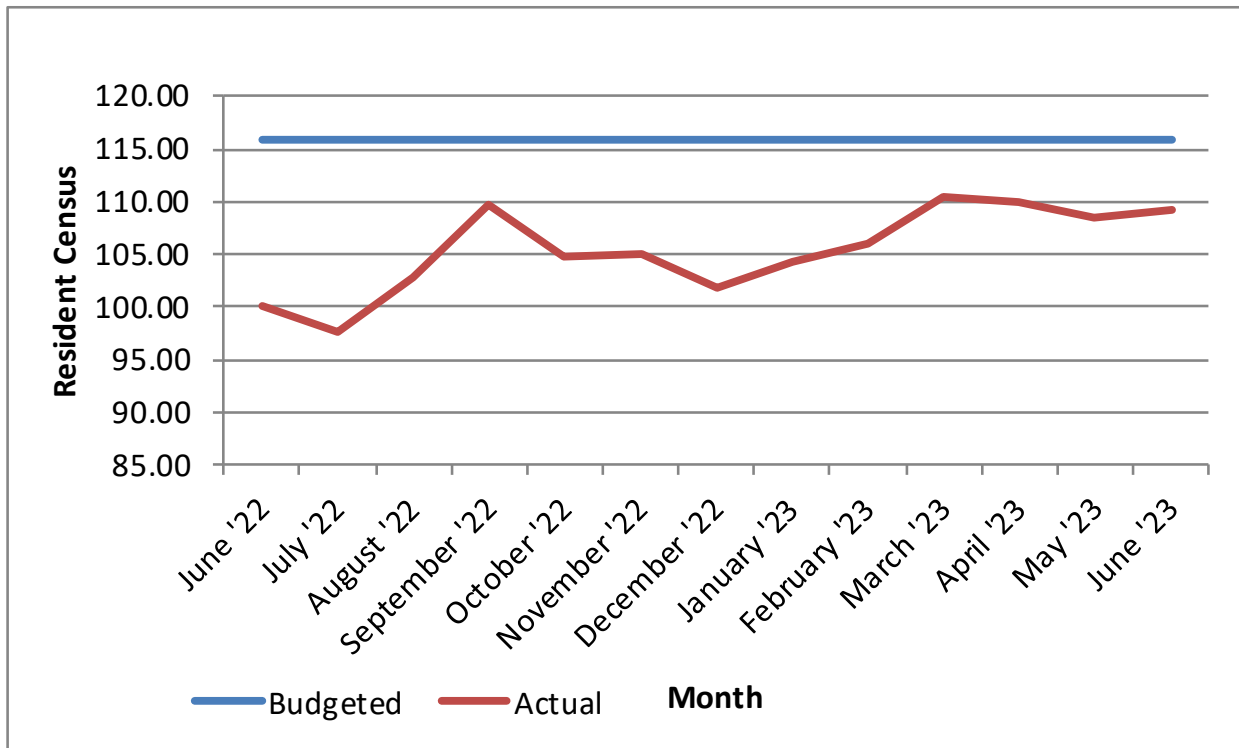
Overtime

Department	Budget	Overtime		
		Actual	\$ Variance	% Variance
Rocky Knoll	\$209,313	\$150,491	\$ 58,822	↑ 28.10%
Total	\$209,313	\$150,491	\$ 58,822	

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

Enterprise Fund (Budget to Actual Census)

June 30, 2023 (12 Month History)



Rocky Knoll

2023 – 2nd Quarter Financial Report

General Operating (2nd Quarter - 2023)





	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 7,482,570	\$ 8,268,565	\$ 785,995	110.50%
Wages & Benefits	(4,657,624)	(4,000,685)	656,939	85.90%
Operating Expense	(1,802,651)	(3,195,787)	(1,393,136)	177.28%
Interdepartmental	(1,382,712)	(1,189,062)	193,650	85.99%
Capital Outlay	(96,335)	(75,251)	21,084	78.11%
Total Expenses	(7,939,322)	(8,460,785)	(521,463)	106.57%
Other Financing	494,721	352,483	(142,238)	71.25%
Change in Fund Balance	\$ 37,969	\$ 160,263	\$ 122,294	422.09%
Required Operating Levy	\$ 1,164,000 Annual			

Debt Service (Annual Costs - 2023)

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

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

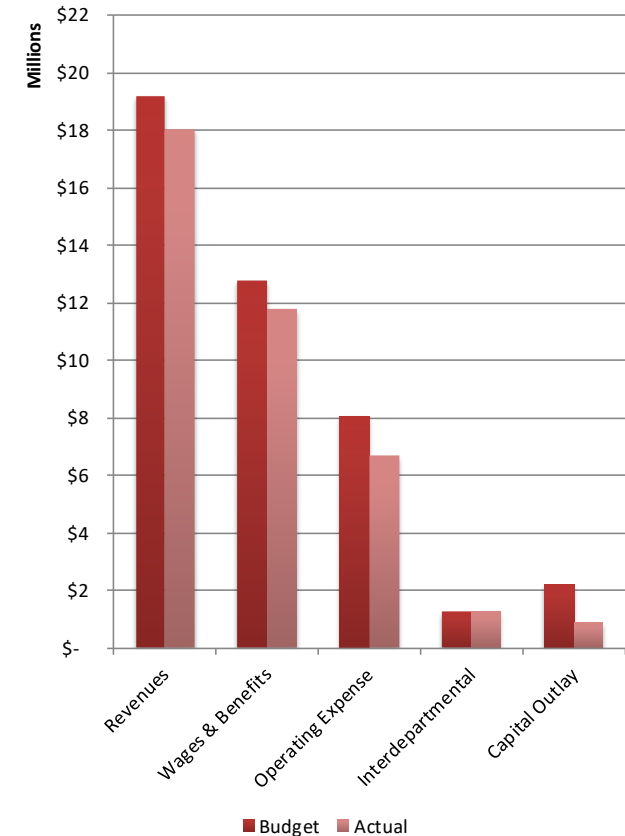
5 Year Plan Status

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

Internal Services (Budget to Actual)

Year to Date June 30, 2023

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 19,174,508	\$ 18,020,216	\$ (1,154,292)	94%
Wages & Benefits	(12,802,746)	(11,782,567)	1,020,179	92%
Operating Expense	(8,062,107)	(6,667,993)	1,394,114	83%
Interdepartmental	(1,274,343)	(1,243,717)	30,626	98%
Capital Outlay	(2,177,853)	(892,504)	1,285,349	41%
Total Expenses	(24,317,049)	(20,586,781)	3,730,268	85%
Other Financing	546,591	528,719	(17,872)	97%
Change in Fund Balance	\$ (4,595,950)	\$ (2,037,846)	\$ 2,558,104	44%



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

Internal Services (Variance Change)

Year to Date June 30, 2023

	<u>Prior Month</u>	<u>Variance</u> <u>Current Month</u>	<u>Change</u>
Revenues	\$ (873,591)	\$ (1,154,292)	\$ (280,701)
Wages & Benefits	911,646	1,020,179	108,533
Operating Expense	795,008	1,394,114	599,106
Interdepartmental	27,494	30,626	3,132
Capital Outlay	<u>898,894</u>	<u>1,285,349</u>	<u>386,455</u>
Total Expenses	2,633,042	3,730,268	1,097,226
Other Financing	<u>(14,872)</u>	<u>(17,872)</u>	<u>(3,000)</u>
Change in Fund Balance	<u>\$ 1,744,579</u>	<u>\$ 2,558,104</u>	<u>\$ 813,525</u>

- Revenues are less than budgeted. The current month change is due to more than budgeted highway municipal charges but less than budgeted health insurance for Employee benefits and insurance and capitalized expense for Highway
- Positive Wage & Benefits variance due to less than budgeted health, dental, and group life expenses for Employee Benefits & Insurance
- Operating Expenses variance is less than budgeted. The current month change was mainly due to less than budgeted outside transportation 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 June 30, 2023

Overall Budget

Department	Revenue	Variances		Total	% of Outflow
		Expenditures	Other Financing		
Employee Benefits & Insurance	\$ (1,023,590)	\$ 1,183,409	\$ -	\$ 159,819	➔ 1.78%
Highway	(110,346)	2,634,033	(17,872)	2,505,815	⬆ 18.44%
Information Technology	(20,354)	(87,177)	-	(107,531)	⬇ -7.74%
Insurance	(2)	2	-	-	➔ 0.00%
Total	\$ (1,154,292)	\$ 3,730,267	\$ (17,872)	\$ 2,558,103	

Overtime

Department	Overtime			
	Budget	Actual	\$ Variance	% Variance
Employee Benefits & Insurance	\$ -	\$ -	\$ -	➔ 0.00%
Highway	300,000	382,884	(82,884)	⬇ -27.63%
Information Systems	-	-	-	➔ 0.00%
Insurance	-	-	-	➔ 0.00%
Total	\$ 300,000	\$ 382,884	\$ (82,884)	⬇ -27.63%

⬇ Negative Variance
 ➔ Positive Variance < 2.5%
 ⬆ Positive Variance > 2.5%

Employee Benefits & Insurance

2023 – 2nd Quarter Financial Report

General Operating (2nd Quarter - 2023)

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 8,272,918	\$ 7,249,328	\$ (1,023,590)	87.63%
Wages & Benefits	(8,866,167)	(7,678,477)	1,187,690	86.60%
Operating Expense	(73,951)	(78,236)	(4,285)	105.79%
Interdepartmental	(35,714)	(35,710)	4	99.99%
Capital Outlay	-	-	-	N/A
Total Expenses	(8,975,832)	(7,792,423)	1,183,409	86.82%
Other Financing	-	-	-	N/A
Change in Fund Balance	<u>\$ (702,914)</u>	<u>\$ (543,095)</u>	<u>\$ 159,819</u>	<u>77.26%</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 – 2nd Quarter Financial Report

General Operating (2nd Quarter - 2023)

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 9,215,045	\$ 9,104,699	\$ (110,346)	98.80%
Wages & Benefits	(3,582,492)	(3,634,933)	(52,441)	101.46%
Operating Expense	(6,699,414)	(5,298,454)	1,400,960	79.09%
Interdepartmental	(1,159,859)	(1,129,693)	30,166	97.40%
Capital Outlay	(2,147,853)	(892,504)	1,255,349	41.55%
Total Expenses	(13,589,618)	(10,955,584)	2,634,034	80.62%
Other Financing	546,591	528,719	(17,872)	96.73%
Change in Fund Balance	\$ (3,827,982)	\$ (1,322,166)	\$ 2,505,816	34.54%
Required Operating Levy	\$ 1,422,055 Annual			


Debt Service (Annual Costs - 2023)

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

Total Annual Levy

\$ 4,255,755

5 Year Plan Status

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

Information Technology

2023 – 2nd Quarter Financial Report

General Operating (2nd Quarter - 2023)



	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 1,324,901	\$ 1,304,547	\$ (20,354)	98.46%
Wages & Benefits	(354,087)	(469,157)	(115,070)	132.50%
Operating Expense	(927,098)	(929,661)	(2,563)	100.28%
Interdepartmental	(78,770)	(78,314)	456	99.42%
Capital Outlay	(30,000)	-	30,000	0.00%
Total Expenses	(1,389,955)	(1,477,132)	(87,177)	106.27%
Other Financing	-	-	-	N/A
Change in Fund Balance	<u>\$ (65,054)</u>	<u>\$ (172,585)</u>	<u>\$ (107,531)</u>	<u>265.29%</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	68,474	9,290	 88%
Rocky Knoll infrastructure refresh (23)	97,854	66,100	31,754	
Total 154	<u>\$ 316,257</u>	<u>\$ 277,703</u>	<u>\$ 38,554</u>	

Insurance

2023 – 2nd Quarter Financial Report

General Operating (2nd Quarter - 2023)

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 361,644	\$ 361,642	\$ (2)	100.00%
Wages & Benefits	-	-	-	N/A
Operating Expense	(361,644)	(361,642)	2	100.00%
Interdepartmental	-	-	-	N/A
Capital Outlay	-	-	-	N/A
Total Expenses	(361,644)	(361,642)	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

\$ -

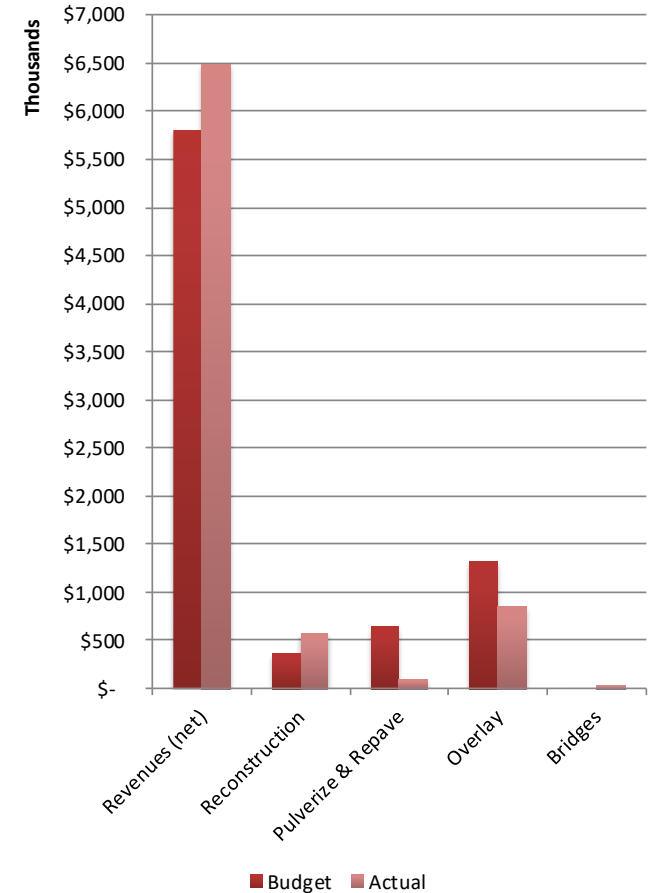
5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
Project 1	\$ -	\$ -	\$ -	 0%
Project 2	-	-	-	 0%
Project 3	-	-	-	 0%
Total 155	\$ -	\$ -	\$ -	

Transportation Fund (Budget to Actual)

Year to Date June 30, 2023

	Budget	Actual	Variance	% Actual to Budget
County Sales Tax	\$ 5,812,036	\$ 6,482,914	\$ 670,878	112%
Sales Tax Distribution	-	-	-	N/A
Total Revenues	5,812,036	6,482,914	670,878	112%
Reconstruction	(366,317)	(566,791)	(200,474)	155%
Pulverize & Repave	(638,148)	(95,806)	542,342	15%
Overlay	(1,320,133)	(850,133)	470,000	64%
Bridges	-	(25,764)	(25,764)	N/A
Sealcoating	-	(959,111)	(959,111)	N/A
Total Expenses	(2,324,598)	(2,497,605)	(173,007)	107%
Other Financing	(1,678,000)	(1,678,000)	-	100%
Change in Fund Balance	\$ 1,809,438	\$ 2,307,309	\$ 497,871	128%



Transportation Fund (Variance Change)

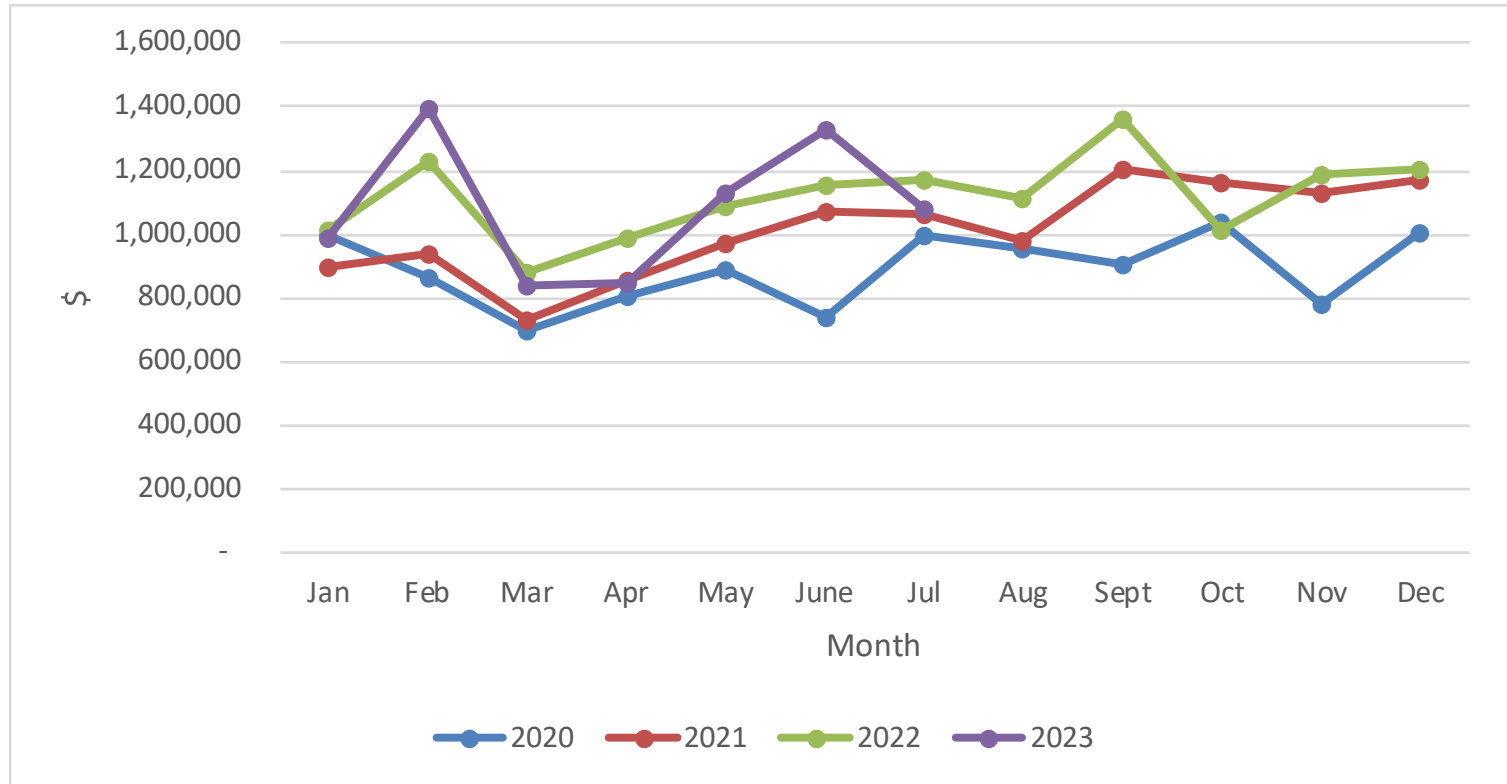
Year to Date June 30, 2023

	Variance		
	<u>Prior Month</u>	<u>Current Month</u>	<u>Change</u>
County Sales Tax	\$ 731,800	\$ 670,878	\$ (60,922)
Sales Tax Distribution	-	\$ -	-
Total Revenues	731,800	670,878	(60,922)
Reconstruction	31,990	(200,474)	(232,464)
Pulverize & Repave	610,306	542,342	(67,964)
Overlay	(361,256)	470,000	831,256
Bridges	(28,810)	(25,764)	3,046
Sealcoating	-	(959,111)	(959,111)
Total Expenses	252,230	(173,007)	(425,237)
Other Financing	-	-	-
Change in Fund Balance	\$ 984,030	\$ 497,871	\$ (486,159)

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

Transportation Fund

(Actual County Sales Tax Received by Month)



Questions...

2nd Quarter Variances

Ending

June 30, 2023

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District Attorney.....	(5,740.77)	186 - 188
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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 06/30/2023**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Public Charges for Services		
	Public Works	3,639.28	More Customs arrivals than anticipated over the period
	Personnel Related Expenditure		
	Wages	1,197.60	Casual employee will only be working over the summer hours, budget spread was based on whole year
	Overtime	(2,351.00)	OT was related to winter storms
	Operating Expenses		
	Purchased Services	14,529.09	Less US Custom's Agent Fees and inspections than budgeted
	Repairs and Maintenance	119,455.08	Large projects with other funding sources no longer needed and BIL funding originally budgeted for will not impact the Department budget
	General Operating	30,720.93	De-icing purchase was delayed due to creating brine mix to use at Airport
	Fixed Charges	1,142.28	FAA closed out a 2020 project where costs came in lower than expected and refunded BOA its share of the overpayment. BOA refunded County its 20% share of the overpayment.
	Interdepartmental Charges		
	Repairs & Maintenance Charges	(5,475.75)	Increases in Highway work were a result of winter storms
	Capital Outlay	58,577.00	Airport broom truck not yet delivered
	Variances Less Than Justification Threshold	1,255.35	
	TOTAL	222,689.86	Positive

County Airport

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
19,272.00	31.3	19,272.00	27.9			411000 Property Tax Levy	115,636.00	34.0	115,636.00	33.6		
19,272.00	31.3	19,272.00	27.9			410000 Taxes	115,636.00	34.0	115,636.00	33.6		
						420000 Intergovernmental Rev						
						450000 Public Charges for Se						
24,150.00	39.3	28,927.64	41.9	4,777.64	19.8	453000 Public Works	116,355.00	34.2	119,994.28	34.8	3,639.28	3.1
24,150.00	39.3	28,927.64	41.9	4,777.64	19.8	450000 Public Charges for Se	116,355.00	34.2	119,994.28	34.8	3,639.28	3.1
						460000 Interest and Other Re						
17,832.00	29.0	20,652.01	29.9	2,820.01	15.8	466000 Other Miscellaneous	106,998.00	31.4	107,398.97	31.2	400.97	.4
17,832.00	29.0	20,652.01	29.9	2,820.01	15.8	460000 Interest and Other Re	106,998.00	31.4	107,398.97	31.2	400.97	.4
						470000 Interdepartmental Rev						
220.00	.4	220.00	.3			476000 Other Interdepartmen	1,320.00	.4	1,320.00	.4		
220.00	.4	220.00	.3			470000 Interdepartmental Rev	1,320.00	.4	1,320.00	.4		
61,474.00	100.0	69,071.65	100.0	7,597.65	12.4	400000 Revenues	340,309.00	100.0	344,349.25	100.0	4,040.25	1.2
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
18,925.00	30.8	19,433.76	28.1	508.76-	2.7	511000 Wages	110,400.00	32.4	111,553.40	32.4	1,153.40-	1.0
2,550.00	4.1	2,542.98	3.7	7.02	.3	512000 Benefits	15,066.00	4.4	15,255.23	4.4	189.23-	1.3
21,475.00	34.9	21,976.74	31.8	501.74-	2.3	510000 Personnel Related Exp	125,466.00	36.9	126,808.63	36.8	1,342.63-	1.1
						530000 Operating Expenses						
22,711.00	36.9	19,913.64	28.8	2,797.36	12.3	531000 Purchased Services	143,761.00	42.2	129,231.91	37.5	14,529.09	10.1
21,222.00	34.5	13,753.95	19.9	7,468.05	35.2	532000 Repair & Maintenance	144,963.00	42.6	25,507.92	7.4	119,455.08	82.4
4,494.00	7.3	2,284.74	3.3	2,209.26	49.2	533000 General Operating	56,928.00	16.7	26,207.07	7.6	30,720.93	54.0
500.00	.8			500.00	100.0	534000 Fixed Charges	500.00	.1	642.28-	.2	1,142.28	228.5
48,927.00	79.6	35,952.33	52.1	12,974.67	26.5	530000 Operating Expenses	346,152.00	101.7	180,304.62	52.4	165,847.38	47.9
						550000 Interdepartmental Cha						
2,452.00	4.0	2,296.48	3.3	155.52	6.3	551000 Employee Related Cha	14,713.00	4.3	13,741.11	4.0	971.89	6.6
1,357.00	2.2	1,357.83	2.0	.83-	.1	551900 Insurance Charges	8,146.00	2.4	8,147.02	2.4	1.02-	
1,333.00	2.2	3,662.22	5.3	2,329.22-	174.7	552000 Repairs & Maintenanc	9,999.00	2.9	15,474.75	4.5	5,475.75-	54.8
882.00	1.4	882.38	1.3	.38-		553000 System Operation Cha	5,368.00	1.6	5,294.28	1.5	73.72	1.4
708.00	1.2	708.33	1.0	.33-		556000 Other Interdepartmen	4,249.00	1.2	4,249.98	1.2	.98-	

County Airport

Budget	%	Actual	%	Variance	%	Description	Budget	%	Actual	%	Variance	%
Current Period		Current Period		Current Period			Year to Date		Year to Date		Year-to-Date	
6,732.00	11.0	8,907.24	12.9	2,175.24-	32.3	550000 Interdepartmental Cha	42,475.00	12.5	46,907.14	13.6	4,432.14-	10.4
						560000 Capital Outlay						
						565000 Machinery & Equipmen	58,577.00	17.2			58,577.00	100.0
						560000 Capital Outlay	58,577.00	17.2			58,577.00	100.0
						570000 Depreciation						
77,134.00	125.5	66,836.31	96.8	10,297.69	13.4	500000 Expense/Expenditure	572,670.00	168.3	354,020.39	102.8	218,649.61	38.2
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
<u>15,660.00-</u>	<u>25.5</u>	<u>2,235.34</u>	<u>3.2</u>	<u>17,895.34</u>	<u>114.3</u>	Current Change in Fund Balance	<u>232,361.00-</u>	<u>68.3</u>	<u>9,671.14-</u>	<u>2.8</u>	<u>222,689.86</u>	<u>95.8</u>

**VARIANCE REPORT FOR DEPARTMENT -- BUILDING SERVICES
FOR THE QUARTER ENDING 06/30/2023**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Interest and Other Revenue		
	Rent Revenue	3,453.64	Taylor Park rental reservations higher than expected.
	Other Misc. Revenue	(21,097.55)	\$22,000 equipment sale in budget, actually sold to Rocky Knoll, but transfer not made yet.
	Interdepartmental Revenue		
	Repairs & Maintenance Services	(5,889.20)	Electrician repairs for Transportation & Rocky Knoll less than expected YTD.
	Other Interdept'l Revenue	(2,575.32)	Electrician time not charged to capital project yet.
	Personnel Related Expenditure		
	Wages	102,041.27	13% under. Assistant Electrician and 2 maintenance worker vacancies most of YTD, plus others.
	Benefits	16,414.59	Vacant positions 15% less.
	Operating Expenses		
	Purchased Services	71,260.96	Natural gas 25% under budget due to 12% reduced use and 27% lower prices than expected, partially offset by increase in electricity price.
	Repairs and Maintenance	142,213.54	\$134,056 unspent structural related work; mostly carpet to be bid out.
	General Operating	170,363.78	\$157,195 unspent contingency funds. A third has been allocated, but not yet completed or not invoiced.
	Interdepartmental Charges		
	Employee Related Insurance	29,604.10	Vacant positions 12% less.
	Repairs & Maintenance Charges	(3,758.33)	Use of Transportation Department for snow removal higher than budgeted and booked slab at Detention Center to operating rather than capital project.
	Capital Outlay	85,500.56	40% under budget YTD. Electrician van \$16,700 over & Kubota tractor \$3,800 over. Other items ordered. Carryover of \$60,905 missing for Health & Human Services generator.
	Variances Less Than Justification Threshold	(51,481.03)	
	TOTAL	536,051.01¹⁶⁵	Positive

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						
252,053.00	79.0	252,053.00	84.5			411000 Property Tax Levy	1,512,321.00	81.0	1,512,321.00	82.2		
252,053.00	79.0	252,053.00	84.5			410000 Taxes	1,512,321.00	81.0	1,512,321.00	82.2		
						420000 Intergovernmental Rev						
						450000 Public Charges for Se						
						460000 Interest and Other Re						
1,000.00	.3	700.00	.2	300.00-	30.0	462000 Rent Revenue	1,360.00	.1	4,813.64	.3	3,453.64	253.9
11,174.00	3.5	161.73	.1	11,012.27-	98.6	466000 Other Miscellaneous	23,044.00	1.2	1,946.45	.1	21,097.55-	91.6
12,174.00	3.8	861.73	.3	11,312.27-	92.9	460000 Interest and Other Re	24,404.00	1.3	6,760.09	.4	17,643.91-	72.3
						470000 Interdepartmental Rev						
1,991.00	.6	79.00		1,912.00-	96.0	472000 Repairs & Maintenanc	11,951.00	.6	6,061.80	.3	5,889.20-	49.3
52,948.00	16.6	45,328.00	15.2	7,620.00-	14.4	476000 Other Interdepartmen	317,695.00	17.0	315,119.68	17.1	2,575.32-	.8
54,939.00	17.2	45,407.00	15.2	9,532.00-	17.4	470000 Interdepartmental Rev	329,646.00	17.7	321,181.48	17.5	8,464.52-	2.6
319,166.00	100.0	298,321.73	100.0	20,844.27-	6.5	400000 Revenues	1,866,371.00	100.0	1,840,262.57	100.0	26,108.43-	1.4
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
131,549.00	41.2	121,106.66	40.6	10,442.34	7.9	511000 Wages	777,409.00	41.7	675,505.59	36.7	101,903.41	13.1
18,513.00	5.8	16,469.68	5.5	2,043.32	11.0	512000 Benefits	109,401.00	5.9	92,986.41	5.1	16,414.59	15.0
150,062.00	47.0	137,576.34	46.1	12,485.66	8.3	510000 Personnel Related Exp	886,810.00	47.5	768,492.00	41.8	118,318.00	13.3
						530000 Operating Expenses						
62,841.00	19.7	54,639.24	18.3	8,201.76	13.1	531000 Purchased Services	405,646.00	21.7	334,385.04	18.2	71,260.96	17.6
48,306.00	15.1	17,135.71	5.7	31,170.29	64.5	532000 Repair & Maintenance	337,385.00	18.1	195,171.46	10.6	142,213.54	42.2
28,992.00	9.1	14,111.85	4.7	14,880.15	51.3	533000 General Operating	242,202.00	13.0	71,838.22	3.9	170,363.78	70.3
140,139.00	43.9	85,886.80	28.8	54,252.20	38.7	530000 Operating Expenses	985,233.00	52.8	601,394.72	32.7	383,838.28	39.0
						550000 Interdepartmental Cha						
41,093.00	12.9	36,907.73	12.4	4,185.27	10.2	551000 Employee Related Cha	246,577.00	13.2	216,972.90	11.8	29,604.10	12.0
2,153.00	.7	2,156.82	.7	3.82-	.2	551900 Insurance Charges	12,939.00	.7	12,941.08	.7	2.08-	
		2,341.35	.8	2,341.35-		552000 Repair & Maint Charg	14,200.00	.8	17,958.33	1.0	3,758.33-	26.5
5,199.00	1.6	5,228.53	1.8	29.53-	.6	553000 System Operation Cha	31,207.00	1.7	31,238.09	1.7	31.09-	.1
48,445.00	15.2	46,634.43	15.6	1,810.57	3.7	550000 Interdepartmental Cha	304,923.00	16.3	279,110.40	15.2	25,812.60	8.5

Building Services

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						560000 Capital Outlay						
						564000 Building Improvement	17,598.00	.9			17,598.00	100.0
48,460.00	15.2	9,344.94	3.1	39,115.06	80.7	565000 Machinery & Equipmen	165,365.00	8.9	46,493.94	2.5	118,871.06	71.9
						566000 Office Furniture & E			34,000.00	1.8	34,000.00-	
						567000 Vehicles	30,000.00	1.6	46,968.50	2.6	16,968.50-	56.6
48,460.00	15.2	9,344.94	3.1	39,115.06	80.7	560000 Capital Outlay	212,963.00	11.4	127,462.44	6.9	85,500.56	40.1
						570000 Depreciation						
						580000 Debt Service						
387,106.00	121.3	279,442.51	93.7	107,663.49	27.8	500000 Expense/Expenditure	2,389,929.00	128.1	1,776,459.56	96.5	613,469.44	25.7
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
						631000 General Fund	51,310.00	2.7			51,310.00	100.0
						630000 Opt'g Transfers from	51,310.00	2.7			51,310.00	100.0
						600000 Other Financing Source	51,310.00	2.7			51,310.00	100.0
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
67,940.00-	21.3	18,879.22	6.3	86,819.22	127.8	Current Change in Fund Balance	472,248.00-	25.3	63,803.01	3.5	536,051.01	113.5

**VARIANCE REPORT FOR DEPARTMENT -- CLERK OF COURTS
FOR THE QUARTER ENDING 06/30/2023**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Intergovernmental Revenues		
	State Grants	20,962.98	Received more than the anticipated for GAL and the Circuit Court Support payment from the State
	Fines, Forfeits, & Penalties		
	Law & Ordinance Violations	3,647.52	Use of state fax refund intercept program, state debt collection, and daily collection efforts caused a positive variance for ordinance violation fees.
	Public Charges for Services		
	General Government	41,527.90	Use of state tax refund intercept program, state debt collection, and daily collection efforts caused a positive variance for court and probation fees.
	Interdepartmental Revenue		
	Other Interdept'l Revenue	(2,694.57)	Less IV-D cases heard by the court
	Personnel Related Expenditure		
	Wages	43,932.91	Due to vacancies in the office.
	Overtime	(1,693.30)	Due to court running late or through lunch hours
	Benefits	8,333.57	Due to vacancies in the office.
	Operating Expenses		
	Purchased Services	(232,502.49)	Greater than budgeted costs for court appointed attorney's and guardian ad litem appointments.
	General Operating	(5,026.72)	Office supplies and transcript costs increase
	Interdepartmental Charges		
	Employee Related Insurance	68,906.16	Due to vacancies in the office.
	System Operation Charges	1,596.15	Reduction in printing as a result of in court processing
	Variances Less Than Justification Threshold	1,231.21	
	TOTAL	(51,778.68)	Negative

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						
117,218.00	47.5	117,218.00	46.0			411000 Property Tax Levy	703,310.00	47.5	703,310.00	45.5		
117,218.00	47.5	117,218.00	46.0			410000 Taxes	703,310.00	47.5	703,310.00	45.5		
						420000 Intergovernmental Rev						
45,789.00	18.6	49,282.83	19.3	3,493.83	7.6	423000 State Grants	274,734.00	18.6	295,696.98	19.1	20,962.98	7.6
45,789.00	18.6	49,282.83	19.3	3,493.83	7.6	420000 Intergovernmental Rev	274,734.00	18.6	295,696.98	19.1	20,962.98	7.6
						440000 Fines, Forfeits and P						
27,250.00	11.0	24,358.65	9.6	2,891.35-	10.6	441000 Law and Ordinance Vi	163,500.00	11.0	167,147.52	10.8	3,647.52	2.2
27,250.00	11.0	24,358.65	9.6	2,891.35-	10.6	440000 Fines, Forfeits and P	163,500.00	11.0	167,147.52	10.8	3,647.52	2.2
						450000 Public Charges for Se						
53,006.00	21.5	61,210.97	24.0	8,204.97	15.5	451000 General Government	318,052.00	21.5	359,579.90	23.3	41,527.90	13.1
53,006.00	21.5	61,210.97	24.0	8,204.97	15.5	450000 Public Charges for Se	318,052.00	21.5	359,579.90	23.3	41,527.90	13.1
						460000 Interest and Other Re						
						470000 Interdepartmental Rev						
3,530.00	1.4	2,834.34	1.1	695.66-	19.7	476000 Other Interdepartmen	21,180.00	1.4	18,485.43	1.2	2,694.57-	12.7
3,530.00	1.4	2,834.34	1.1	695.66-	19.7	470000 Interdepartmental Rev	21,180.00	1.4	18,485.43	1.2	2,694.57-	12.7
246,793.00	100.0	254,904.79	100.0	8,111.79	3.3	400000 Revenues	1,480,776.00	100.0	1,544,219.83	100.0	63,443.83	4.3
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
103,703.00	42.0	97,958.33	38.4	5,744.67	5.5	511000 Wages	608,170.00	41.1	565,930.39	36.6	42,239.61	6.9
14,635.00	5.9	13,525.10	5.3	1,109.90	7.6	512000 Benefits	85,818.00	5.8	77,484.43	5.0	8,333.57	9.7
118,338.00	48.0	111,483.43	43.7	6,854.57	5.8	510000 Personnel Related Exp	693,988.00	46.9	643,414.82	41.7	50,573.18	7.3
						530000 Operating Expenses						
73,899.00	29.9	135,874.81	53.3	61,975.81-	83.9	531000 Purchased Services	446,113.00	30.1	678,615.49	43.9	232,502.49-	52.1
367.00	.1	300.54	.1	66.46	18.1	532000 Repair & Maintenance	2,207.00	.1	1,243.76	.1	963.24	43.6
4,381.00	1.8	3,454.92	1.4	926.08	21.1	533000 General Operating	25,634.00	1.7	30,660.72	2.0	5,026.72-	19.6
504.00	.2	445.82	.2	58.18	11.5	534000 Fixed Charges	3,029.00	.2	2,752.09	.2	276.91	9.1
						535000 Bad Debt Expense			10.00		10.00-	
79,151.00	32.1	140,076.09	55.0	60,925.09-	77.0	530000 Operating Expenses	476,983.00	32.2	713,282.06	46.2	236,299.06-	49.5
						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	
40,105.00	16.3	29,515.81	11.6	10,589.19	26.4	551000 Employee Related Ins	240,646.00	16.3	171,739.84	11.1	68,906.16	28.6
1,402.00	.6	1,403.09	.6	1.09-	.1	551900 Insurance Charges	8,419.00	.6	8,418.46	.5	.54	
5,464.00	2.2	4,983.10	2.0	480.90	8.8	553000 System Operation Cha	32,790.00	2.2	31,193.85	2.0	1,596.15	4.9
24.00		23.92		.08	.3	556000 Other Interdepartmen	144.00		143.48		.52	.4
46,995.00	19.0	35,925.92	14.1	11,069.08	23.6	550000 Interdepartmental Cha	281,999.00	19.0	211,495.63	13.7	70,503.37	25.0
						560000 Capital Outlay						
						570000 Depreciation						
244,484.00	99.1	287,485.44	112.8	43,001.44-	17.6	500000 Expense/Expenditure	1,452,970.00	98.1	1,568,192.51	101.6	115,222.51-	7.9
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
<u>2,309.00</u>	<u>.9</u>	<u>32,580.65-</u>	<u>12.8</u>	<u>34,889.65-*****</u>		Current Change in Fund Balance	<u>27,806.00</u>	<u>1.9</u>	<u>23,972.68-</u>	<u>1.6</u>	<u>51,778.68-</u>	<u>186.2</u>

**VARIANCE REPORT FOR DEPARTMENT -- CORPORATION COUNSEL
FOR THE QUARTER ENDING 06/30/2023**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Interdepartmental Revenue		
	Other Interdept'l Revenue	3,598.49	Wages are more than anticipated which is reimbursed through revenue from HHS.
	Personnel Related Expenditure		
	Wages	(3,070.25)	Wages are more than anticipated which is reimbursed through revenue from HHS and a budget adjustment will be forthcoming for a TO change.
	Operating Expenses		
	General Operating	1,186.52	Budgeted computer not yet purchased.
	Variances Less Than Justification Threshold	290.82	
	TOTAL	2,005.58	Positive

Corporation Counsel

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
35,323.00	59.9	35,323.00	59.1			411000 Property Tax Levy	137,613.00	49.3	137,613.00	48.6		
35,323.00	59.9	35,323.00	59.1			410000 Taxes	137,613.00	49.3	137,613.00	48.6		
						420000 Intergovernmental Rev						
						450000 Public Charges for Se						
						460000 Interest and Other Re						
29.00				29.00-	100.0	466000 Other Miscellaneous	174.00	.1	612.85	.2	438.85	252.2
29.00				29.00-	100.0	460000 Interest and Other Re	174.00	.1	612.85	.2	438.85	252.2
						470000 Interdepartmental Rev						
23,583.00	40.0	24,459.31	40.9	876.31	3.7	476000 Other Interdepartmen	141,505.00	50.7	145,103.49	51.2	3,598.49	2.5
23,583.00	40.0	24,459.31	40.9	876.31	3.7	470000 Interdepartmental Rev	141,505.00	50.7	145,103.49	51.2	3,598.49	2.5
						400000 Revenues						
58,935.00	100.0	59,782.31	100.0	847.31	1.4	400000 Revenues	279,292.00	100.0	283,329.34	100.0	4,037.34	1.4
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
18,137.00	30.8	11,134.39	18.6	7,002.61	38.6	511000 Wages	50,372.00	18.0	53,442.25	18.9	3,070.25-	6.1
2,578.00	4.4	1,593.91	2.7	984.09	38.2	512000 Benefits	7,138.00	2.6	7,694.97	2.7	556.97-	7.8
20,715.00	35.1	12,728.30	21.3	7,986.70	38.6	510000 Personnel Related Exp	57,510.00	20.6	61,137.22	21.6	3,627.22-	6.3
						530000 Operating Expenses						
36,155.00	61.3	36,155.25	60.5	.25-		531000 Purchased Services	216,930.00	77.7	216,931.50	76.6	1.50-	
663.00	1.1	137.02	.2	525.98	79.3	533000 General Operating	3,327.00	1.2	2,140.48	.8	1,186.52	35.7
36,818.00	62.5	36,292.27	60.7	525.73	1.4	530000 Operating Expenses	220,257.00	78.9	219,071.98	77.3	1,185.02	.5
						550000 Interdepartmental Cha						
1,658.00	2.8	830.52	1.4	827.48	49.9	551000 Employee Related Ins	1,703.00	.6	1,290.60	.5	412.40	24.2
83.00	.1	83.34	.1	.34-	.4	551900 Insurance Charges	498.00	.2	499.96	.2	1.96-	.4
24.00		24.00				553000 System Operation Cha	144.00	.1	144.00	.1		
1,765.00	3.0	937.86	1.6	827.14	46.9	550000 Interdepartmental Cha	2,345.00	.8	1,934.56	.7	410.44	17.5
						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												
59,298.00	100.6	49,958.43	83.6	9,339.57	15.8	500000 Expense/Expenditure	280,112.00	100.3	282,143.76	99.6	2,031.76-	.7
600000 Other Financing Source												
630000 Opt'g Transfers from												
363.00-	.6	9,823.88	16.4	10,186.88	*****	Current Change in Fund Balance	820.00-	.3	1,185.58	.4	2,005.58	244.6

**VARIANCE REPORT FOR DEPARTMENT -- COUNTY ADMINISTRATOR
FOR THE QUARTER ENDING 06/30/2023**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Personnel Related Expenditure		
	Wages	80,803.51	Less than budgeted expenditures due to vacant positions
	Benefits	12,739.32	Less than budgeted expenditures due to vacant positions
	Operating Expenses		
	General Operating	7,024.48	Less than budgeted expenditures for travel/training, vehicle related expenses, and employee recognition
	Interdepartmental Charges		
	Employee Related Insurance	23,400.72	Less than budgeted expenditures due to vacant positions
	Variances Less Than Justification Threshold	(46,986.34)	ARPA Revenue not transferred in due to vacant position
	TOTAL	76,981.69	Positive

County Administrator

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
32,978.00	100.0	32,978.00	100.0			411000 Property Tax Levy	197,868.00	100.0	197,868.00	100.0		
32,978.00	100.0	32,978.00	100.0			410000 Taxes	197,868.00	100.0	197,868.00	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	197,902.00	100.0	197,868.00	100.0	34.00-	
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
29,839.00	90.5	12,771.38	38.7	17,067.62	57.2	511000 Wages	176,322.00	89.1	95,518.49	48.3	80,803.51	45.8
4,237.00	12.8	1,859.61	5.6	2,377.39	56.1	512000 Benefits	25,038.00	12.7	12,298.68	6.2	12,739.32	50.9
34,076.00	103.3	14,630.99	44.4	19,445.01	57.1	510000 Personnel Related Exp	201,360.00	101.7	107,817.17	54.5	93,542.83	46.5
						530000 Operating Expenses						
129.00	.4	42.73	.1	86.27	66.9	531000 Purchased Services	774.00	.4	263.40	.1	510.60	66.0
12.00				12.00	100.0	532000 Repair & Maintenance	545.00	.3			545.00	100.0
548.00	1.7	500.04-	1.5	1,048.04	191.2	533000 General Operating	7,503.00	3.8	478.52	.2	7,024.48	93.6
689.00	2.1	457.31-	1.4	1,146.31	166.4	530000 Operating Expenses	8,822.00	4.5	741.92	.4	8,080.08	91.6
						550000 Interdepartmental Cha						
4,886.00	14.8	812.21	2.5	4,073.79	83.4	551000 Employee Related Ins	29,315.00	14.8	5,914.28	3.0	23,400.72	79.8
89.00	.3	90.33	.3	1.33-	1.5	551900 Insurance Charges	542.00	.3	542.02	.3	.02-	
						552000 Repairs & Maint Char	200.00	.1			200.00	100.0
900.00	2.7	870.83	2.6	29.17	3.2	553000 System Operation Cha	5,400.00	2.7	5,286.92	2.7	113.08	2.1
5,875.00	17.8	1,773.37	5.4	4,101.63	69.8	550000 Interdepartmental Cha	35,457.00	17.9	11,743.22	5.9	23,713.78	66.9
						570000 Depreciation						
						580000 Debt Service						
40,640.00	123.2	15,947.05	48.4	24,692.95	60.8	500000 Expense/Expenditure	245,639.00	124.1	120,302.31	60.8	125,336.69	51.0
						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						
8,053.00	24.4			8,053.00	100.0	631900 LFRF - General Fund	48,321.00	24.4			48,321.00	100.0
8,053.00	24.4			8,053.00	100.0	630000 Opt'g Transfers from	48,321.00	24.4			48,321.00	100.0
8,053.00	24.4			8,053.00	100.0	600000 Other Financing Source	48,321.00	24.4			48,321.00	100.0
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
<u>391.00</u>	<u>1.2</u>	<u>17,030.95</u>	<u>51.6</u>	<u>16,639.95</u>	<u>*****</u>	Current Change in Fund Balance	<u>584.00</u>	<u>.3</u>	<u>77,565.69</u>	<u>39.2</u>	<u>76,981.69</u>	<u>*****</u>

**VARIANCE REPORT FOR DEPARTMENT -- COUNTY BOARD
FOR THE QUARTER ENDING 06/30/2023**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Personnel Related Expenditure		
	Wages	5,025.30	Less than budgeted per diems
	Operating Expenses		
	General Operating	44,557.80	Optional year 2 of Discover WI Contract not executed. Positive variance will continue forward throughout year. Less than budgeted expenses for travel and training.
	Variances Less Than Justification Threshold	(38,375.79)	Optional year 2 of Discover WI Contract not executed so ARPA revenue was not transferred. Negative variance will continue forward throughout year.
	TOTAL	11,207.31	Positive

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	115,140.00	100.0	115,140.00	100.0		
19,190.00	100.0	19,190.00	100.0			410000 Taxes	115,140.00	100.0	115,140.00	100.0		
						460000 Interest and Other Re						
						470000 Interdepartmental Rev						
19,190.00	100.0	19,190.00	100.0			400000 Revenues	115,140.00	100.0	115,140.00	100.0		
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
11,361.00	59.2	10,652.85	55.5	708.15	6.2	511000 Wages	67,176.00	58.3	62,150.70	54.0	5,025.30	7.5
1,001.00	5.2	939.22	4.9	61.78	6.2	512000 Benefits	5,867.00	5.1	5,394.09	4.7	472.91	8.1
12,362.00	64.4	11,592.07	60.4	769.93	6.2	510000 Personnel Related Exp	73,043.00	63.4	67,544.79	58.7	5,498.21	7.5
						530000 Operating Expenses						
3,706.00	19.3	1,571.17	8.2	2,134.83	57.6	533000 General Operating	71,919.00	62.5	27,361.20	23.8	44,557.80	62.0
3,706.00	19.3	1,571.17	8.2	2,134.83	57.6	530000 Operating Expenses	71,919.00	62.5	27,361.20	23.8	44,557.80	62.0
						550000 Interdepartmental Cha						
12.00	.1	13.80	.1	1.80-	15.0	551000 Employee Related Ins	84.00	.1	82.59	.1	1.41	1.7
183.00	1.0	183.41	1.0	.41-	.2	551900 Insurance Charges	1,099.00	1.0	1,100.54	1.0	1.54-	.1
2,862.00	14.9	3,257.38	17.0	395.38-	13.8	553000 System Operation Cha	17,173.00	14.9	17,321.57	15.0	148.57-	.9
3,057.00	15.9	3,454.59	18.0	397.59-	13.0	550000 Interdepartmental Cha	18,356.00	15.9	18,504.70	16.1	148.70-	.8
						560000 Capital Outlay						
						570000 Depreciation						
						580000 Debt Service						
19,125.00	99.7	16,617.83	86.6	2,507.17	13.1	500000 Expense/Expenditure	163,318.00	141.8	113,410.69	98.5	49,907.31	30.6
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
						631900 LFRF - General Fund	38,700.00	33.6			38,700.00	100.0
						630000 Opt'g Transfers from	38,700.00	33.6			38,700.00	100.0
						600000 Other Financing Source	38,700.00	33.6			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>65.00</u>	<u>.3</u>	<u>2,572.17</u>	<u>13.4</u>	<u>2,507.17</u>	<u>*****</u>	Current Change in Fund Balance	<u>9,478.00-</u>	<u>8.2</u>	<u>1,729.31</u>	<u>1.5</u>	<u>11,207.31</u>	<u>118.2</u>

**VARIANCE REPORT FOR DEPARTMENT -- COUNTY CLERK OFFICE
FOR THE QUARTER ENDING 06/30/2023**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Licenses & Permits		
	Non-Business Licenses	4,347.30	Passport license sales ahead of budget
	Personnel Related Expenditure		
	Wages	(17,215.44)	Overlap for training purposes, for unbudgeted retirement / new hire
	Benefits	(2,112.65)	Overlap for training purposes, for unbudgeted retirement / new hire
	Operating Expenses		
	Repairs and Maintenance	(2,350.24)	Election equipment related
	General Operating	(6,553.01)	Increase in advertising cost (spring elections) School district's share of election advertising not yet received
	Interdepartmental Charges		
	Employee Related Insurance	12,202.92	Health insurance actual burden less than budgeted (retirement / new hire)
	System Operation Charges	2,173.50	Election related printing and duplicating (copying) less than budgeted
	Variances Less Than Justification Threshold	1,604.99	
	TOTAL	(7,902.63)	Negative

County Clerk Office

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
20,364.00	61.3	20,364.00	73.3			411000 Property Tax Levy	122,188.00	56.8	122,188.00	55.4		
20,364.00	61.3	20,364.00	73.3			410000 Taxes	122,188.00	56.8	122,188.00	55.4		
						420000 Intergovernmental Rev						
						426000 Chges - Other Local	26,000.00	12.1	26,222.99	11.9	222.99	.9
						420000 Intergovernmental Rev	26,000.00	12.1	26,222.99	11.9	222.99	.9
						430000 Licenses and Permits						
11,850.00	35.7	6,285.00	22.6	5,565.00-	47.0	432000 Nonbusiness Licenses	61,260.00	28.5	65,607.30	29.8	4,347.30	7.1
11,850.00	35.7	6,285.00	22.6	5,565.00-	47.0	430000 Licenses and Permits	61,260.00	28.5	65,607.30	29.8	4,347.30	7.1
						450000 Public Charges for Se						
41.00	.1	157.25	.6	116.25	283.5	451000 General Government	254.00	.1	305.75	.1	51.75	20.4
875.00	2.6	980.20	3.5	105.20	12.0	452000 Public Safety	5,250.00	2.4	5,876.38	2.7	626.38	11.9
916.00	2.8	1,137.45	4.1	221.45	24.2	450000 Public Charges for Se	5,504.00	2.6	6,182.13	2.8	678.13	12.3
						460000 Interest and Other Re						
37.00	.1			37.00-	100.0	466000 Other Miscellaneous	225.00	.1	165.72	.1	59.28-	26.3
37.00	.1			37.00-	100.0	460000 Interest and Other Re	225.00	.1	165.72	.1	59.28-	26.3
						470000 Interdepartmental Rev						
32.00	.1			32.00-	100.0	473000 System Operation Rev	32.00		123.25	.1	91.25	285.2
32.00	.1			32.00-	100.0	470000 Interdepartmental Rev	32.00		123.25	.1	91.25	285.2
33,199.00	100.0	27,786.45	100.0	5,412.55-	16.3	400000 Revenues	215,209.00	100.0	220,489.39	100.0	5,280.39	2.5
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
14,517.00	43.7	14,539.90	52.3	22.90-	.2	511000 Wages	85,322.00	39.6	102,464.52	46.5	17,142.52-	20.1
2,061.00	6.2	2,084.53	7.5	23.53-	1.1	512000 Benefits	12,086.00	5.6	14,198.65	6.4	2,112.65-	17.5
16,578.00	49.9	16,624.43	59.8	46.43-	.3	510000 Personnel Related Exp	97,408.00	45.3	116,663.17	52.9	19,255.17-	19.8
						530000 Operating Expenses						
100.00	.3			100.00	100.0	531000 Purchased Services	600.00	.3			600.00	100.0
1,720.00	5.2	1,971.78	7.1	251.78-	14.6	532000 Repair & Maintenance	10,327.00	4.8	12,677.24	5.7	2,350.24-	22.8
1,133.00	3.4	606.05	2.2	526.95	46.5	533000 General Operating	9,728.00	4.5	16,281.01	7.4	6,553.01-	67.4
2,953.00	8.9	2,577.83	9.3	375.17	12.7	530000 Operating Expenses	20,655.00	9.6	28,958.25	13.1	8,303.25-	40.2

County Clerk Office

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						550000 Interdepartmental Cha						
4,899.00	14.8	2,861.77	10.3	2,037.23	41.6	551000 Employee Related Ins	29,394.00	13.7	17,191.08	7.8	12,202.92	41.5
110.00	.3	110.50	.4	.50-	.5	551900 Insurance Charges	663.00	.3	663.00	.3		
2,015.00	6.1	1,896.99	6.8	118.01	5.9	553000 System Operation Cha	25,790.00	12.0	23,616.50	10.7	2,173.50	8.4
1.00		1.33		.33-	33.0	556000 Other Interdepartmen	7.00		8.02		1.02-	14.6
<u>7,025.00</u>	<u>21.2</u>	<u>4,870.59</u>	<u>17.5</u>	<u>2,154.41</u>	<u>30.7</u>	550000 Interdepartmental Cha	<u>55,854.00</u>	<u>26.0</u>	<u>41,478.60</u>	<u>18.8</u>	<u>14,375.40</u>	<u>25.7</u>
						560000 Capital Outlay						
						570000 Depreciation						
<u>26,556.00</u>	<u>80.0</u>	<u>24,072.85</u>	<u>86.6</u>	<u>2,483.15</u>	<u>9.4</u>	500000 Expense/Expenditure	<u>173,917.00</u>	<u>80.8</u>	<u>187,100.02</u>	<u>84.9</u>	<u>13,183.02-</u>	<u>7.6</u>
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
<u>6,643.00</u>	<u>20.0</u>	<u>3,713.60</u>	<u>13.4</u>	<u>2,929.40-</u>	<u>44.1</u>	Current Change in Fund Balance	<u>41,292.00</u>	<u>19.2</u>	<u>33,389.37</u>	<u>15.1</u>	<u>7,902.63-</u>	<u>19.1</u>

**VARIANCE REPORT FOR DEPARTMENT -- COURT COMMISSIONER
FOR THE QUARTER ENDING 06/30/2023**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Public Charges for Services		
	Health Care Services	2,877.00	Fluctuations based upon demand for mediation services.
	Personnel Related Expenditure		
	Wages	(1,262.22)	Paid for performance percentage was higher than budgeted.
	Operating Expenses		
	Purchased Services	3,084.00	Fluctuations based upon demands for mediation services.
	Variances Less Than Justification Threshold	2,302.23	
	TOTAL	7,001.01	Positive

Court Commissioner

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
26,480.00	87.5	26,480.00	85.7			411000 Property Tax Levy	158,880.00	87.5	158,880.00	86.0		
26,480.00	87.5	26,480.00	85.7			410000 Taxes	158,880.00	87.5	158,880.00	86.0		
						420000 Intergovernmental Rev						
						430000 Licenses and Permits						
						450000 Public Charges for Se						
275.00	.9	256.00	.8	19.00-	6.9	451000 General Government	1,650.00	.9	1,023.00	.6	627.00-	38.0
2,123.00	7.0	2,910.00	9.4	787.00	37.1	454000 Health Care Services	12,738.00	7.0	15,615.00	8.5	2,877.00	22.6
2,398.00	7.9	3,166.00	10.2	768.00	32.0	450000 Public Charges for Se	14,388.00	7.9	16,638.00	9.0	2,250.00	15.6
						460000 Interest and Other Re						
350.00	1.2	270.00	.9	80.00-	22.9	462000 Rent Revenue	2,100.00	1.2	2,520.00	1.4	420.00	20.0
350.00	1.2	270.00	.9	80.00-	22.9	460000 Interest and Other Re	2,100.00	1.2	2,520.00	1.4	420.00	20.0
						470000 Interdepartmental Rev						
1,050.00	3.5	997.38	3.2	52.62-	5.0	476000 Other Interdepartmen	6,300.00	3.5	6,692.69	3.6	392.69	6.2
1,050.00	3.5	997.38	3.2	52.62-	5.0	470000 Interdepartmental Rev	6,300.00	3.5	6,692.69	3.6	392.69	6.2
30,278.00	100.0	30,913.38	100.0	635.38	2.1	400000 Revenues	181,668.00	100.0	184,730.69	100.0	3,062.69	1.7
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
20,884.00	69.0	21,269.83	68.8	385.83-	1.8	511000 Wages	123,407.00	67.9	124,669.22	67.5	1,262.22-	1.0
2,965.00	9.8	2,996.57	9.7	31.57-	1.1	512000 Benefits	17,453.00	9.6	17,559.93	9.5	106.93-	.6
23,849.00	78.8	24,266.40	78.5	417.40-	1.8	510000 Personnel Related Exp	140,860.00	77.5	142,229.15	77.0	1,369.15-	1.0
						530000 Operating Expenses						
2,166.00	7.2	3,008.00	9.7	842.00-	38.9	531000 Purchased Services	13,001.00	7.2	9,917.00	5.4	3,084.00	23.7
		16.13	.1	16.13-		532000 Repair & Maintenance	858.00	.5	289.73	.2	568.27	66.2
1,650.00	5.4			1,650.00	100.0	533000 General Operating	3,511.00	1.9	2,558.90	1.4	952.10	27.1
						535000 Bad Debt Expense			5.00		5.00-	
3,816.00	12.6	3,024.13	9.8	791.87	20.8	530000 Operating Expenses	17,370.00	9.6	12,770.63	6.9	4,599.37	26.5
						550000 Interdepartmental Cha						
2,822.00	9.3	2,822.58	9.1	.58-		551000 Employee Related Ins	16,936.00	9.3	16,935.68	9.2	.32	
113.00	.4	112.75	.4	.25	.2	551900 Insurance Charges	678.00	.4	676.50	.4	1.50	.2

Court Commissioner

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
686.00	2.3	537.96	1.7	148.04	21.6	553000 System Operation Cha	4,126.00	2.3	3,419.72	1.9	706.28	17.1
3,621.00	12.0	3,473.29	11.2	147.71	4.1	550000 Interdepartmental Cha	21,740.00	12.0	21,031.90	11.4	708.10	3.3
						560000 Capital Outlay						
						570000 Depreciation						
31,286.00	103.3	30,763.82	99.5	522.18	1.7	500000 Expense/Expenditure	179,970.00	99.1	176,031.68	95.3	3,938.32	2.2
						600000 Other Financing Source						
1,008.00	3.3	149.56	.5	1,157.56	114.8	630000 Opt'g Transfers from Current Change in Fund Balance	1,698.00	.9	8,699.01	4.7	7,001.01	412.3

**VARIANCE REPORT FOR DEPARTMENT -- DISTRICT ATTORNEY
FOR THE QUARTER ENDING 06/30/2023**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Intergovernmental Revenues		
	State Grants	(72,794.00)	Received State Grants for first half of year in June - will receive the rest at EOY
	Public Charges for Services		
	General Government	7,352.00	More than budgeted duplicating revenue from State of WI and other Law offices
	Personnel Related Expenditure		
	Wages	30,967.23	Turnover - Vacant positions
	Benefits	4,621.99	Turnover - Vacant positions
	Operating Expenses		
	Purchased Services	(6,130.47)	Jury Trial(s) with out of state witnesses that needed to be flown here - costs ordered to be reimbursed by Court
	Repairs and Maintenance	1,327.92	
	General Operating	19,583.47	Less postage than expected and budgeted furniture and computers not yet purchased
	Interdepartmental Charges		
	Employee Related Insurance	9,134.51	Turnover - Vacant positions
	Variances Less Than Justification Threshold	196.58	
	TOTAL	(5,740.77)	Negative

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						
71,408.00	48.2	71,408.00	95.3			411000 Property Tax Levy	428,450.00	81.6	428,450.00	93.2		
71,408.00	48.2	71,408.00	95.3			410000 Taxes	428,450.00	81.6	428,450.00	93.2		
						420000 Intergovernmental Rev						
72,794.00	49.1			72,794.00-	100.0	423000 State Grants	72,794.00	13.9			72,794.00-	100.0
72,794.00	49.1			72,794.00-	100.0	420000 Intergovernmental Rev	72,794.00	13.9			72,794.00-	100.0
						450000 Public Charges for Se						
3,998.00	2.7	3,489.78	4.7	508.22-	12.7	451000 General Government	24,000.00	4.6	31,352.00	6.8	7,352.00	30.6
3,998.00	2.7	3,489.78	4.7	508.22-	12.7	450000 Public Charges for Se	24,000.00	4.6	31,352.00	6.8	7,352.00	30.6
						460000 Interest and Other Re						
						470000 Interdepartmental Rev						
16.00		18.00		2.00	12.5	476000 Other Interdepartmen	101.00		18.00		83.00-	82.2
16.00		18.00		2.00	12.5	470000 Interdepartmental Rev	101.00		18.00		83.00-	82.2
148,216.00	100.0	74,915.78	100.0	73,300.22-	49.5	400000 Revenues	525,345.00	100.0	459,820.00	100.0	65,525.00-	12.5
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
57,380.00	38.7	55,381.18	73.9	1,998.82	3.5	511000 Wages	339,151.00	64.6	308,183.77	67.0	30,967.23	9.1
8,085.00	5.5	7,764.53	10.4	320.47	4.0	512000 Benefits	47,783.00	9.1	43,161.01	9.4	4,621.99	9.7
65,465.00	44.2	63,145.71	84.3	2,319.29	3.5	510000 Personnel Related Exp	386,934.00	73.7	351,344.78	76.4	35,589.22	9.2
						530000 Operating Expenses						
1,869.00	1.3	808.30	1.1	1,060.70	56.8	531000 Purchased Services	11,224.00	2.1	17,354.47	3.8	6,130.47-	54.6
457.00	.3	215.20	.3	241.80	52.9	532000 Repair & Maintenance	2,752.00	.5	1,424.08	.3	1,327.92	48.3
2,358.00	1.6	3,069.27	4.1	711.27-	30.2	533000 General Operating	48,833.00	9.3	29,249.53	6.4	19,583.47	40.1
21.00		33.55		12.55-	59.8	534000 Fixed Charges	127.00		201.29		74.29-	58.5
4,705.00	3.2	4,126.32	5.5	578.68	12.3	530000 Operating Expenses	62,936.00	12.0	48,229.37	10.5	14,706.63	23.4
						550000 Interdepartmental Cha						
12,442.00	8.4	12,036.00	16.1	406.00	3.3	551000 Employee Related Ins	74,661.00	14.2	65,526.49	14.3	9,134.51	12.2
286.00	.2	287.25	.4	1.25-	.4	551900 Insurance Charges	1,722.00	.3	1,723.50	.4	1.50-	.1
						552000 Repairs & Maintenanc			61.13		61.13-	
1,683.00	1.1	1,597.44	2.1	85.56	5.1	553000 System Operation Cha	10,107.00	1.9	9,690.50	2.1	416.50	4.1
14,411.00	9.7	13,920.69	18.6	490.31	3.4	550000 Interdepartmental Cha	86,490.00	16.5	77,001.62	16.7	9,488.38	11.0

District Attorney

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						560000 Capital Outlay						
						570000 Depreciation						
84,581.00	57.1	81,192.72	108.4	3,388.28	4.0	500000 Expense/Expenditure	536,360.00	102.1	476,575.77	103.6	59,784.23	11.1
						600000 Other Financing Source						
63,635.00	42.9	6,276.94	8.4	69,911.94	109.9	630000 Opt'g Transfers from Current Change in Fund Balance	11,015.00	2.1	16,755.77	3.6	5,740.77	52.1

**VARIANCE REPORT FOR DEPARTMENT -- FINANCE
FOR THE QUARTER ENDING 06/30/2023**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Interest and Other Revenue		
	Other Misc. Revenue	12,278.76	Misc. reimbursements and refunds
	Interdepartmental Revenue		
	Other Interdept'l Revenue	18,199.98	Small difference in reimbursements for Finance staff working directly with HHS, Rocky Knoll, Highway, and Sheriffs Departments
	Personnel Related Expenditure		
	Wages	153,295.78	Open positions
	Overtime	2,023.38	
	Benefits	23,815.72	Open positions
	Operating Expenses		
	Purchased Services	(34,580.02)	Reflects outsourcing cost of Rocky Knoll AR support as reviewed by Finance Committee January 11, 2023. Cost is recovered from Rocky Knoll by offset in interdepartmental Revenue above.
	Interdepartmental Charges		
	Employee Related Insurance	37,960.03	Open positions
	Variances Less Than Justification Threshold	602.79	
	TOTAL	213,596.42	Positive

Finance

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
105,490.00	65.1	105,490.00	62.7			411000 Property Tax Levy	632,940.00	65.4	632,940.00	63.4		
105,490.00	65.1	105,490.00	62.7			410000 Taxes	632,940.00	65.4	632,940.00	63.4		
						420000 Intergovernmental Rev						
5,709.00	3.5	5,729.69	3.4	20.69	.4	426000 Chges - Other Local	34,254.00	3.5	34,383.75	3.4	129.75	.4
5,709.00	3.5	5,729.69	3.4	20.69	.4	420000 Intergovernmental Rev	34,254.00	3.5	34,383.75	3.4	129.75	.4
						450000 Public Charges for Se						
						460000 Interest and Other Re						
3,578.00	2.2	3,838.17	2.3	260.17	7.3	466000 Other Miscellaneous	21,468.00	2.2	33,746.76	3.4	12,278.76	57.2
3,578.00	2.2	3,838.17	2.3	260.17	7.3	460000 Interest and Other Re	21,468.00	2.2	33,746.76	3.4	12,278.76	57.2
						470000 Interdepartmental Rev						
47,196.00	29.1	53,174.91	31.6	5,978.91	12.7	476000 Other Interdepartmen	278,886.00	28.8	297,085.98	29.8	18,199.98	6.5
47,196.00	29.1	53,174.91	31.6	5,978.91	12.7	470000 Interdepartmental Rev	278,886.00	28.8	297,085.98	29.8	18,199.98	6.5
161,973.00	100.0	168,232.77	100.0	6,259.77	3.9	400000 Revenues	967,548.00	100.0	998,156.49	100.0	30,608.49	3.2
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
123,234.00	76.1	98,348.82	58.5	24,885.18	20.2	511000 Wages	728,248.00	75.3	572,928.84	57.4	155,319.16	21.3
17,501.00	10.8	13,870.34	8.2	3,630.66	20.7	512000 Benefits	103,412.00	10.7	79,596.28	8.0	23,815.72	23.0
140,735.00	86.9	112,219.16	66.7	28,515.84	20.3	510000 Personnel Related Exp	831,660.00	86.0	652,525.12	65.4	179,134.88	21.5
						530000 Operating Expenses						
4,774.25	2.9	85.09	.1	4,689.16	98.2	531000 Purchased Services	35,487.50	3.7	70,067.52	7.0	34,580.02-	97.4
146.00	.1	61.83		84.17	57.7	532000 Repair & Maintenance	881.00	.1	462.78		418.22	47.5
2,630.00	1.6	368.82	.2	2,261.18	86.0	533000 General Operating	17,308.00	1.8	17,549.52	1.8	241.52-	1.4
233.00	.1	814.55	.5	581.55-	249.6	534000 Fixed Charges	1,399.00	.1	820.46	.1	578.54	41.4
7,783.25	4.8	1,330.29	.8	6,452.96	82.9	530000 Operating Expenses	55,075.50	5.7	88,900.28	8.9	33,824.78-	61.4
						550000 Interdepartmental Cha						
22,869.00	14.1	16,270.33	9.7	6,598.67	28.9	551000 Employee Related Ins	137,214.00	14.2	99,253.97	9.9	37,960.03	27.7
373.00	.2	373.59	.2	.59-	.2	551900 Insurance Charges	2,240.00	.2	2,241.46	.2	1.46-	.1
5,057.00	3.1	5,058.39	3.0	1.39-		553000 System Operation Cha	30,346.00	3.1	30,628.22	3.1	282.22-	.9
1.00		1.58		.58-	58.0	556000 Other Interdepartmen	10.00		9.52		.48	4.8
28,300.00	17.5	21,703.89	12.9	6,596.11	23.3	550000 Interdepartmental Cha	169,810.00	17.6	132,133.17	13.2	37,676.83	22.2

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						
176,818.25	109.2	135,253.34	80.4	41,564.91	23.5	500000 Expense/Expenditure	1,056,545.50	109.2	873,558.57	87.5	182,986.93	17.3
						600000 Other Financing Source						
						630000 Operat'g Transfers fr						
12,317.00	7.6	12,318.00	7.3	1.00-		631000 General Fund	73,907.00	7.6	73,908.00	7.4	1.00-	
12,317.00	7.6	12,318.00	7.3	1.00-		630000 Operat'g Transfers fr	73,907.00	7.6	73,908.00	7.4	1.00-	
12,317.00	7.6	12,318.00	7.3	1.00-		600000 Other Financing Source	73,907.00	7.6	73,908.00	7.4	1.00-	
						700000 Other Financing Uses						
						720000 Oper'tg Transfer to O						
						900000 Statistical Accounts O						
						960000 GASB Statistical Data						
2,528.25-	1.6	45,297.43	26.9	47,825.68	*****	Current Change in Fund Balance	15,090.50-	1.6	198,505.92	19.9	213,596.42	*****

**VARIANCE REPORT FOR DEPARTMENT -- HUMAN RESOURCES DEPARTMENT
FOR THE QUARTER ENDING 06/30/2023**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Personnel Related Expenditure		
	Wages	79,485.58	Department Vacancies
	Benefits	13,601.54	Department Vacancies
	Operating Expenses		
	Purchased Services	35,374.54	All Employee Summit is being planned for in fall along with manager/supervisor training.
	General Operating	17,256.04	Advertising, office supplies and recognition expenses are less than budgeted to date.
	Interdepartmental Charges		
	Employee Related Insurance	22,713.21	Department Vacancies
	Variances Less Than Justification Threshold	(22,458.46)	
	TOTAL	145,972.45	Positive

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	318,942.00	89.9	318,942.00	89.9		
53,157.00	89.9	53,157.00	89.9			410000 Taxes	318,942.00	89.9	318,942.00	89.9		
						450000 Public Charges for Se						
						460000 Interest and Other Re						
		.51		.51		466000 Other Miscellaneous			4.76		4.76	
		.51		.51		460000 Interest and Other Re			4.76		4.76	
						470000 Interdepartmental Rev						
5,951.00	10.1	5,951.67	10.1	.67		476000 Other Interdepartmen	35,711.00	10.1	35,709.98	10.1	1.02-	
5,951.00	10.1	5,951.67	10.1	.67		470000 Interdepartmental Rev	35,711.00	10.1	35,709.98	10.1	1.02-	
59,108.00	100.0	59,109.18	100.0	1.18		400000 Revenues	354,653.00	100.0	354,656.74	100.0	3.74	
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
37,077.00	62.7	23,538.58	39.8	13,538.42	36.5	511000 Wages	219,094.00	61.8	139,608.42	39.4	79,485.58	36.3
5,265.00	8.9	3,186.28	5.4	2,078.72	39.5	512000 Benefits	31,112.00	8.8	17,510.46	4.9	13,601.54	43.7
42,342.00	71.6	26,724.86	45.2	15,617.14	36.9	510000 Personnel Related Exp	250,206.00	70.5	157,118.88	44.3	93,087.12	37.2
						530000 Operating Expenses						
7,416.00	12.5	3,901.60	6.6	3,514.40	47.4	531000 Purchased Services	59,501.00	16.8	24,126.46	6.8	35,374.54	59.5
416.67	.7	409.03	.7	7.64	1.8	532000 Repair & Maintenance	2,500.00	.7	1,840.23	.5	659.77	26.4
5,880.00	9.9	3,552.43	6.0	2,327.57	39.6	533000 General Operating	35,304.00	10.0	18,047.96	5.1	17,256.04	48.9
13,712.67	23.2	7,863.06	13.3	5,849.61	42.7	530000 Operating Expenses	97,305.00	27.4	44,014.65	12.4	53,290.35	54.8
						550000 Interdepartmental Cha						
8,836.00	14.9	6,592.29	11.2	2,243.71	25.4	551000 Employee Related Ins	53,014.00	14.9	30,300.79	8.5	22,713.21	42.8
162.00	.3	162.50	.3	.50-	.3	551900 Insurance Charges	977.00	.3	975.00	.3	2.00	.2
2,228.00	3.8	2,103.26	3.6	124.74	5.6	553000 System Operation Cha	13,372.00	3.8	13,054.35	3.7	317.65	2.4
		.67		.67-		556000 Other Interdepartmen	5.00		3.98		1.02	20.4
11,226.00	19.0	8,858.72	15.0	2,367.28	21.1	550000 Interdepartmental Cha	67,368.00	19.0	44,334.12	12.5	23,033.88	34.2
						560000 Capital Outlay						
						570000 Depreciation						
67,280.67	113.8	43,446.64	73.5	23,834.03	35.4	500000 Expense/Expenditure	414,879.00	117.0	245,467.65	69.2	169,411.35	40.8

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	6,110.86	10.3	2,161.14	26.1	631900 LFRF - General Fund	49,632.00	14.0	26,189.36	7.4	23,442.64	47.2
8,272.00	14.0	6,110.86	10.3	2,161.14	26.1	630000 Opt'g Transfers from	49,632.00	14.0	26,189.36	7.4	23,442.64	47.2
8,272.00	14.0	6,110.86	10.3	2,161.14	26.1	600000 Other Financing Source	49,632.00	14.0	26,189.36	7.4	23,442.64	47.2
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
99.33	.2	21,773.40	36.8	21,674.07	*****	Current Change in Fund Balance	10,594.00-	3.0	135,378.45	38.2	145,972.45	*****

**VARIANCE REPORT FOR DEPARTMENT -- MEDICAL EXAMINER
FOR THE QUARTER ENDING 06/30/2023**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Interdepartmental Revenue		
	Other Interdept'l Revenue	2,500.00	Received additional funds from the Overdose Fatality grant through HHS.
	Operating Expenses		
	Purchased Services	7,625.89	Autopsies have been much lower than anticipated.
	General Operating	3,714.20	Mileage has been lower than expected.
	Variances Less Than Justification Threshold	1,284.78	
	TOTAL	15,124.87	Positive

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	33.6	10,772.00	40.2			411000 Property Tax Levy	64,633.00	41.8	64,633.00	41.0		
10,772.00	33.6	10,772.00	40.2			410000 Taxes	64,633.00	41.8	64,633.00	41.0		
						420000 Intergovernmental Rev						
						450000 Public Charges for Se						
						460000 Interest and Other Re						
13,767.00	43.0	16,023.27	59.8	2,256.27	16.4	466000 Other Miscellaneous	82,609.00	53.4	82,965.16	52.6	356.16	.4
13,767.00	43.0	16,023.27	59.8	2,256.27	16.4	460000 Interest and Other Re	82,609.00	53.4	82,965.16	52.6	356.16	.4
						470000 Interdepartmental Rev						
7,500.00	23.4			7,500.00-	100.0	476000 Other Interdepartmen	7,500.00	4.8	10,000.00	6.3	2,500.00	33.3
7,500.00	23.4			7,500.00-	100.0	470000 Interdepartmental Rev	7,500.00	4.8	10,000.00	6.3	2,500.00	33.3
32,039.00	100.0	26,795.27	100.0	5,243.73-	16.4	400000 Revenues	154,742.00	100.0	157,598.16	100.0	2,856.16	1.8
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
11,599.00	36.2	12,200.14	45.5	601.14-	5.2	511000 Wages	68,541.00	44.3	67,710.08	43.0	830.92	1.2
858.00	2.7	933.33	3.5	75.33-	8.8	512000 Benefits	5,072.00	3.3	5,179.83	3.3	107.83-	2.1
12,457.00	38.9	13,133.47	49.0	676.47-	5.4	510000 Personnel Related Exp	73,613.00	47.6	72,889.91	46.3	723.09	1.0
						530000 Operating Expenses						
9,019.00	28.2	12,081.52	45.1	3,062.52-	34.0	531000 Purchased Services	54,125.00	35.0	46,499.11	29.5	7,625.89	14.1
10.00				10.00	100.0	532000 Repair & Maintenance	60.00				60.00	100.0
1,599.00	5.0	505.41	1.9	1,093.59	68.4	533000 General Operating	10,471.00	6.8	6,756.80	4.3	3,714.20	35.5
10,628.00	33.2	12,586.93	47.0	1,958.93-	18.4	530000 Operating Expenses	64,656.00	41.8	53,255.91	33.8	11,400.09	17.6
						550000 Interdepartmental Cha						
159.00	.5	157.57	.6	1.43	.9	551000 Employee Related Ins	1,042.00	.7	948.85	.6	93.15	8.9
92.00	.3	92.58	.3	.58-	.6	551900 Insurance Charges	556.00	.4	555.52	.4	.48	.1
1,854.00	5.8	1,838.02	6.9	15.98	.9	553000 System Operation Cha	11,124.00	7.2	11,072.10	7.0	51.90	.5
2,105.00	6.6	2,088.17	7.8	16.83	.8	550000 Interdepartmental Cha	12,722.00	8.2	12,576.47	8.0	145.53	1.1
						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	%
25,190.00	78.6	27,808.57	103.8	2,618.57-	10.4	500000 Expense/Expenditure	150,991.00	97.6	138,722.29	88.0	12,268.71	8.1
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
<u>6,849.00</u>	<u>21.4</u>	<u>1,013.30-</u>	<u>3.8</u>	<u>7,862.30-</u>	<u>114.8</u>	Current Change in Fund Balance	<u>3,751.00</u>	<u>2.4</u>	<u>18,875.87</u>	<u>12.0</u>	<u>15,124.87</u>	<u>403.2</u>

**VARIANCE REPORT FOR DEPARTMENT -- NON-DEPARTMENTAL
FOR THE QUARTER ENDING 06/30/2023**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Intergovernmental Revenues		
	Federal Grants	(254,605.12)	Budgeted ARPA use in 2023 not yet utilized
	State Grants	100,870.67	Reversal of 2022 unspent LIO funds to 2023
	Public Charges for Services		
	General Government	(31,428.00)	Lower than budget for Land Records fees
	Public Safety	3,895.27	Higher than budget for Jail Assessment fees
	Interest and Other Revenue		
	Interest Income	1,586,865.95	Higher than budgeted investment interest income and interest received on notes receivable
	Interest Income - Taxes	1,028.93	
	Penalty - Taxes	(9,062.59)	Lower than budget for penalties on delinquent taxes
	Other Misc. Revenue	134,109.09	TIF district closure and payoff of outstanding loans
	Operating Expenses		
	General Operating	(21,723.41)	Unbudgeted LFRF partially offset by Grant payment lag vs. budget period for Library / County Historical Research
	Interdepartmental Charges		
	Interest	(1,986.76)	Interest reimbursement to Sheriff's Dept. on drug forfeiture account
	Variances Less Than Justification Threshold	575,346.66	
	TOTAL	2,083,310.69	Positive

Non-Departmental

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
202,232.00-	77.0	202,232.00-	32.0			411000 Property Tax Levy	1,213,395.00-	111.8	1,213,395.00-	46.4		
						413000 Interest & Penalty o			167.75		167.75	
202,232.00-	77.0	202,232.00-	32.0			410000 Taxes	1,213,395.00-	111.8	1,213,227.25-	46.4	167.75	
						420000 Intergovernmental Rev						
319,421.00	121.7	424,833.36	67.2	105,412.36	33.0	421000 Federal Grants	1,306,382.00	120.4	1,051,776.88	40.2	254,605.12-	19.5
26,000.00	9.9			26,000.00-	100.0	423000 State Grants	275,703.00	25.4	376,573.67	14.4	100,870.67	36.6
345,421.00	131.6	424,833.36	67.2	79,412.36	23.0	420000 Intergovernmental Rev	1,582,085.00	145.8	1,428,350.55	54.6	153,734.45-	9.7
						450000 Public Charges for Se						
13,749.00	5.2	9,752.00	1.5	3,997.00-	29.1	451000 General Government	82,500.00	7.6	51,072.00	2.0	31,428.00-	38.1
10,833.00	4.1	10,905.29	1.7	72.29	.7	452000 Public Safety	64,999.00	6.0	68,894.27	2.6	3,895.27	6.0
24,582.00	9.4	20,657.29	3.3	3,924.71-	16.0	450000 Public Charges for Se	147,499.00	13.6	119,966.27	4.6	27,532.73-	18.7
						460000 Interest and Other Re						
37,292.00	14.2	308,189.59	48.8	270,897.59	726.4	461000 Interest Income	223,758.00	20.6	1,810,623.95	69.2	1,586,865.95	709.2
27,083.00	10.3	30,347.93	4.8	3,264.93	12.1	461100 Interest Inc - Taxes	162,499.00	15.0	163,527.93	6.2	1,028.93	.6
14,666.00	5.6	14,309.46	2.3	356.54-	2.4	461105 Penalty - Taxes	88,001.00	8.1	78,938.41	3.0	9,062.59-	10.3
15,735.00	6.0	35,707.99	5.7	19,972.99	126.9	466000 Other Miscellaneous	94,412.00	8.7	228,521.09	8.7	134,109.09	142.0
94,776.00	36.1	388,554.97	61.5	293,778.97	310.0	460000 Interest and Other Re	568,670.00	52.4	2,281,611.38	87.2	1,712,941.38	301.2
						470000 Interdepartmental Rev						
262,547.00	100.0	631,813.62	100.0	369,266.62	140.6	400000 Revenues	1,084,859.00	100.0	2,616,700.95	100.0	1,531,841.95	141.2
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
						530000 Operating Expenses						
82.00		168.16		86.16-	105.1	532000 Repair & Maintenance	502.00		327.98		174.02	34.7
95,088.00	36.2	43,079.83	6.8	52,008.17	54.7	533000 General Operating	1,969,635.00	181.6	1,991,358.41	76.1	21,723.41-	1.1
95,170.00	36.2	43,247.99	6.8	51,922.01	54.6	530000 Operating Expenses	1,970,137.00	181.6	1,991,686.39	76.1	21,549.39-	1.1
						550000 Interdepartmental Cha						
228.00	.1	229.09		1.09-	.5	551900 Insurance Charges	1,374.00	.1	1,374.46	.1	.46-	
14.00				14.00	100.0	552000 Repairs & Maintenanc	88.00		30.00		58.00	65.9
242.00	.1	229.09		12.91	5.3	550000 Interdepartmental Cha	1,462.00	.1	1,404.46	.1	57.54	3.9
						560000 Capital Outlay						

Non-Departmental

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						570000 Depreciation						
						580000 Debt Service						
41.00		1,247.72	.2	1,206.72-	*****	582000 Interest	251.00		2,237.76	.1	1,986.76-	791.5
41.00		1,247.72	.2	1,206.72-	*****	580000 Debt Service	251.00		2,237.76	.1	1,986.76-	791.5
						599001 Expense Budget Target						
95,453.00	36.4	44,724.80	7.1	50,728.20	53.1	500000 Expense/Expenditure	1,971,850.00	181.8	1,995,328.61	76.3	23,478.61-	1.2
						600000 Other Financing Source						
						630000 Operat'g Transfers fr						
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
44,238.00	16.8	106,982.00	16.9	62,744.00-	141.8	721000 General Fund	456,308.00	42.1	262,058.29	10.0	194,249.71	42.6
188,823.00	71.9	212,605.12	33.6	23,782.12-	12.6	721900 LFRF - General Fund	437,358.00	40.3	425,002.62	16.2	12,355.38	2.8
45,351.00	17.3	21,671.25	3.4	23,679.75	52.2	722000 Special Revenue Fund	272,109.00	25.1	63,876.86	2.4	208,232.14	76.5
						724403 Fund Transfer Out	102,194.00	9.4	102,194.04	3.9	.04-	
246,932.00	94.1	163,220.04	25.8	83,711.96	33.9	725000 Enterprise Fund	494,721.00	45.6	352,483.01	13.5	142,237.99	28.8
3,000.00	1.1			3,000.00	100.0	726000 Internal Services Fu	18,000.00	1.7	127.83		17,872.17	99.3
528,344.00	201.2	504,478.41	79.8	23,865.59	4.5	720000 Transfer to Other Fun	1,780,690.00	164.1	1,205,742.65	46.1	574,947.35	32.3
528,344.00	201.2	504,478.41	79.8	23,865.59	4.5	700000 Other Financing Uses	1,780,690.00	164.1	1,205,742.65	46.1	574,947.35	32.3
						900000 Statistical Accounts O						
						920000 HCC Statistical Infor						
361,250.00-	137.6	82,610.41	13.1	443,860.41	122.9	Current Change in Fund Balance	2,667,681.00-	245.9	584,370.31-	22.3	2,083,310.69	78.1

**VARIANCE REPORT FOR DEPARTMENT -- COUNTY PLANNING & RESOURCES
FOR THE QUARTER ENDING 06/30/2023**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Intergovernmental Revenues		
	Federal Grants	(45,976.10)	Timing of payments for Sustain Our Great Lakes/Natural Resource Damage Assessment grant expenses. Budget neutral.
	Licenses & Permits		
	Other Permits and Fees	10,217.95	More revenue received from sanitary and shoreland permits.
	Public Charges for Services		
	Conservation and Development	42,097.44	More revenue received from Tree Sale program.
	Interest and Other Revenue		
	Rent Revenue	(3,161.00)	Less rent for Kohler Center for Marsh Education building.
	Other Misc. Revenue	9,379.89	ATC Old Plank Road Trail easement reimbursement
	Interdepartmental Revenue		
	Other Interdept'l Revenue	(2,295.00)	Timing of payment for non-metallic mining accrued from Highway department.
	Personnel Related Expenditure		
	Wages	37,084.29	Less expense due to full-time employee reduced hours and retirement
	Benefits	6,757.18	Less expense due to full-time employee reduced hours and retirement
	Operating Expenses		
	Purchased Services	22,088.83	Timing of consulting and land and water client service expenses
	Repairs and Maintenance	(10,196.45)	Timing of payments of snowmobile 2022-23 season grant and electrical maintenance at parks.
	General Operating	(52,753.16)	Expense for Tree Sale program. Budget neutral.
	Interdepartmental Charges		
	Employee Related Insurance	10,060.81	Less expense due to full-time employee reduced hours.

Repairs & Maintenance Charges	(18,756.81)	More expense from highway department for Marsh bog removal and other activities at the Parks.
Capital Outlay	(9,284.46)	Gator reimbursement not as much as expected.
Variances Less Than Justification Threshold	11,048.31	
TOTAL	6,311.72	Positive

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	50.7	105,524.00	34.6			411000 Property Tax Levy	633,145.00	51.5	633,145.00	51.0		
105,524.00	50.7	105,524.00	34.6			410000 Taxes	633,145.00	51.5	633,145.00	51.0		
						420000 Intergovernmental Rev						
18,718.00	9.0	57,446.49	18.8	38,728.49	206.9	421000 Federal Grants	112,309.00	9.1	66,332.90	5.3	45,976.10-	40.9
33,835.00	16.2	86,496.89	28.4	52,661.89	155.6	423000 State Grants	122,364.00	9.9	122,762.73	9.9	398.73	.3
52,553.00	25.2	143,943.38	47.2	91,390.38	173.9	420000 Intergovernmental Rev	234,673.00	19.1	189,095.63	15.2	45,577.37-	19.4
						430000 Licenses and Permits						
8.00				8.00-	100.0	432000 Nonbusiness Licenses	49.00				49.00-	100.0
44,339.00	21.3	50,061.07	16.4	5,722.07	12.9	435000 Other Reg. Permit &	163,652.00	13.3	173,869.95	14.0	10,217.95	6.2
44,347.00	21.3	50,061.07	16.4	5,714.07	12.9	430000 Licenses and Permits	163,701.00	13.3	173,869.95	14.0	10,168.95	6.2
						440000 Fines, Forfeits & Pen						
		75.00		75.00		441000 Law & Ordinance Viol			675.00	.1	675.00	
		75.00		75.00		440000 Fines, Forfeits & Pen			675.00	.1	675.00	
						450000 Public Charges for Se						
445.00	.2	1,205.15	.4	760.15	170.8	451000 General Government	2,675.00	.2	3,078.10	.2	403.10	15.1
						457000 Conservation and Dev	170,000.00	13.8	212,097.44	17.1	42,097.44	24.8
445.00	.2	1,205.15	.4	760.15	170.8	450000 Public Charges for Se	172,675.00	14.0	215,175.54	17.3	42,500.54	24.6
						460000 Interest and Other Re						
5,300.00	2.5	3,950.00	1.3	1,350.00-	25.5	462000 Rent Revenue	17,736.00	1.4	14,575.00	1.2	3,161.00-	17.8
16.00				16.00-	100.0	465000 Donations	101.00		610.22		509.22	504.2
83.00		4.72		78.28-	94.3	466000 Other Miscellaneous	5,499.00	.4	14,878.89	1.2	9,379.89	170.6
5,399.00	2.6	3,954.72	1.3	1,444.28-	26.8	460000 Interest and Other Re	23,336.00	1.9	30,064.11	2.4	6,728.11	28.8
						470000 Interdepartmental Rev						
						476000 Other Interdepartmen	2,295.00	.2			2,295.00-	100.0
						470000 Interdepartmental Rev	2,295.00	.2			2,295.00-	100.0
208,268.00	100.0	304,763.32	100.0	96,495.32	46.3	400000 Revenues	1,229,825.00	100.0	1,242,025.23	100.0	12,200.23	1.0
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
83,214.00	40.0	97,827.18	32.1	14,613.18-	17.6	511000 Wages	491,724.00	40.0	454,817.85	36.6	36,906.15	7.5
11,575.00	5.6	12,356.61	4.1	781.61-	6.8	512000 Benefits	68,399.00	5.6	61,641.82	5.0	6,757.18	9.9

County Planning & Resources

Budget	%	Actual	%	Variance	%	Description	Budget	%	Actual	%	Variance	%
Current Period		Current Period		Current Period			Year to Date		Year to Date		Year-to-Date	
94,789.00	45.5	110,183.79	36.2	15,394.79-	16.2	510000 Personnel Related Exp	560,123.00	45.5	516,459.67	41.6	43,663.33	7.8
						530000 Operating Expenses						
57,437.00	27.6	85,422.78	28.0	27,985.78-	48.7	531000 Purchased Services	190,407.00	15.5	168,318.17	13.6	22,088.83	11.6
76,182.00	36.6	33,399.01	11.0	42,782.99	56.2	532000 Repair & Maintenance	131,738.00	10.7	141,934.45	11.4	10,196.45-	7.7
65,287.00	31.3	46,208.75	15.2	19,078.25	29.2	533000 General Operating	161,067.00	13.1	213,820.16	17.2	52,753.16-	32.8
541.00	.3	350.53	.1	190.47	35.2	534000 Fixed Charges	4,151.00	.3	5,039.03	.4	888.03-	21.4
199,447.00	95.8	165,381.07	54.3	34,065.93	17.1	530000 Operating Expenses	487,363.00	39.6	529,111.81	42.6	41,748.81-	8.6
						550000 Interdepartmental Cha						
23,204.00	11.1	22,192.45	7.3	1,011.55	4.4	551000 Employee Related Ins	139,222.00	11.3	129,161.19	10.4	10,060.81	7.2
1,242.00	.6	1,245.58	.4	3.58-	.3	551900 Insurance Charges	7,474.00	.6	7,473.52	.6	.48	
2,954.00	1.4	2,878.34	.9	75.66	2.6	552000 Repairs & Maintenanc	11,731.00	1.0	30,487.81	2.5	18,756.81-	159.9
6,078.00	2.9	6,191.79	2.0	113.79-	1.9	553000 System Operation Cha	36,488.00	3.0	36,591.08	2.9	103.08-	.3
190.00	.1	1.34		188.66	99.3	556000 Other Interdepartmen	250.00		307.96		57.96-	23.2
33,668.00	16.2	32,509.50	10.7	1,158.50	3.4	550000 Interdepartmental Cha	195,165.00	15.9	204,021.56	16.4	8,856.56-	4.5
						560000 Capital Outlay						
						565000 Machinery & Equipmen	35,000.00	2.8	26,950.00	2.2	8,050.00	23.0
						566200 Computer Equipment			64,334.46	5.2	64,334.46-	
						567000 Vehicles	47,000.00	3.8			47,000.00	100.0
						560000 Capital Outlay	82,000.00	6.7	91,284.46	7.3	9,284.46-	11.3
						570000 Depreciation						
327,904.00	157.4	308,074.36	101.1	19,829.64	6.0	500000 Expense/Expenditure	1,324,651.00	107.7	1,340,877.50	108.0	16,226.50-	1.2
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
1,301.00	.6			1,301.00	100.0	631500 Land Records Usage	7,806.00	.6	18,143.99	1.5	10,337.99-	132.4
1,301.00	.6			1,301.00	100.0	630000 Opt'g Transfers from	7,806.00	.6	18,143.99	1.5	10,337.99-	132.4
1,301.00	.6			1,301.00	100.0	600000 Other Financing Source	7,806.00	.6	18,143.99	1.5	10,337.99-	132.4
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
118,335.00-	56.8	3,311.04-	1.1	115,023.96	97.2	Current Change in Fund Balance	87,020.00-	7.1	80,708.28-	6.5	6,311.72	7.3

**VARIANCE REPORT FOR DEPARTMENT -- REGISTER OF DEEDS
FOR THE QUARTER ENDING 06/30/2023**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Public Charges for Services		
	General Government	(73,022.76)	Revenue fluctuates due to real estate and encumbrance activity which is based upon the local, state and national economy.
	Personnel Related Expenditure		
	Wages	6,326.17	Savings from staffing vacancy.
	Benefits	1,858.66	Savings from staffing vacancy
	Operating Expenses		
	Purchased Services	7,899.96	Anticipated increases have not yet been charged.
	Repairs and Maintenance	1,112.29	Most of maintenance fees have been paid. So far not repairs have been needed.
	General Operating	5,268.82	Postage is down slightly due to more documents being e-recorded along with more documents being sent bulk, office supplies have not been ordered.
	Interdepartmental Charges		
	Employee Related Insurance	(1,401.61)	Change in benefit elections by staff vacancy
	Variances Less Than Justification Threshold	860.30	
	TOTAL	(51,098.17)	Negative

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-	36.7			411000 Property Tax Levy	115,674.00-	33.1	115,674.00-	41.9		
19,279.00-	33.1	19,279.00-	36.7			410000 Taxes	115,674.00-	33.1	115,674.00-	41.9		
						420000 Intergovernmental Rev						
						450000 Public Charges for Se						
77,452.00	133.1	71,851.23	136.7	5,600.77-	7.2	451000 General Government	464,713.00	133.1	391,690.24	141.9	73,022.76-	15.7
77,452.00	133.1	71,851.23	136.7	5,600.77-	7.2	450000 Public Charges for Se	464,713.00	133.1	391,690.24	141.9	73,022.76-	15.7
						460000 Interest and Other Re						
						470000 Interdepartmental Rev						
58,173.00	100.0	52,572.23	100.0	5,600.77-	9.6	400000 Revenues	349,039.00	100.0	276,016.24	100.0	73,022.76-	20.9
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
30,684.00	52.7	30,521.14	58.1	162.86	.5	511000 Wages	179,919.00	51.5	172,921.33	62.6	6,997.67	3.9
4,357.00	7.5	4,146.31	7.9	210.69	4.8	512000 Benefits	25,549.00	7.3	23,690.34	8.6	1,858.66	7.3
35,041.00	60.2	34,667.45	65.9	373.55	1.1	510000 Personnel Related Exp	205,468.00	58.9	196,611.67	71.2	8,856.33	4.3
						530000 Operating Expenses						
4,000.00	6.9	3,052.64	5.8	947.36	23.7	531000 Purchased Services	69,000.00	19.8	61,100.04	22.1	7,899.96	11.4
541.00	.9	181.95	.3	359.05	66.4	532000 Repair & Maintenance	3,243.00	.9	2,130.71	.8	1,112.29	34.3
2,750.75	4.7	415.00	.8	2,335.75	84.9	533000 General Operating	12,995.50	3.7	7,726.68	2.8	5,268.82	40.5
7,291.75	12.5	3,649.59	6.9	3,642.16	49.9	530000 Operating Expenses	85,238.50	24.4	70,957.43	25.7	14,281.07	16.8
						550000 Interdepartmental Cha						
10,957.00	18.8	12,213.74	23.2	1,256.74-	11.5	551000 Employee Related Ins	65,745.00	18.8	67,146.61	24.3	1,401.61-	2.1
205.00	.4	205.41	.4	.41-	.2	551900 Insurance Charges	1,234.00	.4	1,232.54	.4	1.46	.1
4,402.00	7.6	4,276.34	8.1	125.66	2.9	553000 System Operation Cha	26,413.00	7.6	25,666.98	9.3	746.02	2.8
7.00		6.92		.08	1.1	556000 Other Interdepartmen	42.00		41.48		.52	1.2
15,571.00	26.8	16,702.41	31.8	1,131.41-	7.3	550000 Interdepartmental Cha	93,434.00	26.8	94,087.61	34.1	653.61-	.7
						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	%
57,903.75	99.5	55,019.45	104.7	2,884.30	5.0	500000 Expense/Expenditure	384,140.50	110.1	361,656.71	131.0	22,483.79	5.9
						600000 Other Financing Source						
						630000 Operat'g Transfers fr						
5,943.00	10.2			5,943.00	100.0	631500 Land Records Usage	46,285.00	13.3	45,725.80	16.6	559.20	1.2
5,943.00	10.2			5,943.00	100.0	630000 Operat'g Transfers fr	46,285.00	13.3	45,725.80	16.6	559.20	1.2
5,943.00	10.2			5,943.00	100.0	600000 Other Financing Source	46,285.00	13.3	45,725.80	16.6	559.20	1.2
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
<u>6,212.25</u>	<u>10.7</u>	<u>2,447.22-</u>	<u>4.7</u>	<u>8,659.47-</u>	<u>139.4</u>	Current Change in Fund Balance	<u>11,183.50</u>	<u>3.2</u>	<u>39,914.67-</u>	<u>14.5</u>	<u>51,098.17-</u>	<u>456.9</u>

**VARIANCE REPORT FOR DEPARTMENT -- SHERIFF
FOR THE QUARTER ENDING 06/30/2023**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Intergovernmental Revenues		
	Federal Grants	10,000.00	Awarded the JAG grant.
	State Grants	(6,021.68)	Budgeted for the Seat Belt grant, but ended up not being awarded the grant. Awarded the smaller Traffic Safety grant.
	Public Charges for Services		
	Public Safety	(90,530.35)	Decline in ES Sanctions, juvenile boarders, and collection of inmate fees.
	Interest and Other Revenue		
	Other Misc. Revenue	70,886.60	Provided more than anticipated security for private businesses. Due to a higher jail population and the new use of tablets in the jail, receiving higher commission on phone and tablet purchases.
	Personnel Related Expenditure		
	Wages	(119,943.45)	This would be a positive variance, but the department has had to pay out \$120,661 for retirements.
	Overtime	(526,288.18)	Due to vacancies in Corrections, Patrol and Dispatch. Patrol has been guarding inmates far more than in the past. This is causing a large burden on overtime.
	Benefits	(72,545.88)	Due to vacancies in Corrections, Patrol and Dispatch.
	Operating Expenses		
	Purchased Services	(3,170.87)	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	(58,337.64)	Needed to purchase more than budgeted squad parts in the first quarter. The budget should catch up by year end.

General Operating	58,235.45	Seeing a savings in gas at this time due to lower gas prices. Some of this is due to timing of purchasing budgeted equipment and computers.
Fixed Charges	29,237.63	Decrease of individuals placed on electronic monitoring which creates a decreased cost in rental of equipment.
Interdepartmental Charges		
Employee Related Insurance	134,070.52	Due to vacancies in Corrections, Patrol and Dispatch.
System Operation Charges	3,116.15	Less than anticipated printing needs for the department.
Capital Outlay	162,059.08	Not all budgeted vehicles have been purchased at this time.
Variances Less Than Justification Threshold	(2,108.67)	
TOTAL	(411,341.29)	Negative

Sheriff

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
1,797,774.00	90.7	1,797,774.00	89.9			411000 Property Tax Levy	10,786,644.00	90.5	10,786,644.00	90.6		
1,797,774.00	90.7	1,797,774.00	89.9			410000 Taxes	10,786,644.00	90.5	10,786,644.00	90.6		
						420000 Intergovernmental Rev						
		10,000.00	.5	10,000.00		421000 Federal Grants			10,000.00	.1	10,000.00	
18,028.00	.9	29,694.44	1.5	11,666.44	64.7	423000 State Grants	108,178.00	.9	102,156.32	.9	6,021.68-	5.6
18,028.00	.9	39,694.44	2.0	21,666.44	120.2	420000 Intergovernmental Rev	108,178.00	.9	112,156.32	.9	3,978.32	3.7
						440000 Fines, Forfeits & Pen						
						441000 Law & Ordinance Viol			165.00		165.00	
						440000 Fines, Forfeits & Pen			165.00		165.00	
						450000 Public Charges for Se						
58.00		118.92		60.92	105.0	451000 General Government	351.00		688.22		337.22	96.1
138,182.00	7.0	113,253.56	5.7	24,928.44-	18.0	452000 Public Safety	788,231.00	6.6	697,700.65	5.9	90,530.35-	11.5
208.00		342.87		134.87	64.8	454000 Health Care Services	1,249.00		1,626.22		377.22	30.2
138,448.00	7.0	113,715.35	5.7	24,732.65-	17.9	450000 Public Charges for Se	789,831.00	6.6	700,015.09	5.9	89,815.91-	11.4
						460000 Interest and Other Re						
6,144.00	.3	6,154.57	.3	10.57	.2	462000 Rent Revenue	36,864.00	.3	37,455.69	.3	591.69	1.6
108.00		40.00		68.00-	63.0	465000 Donations	649.00		253.01		395.99-	61.0
21,091.00	1.1	42,774.08	2.1	21,683.08	102.8	466000 Other Miscellaneous	195,195.00	1.6	266,081.60	2.2	70,886.60	36.3
27,343.00	1.4	48,968.65	2.4	21,625.65	79.1	460000 Interest and Other Re	232,708.00	2.0	303,790.30	2.6	71,082.30	30.5
						470000 Interdepartmental Rev						
131.00		80.00		51.00-	38.9	472000 Repairs & Maintenanc	786.00		190.00		596.00-	75.8
100.00				100.00-	100.0	474000 Public Safety Revenu	600.00		400.00		200.00-	33.3
166.00		20.00		146.00-	88.0	476000 Other Interdepartmen	1,001.00		436.07		564.93-	56.4
397.00		100.00		297.00-	74.8	470000 Interdepartmental Rev	2,387.00		1,026.07		1,360.93-	57.0
1,981,990.00	100.0	2,000,252.44	100.0	18,262.44	.9	400000 Revenues	11,919,748.00	100.0	11,903,796.78	100.0	15,951.22-	.1
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
1,197,459.00	60.4	1,545,952.73	77.3	348,493.73-	29.1	511000 Wages	6,665,434.00	55.9	7,311,665.63	61.4	646,231.63-	9.7
196,080.00	9.9	249,866.62	12.5	53,786.62-	27.4	512000 Benefits	1,103,970.00	9.3	1,176,515.88	9.9	72,545.88-	6.6
1,393,539.00	70.3	1,795,819.35	89.8	402,280.35-	28.9	510000 Personnel Related Exp	7,769,404.00	65.2	8,488,181.51	71.3	718,777.51-	9.3

Sheriff

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						530000 Operating Expenses						
228,739.00	11.5	224,757.58	11.2	3,981.42	1.7	531000 Purchased Services	1,212,893.00	10.2	1,216,063.87	10.2	3,170.87-	.3
1,694.00	.1	11,489.00	.6	9,795.00-	578.2	532000 Repair & Maintenance	53,186.00	.4	111,523.64	.9	58,337.64-	109.7
66,087.00	3.3	70,753.06	3.5	4,666.06-	7.1	533000 General Operating	491,869.00	4.1	433,633.55	3.6	58,235.45	11.8
36,159.00	1.8	32,956.61	1.6	3,202.39	8.9	534000 Fixed Charges	216,968.00	1.8	187,730.37	1.6	29,237.63	13.5
332,679.00	16.8	339,956.25	17.0	7,277.25-	2.2	530000 Operating Expenses	1,974,916.00	16.6	1,948,951.43	16.4	25,964.57	1.3
						550000 Interdepartmental Cha						
259,619.00	13.1	238,659.09	11.9	20,959.91	8.1	551000 Employee Related Ins	1,552,982.00	13.0	1,418,911.48	11.9	134,070.52	8.6
12,506.00	.6	12,508.26	.6	2.26-		551900 Insurance Charges	75,051.00	.6	75,049.44	.6	1.56	
216.00				216.00	100.0	552000 Repairs & Maintenanc	1,301.00		1,877.08		576.08-	44.3
40,958.00	2.1	40,290.76	2.0	667.24	1.6	553000 System Operation Cha	246,173.00	2.1	243,056.85	2.0	3,116.15	1.3
7,465.00	.4	7,480.90	.4	15.90-	.2	556000 Other Interdepartmen	44,136.00	.4	44,885.36	.4	749.36-	1.7
320,764.00	16.2	298,939.01	14.9	21,824.99	6.8	550000 Interdepartmental Cha	1,919,643.00	16.1	1,783,780.21	15.0	135,862.79	7.1
						560000 Capital Outlay						
8,312.00	.4			8,312.00	100.0	565000 Machinery & Equipmen	111,080.00	.9	89,912.60	.8	21,167.40	19.1
		188,738.32	9.4	188,738.32-		567000 Vehicles	383,814.00	3.2	242,922.32	2.0	140,891.68	36.7
8,312.00	.4	188,738.32	9.4	180,426.32-	*****	560000 Capital Outlay	494,894.00	4.2	332,834.92	2.8	162,059.08	32.7
						570000 Depreciation						
						580000 Debt Service						
2,055,294.00	103.7	2,623,452.93	131.2	568,158.93-	27.6	500000 Expense/Expenditure	12,158,857.00	102.0	12,553,748.07	105.5	394,891.07-	3.2
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
59,000.00	3.0	94,664.00	4.7	35,664.00-	60.4	631000 General Fund	119,664.00	1.0	119,664.00	1.0		
						631500 Land Records Usage	41,991.00	.4			41,991.00	100.0
168,863.00	8.5	167,744.00	8.4	1,119.00	.7	631900 LFRF - General Fund	318,571.00	2.7	360,063.00	3.0	41,492.00-	13.0
227,863.00	11.5	262,408.00	13.1	34,545.00-	15.2	630000 Opt'g Transfers from	480,226.00	4.0	479,727.00	4.0	499.00	.1
227,863.00	11.5	262,408.00	13.1	34,545.00-	15.2	600000 Other Financing Source	480,226.00	4.0	479,727.00	4.0	499.00	.1
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
154,559.00	7.8	360,792.49-	18.0	515,351.49-	333.4	Current Change in Fund Balance	241,117.00	2.0	170,224.29-	1.4	411,341.29-	170.6

**VARIANCE REPORT FOR DEPARTMENT -- TREASURER
FOR THE QUARTER ENDING 06/30/2023**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Taxes		
	Property Tax Levy	1,401.71	Omitted tax from the Town of Wilson.
	Intergovernmental Revenues		
	Federal Grants	(1,275.00)	Anticipating payments from 2 towns.
	State Gov't Pay't Lieu Tax	(2,326.90)	Lower than anticipated payment in lieu of tax (PILT) payments.
	Interest and Other Revenue		
	Other Misc. Revenue	30,493.64	Revenue from tax foreclosure properties.
	Personnel Related Expenditure		
	Wages	7,776.60	Budget versus actual variance, had vacancies during first quarter, and timing of Land Record Council project work.
	Benefits	1,685.50	Budget versus actual variance, had vacancies during first quarter, and timing of Land Record Council project work.
	Operating Expenses		
	Purchased Services	6,175.41	Tax foreclosure process expenditure timing.
	Repairs and Maintenance	2,008.47	Office equipment maintenance to be complete in 3rd quarter.
	General Operating	8,077.48	Delayed purchase of one piece of equipment. Waiting for response from Chris in IT about a computer that has been installed, but not charged to our office. Advertising for tax foreclosure sales to take place in 3rd quarter.
	Interdepartmental Charges		
	Employee Related Insurance	17,063.46	Change in insurance needs due to new team members hired at beginning of year versus budget.
	Capital Outlay	55,520.00	Land record enterprise system migration postponed to 2025.
	Variances Less Than Justification Threshold	(63,942.25)	
	TOTAL	62,658.12²¹²	Positive

Treasurer

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
50,652.00	97.1	50,652.00	99.5			411000 Property Tax Levy	311,414.00	80.5	312,815.71	75.3	1,401.71	.5
16.00				16.00-	100.0	412000 Sales and Use	101.00		330.34	.1	229.34	227.1
						414000 In Rem Fees	1,800.00	.5	1,875.00	.5	75.00	4.2
50,668.00	97.1	50,652.00	99.5	16.00-		410000 Taxes	313,315.00	80.9	315,021.05	75.9	1,706.05	.5
						420000 Intergovernmental Rev						
1,275.00	2.4			1,275.00-	100.0	421000 Federal Grants	1,275.00	.3			1,275.00-	100.0
						424900 State Gov't Payt Lie	71,100.00	18.4	68,773.10	16.6	2,326.90-	3.3
1,275.00	2.4			1,275.00-	100.0	420000 Intergovernmental Rev	72,375.00	18.7	68,773.10	16.6	3,601.90-	5.0
						430000 Licenses and Permits						
						450000 Public Charges for Se						
220.00	.4	218.00	.4	2.00-	.9	451000 General Government	1,324.00	.3	795.75	.2	528.25-	39.9
220.00	.4	218.00	.4	2.00-	.9	450000 Public Charges for Se	1,324.00	.3	795.75	.2	528.25-	39.9
						460000 Interest and Other Re						
12.00		11.37		.63-	5.3	466000 Other Miscellaneous	75.00		30,568.64	7.4	30,493.64	*****
12.00		11.37		.63-	5.3	460000 Interest and Other Re	75.00		30,568.64	7.4	30,493.64	*****
						470000 Interdepartmental Rev						
						473000 System Operation Rev			10.60		10.60	
						470000 Interdepartmental Rev			10.60		10.60	
52,175.00	100.0	50,881.37	100.0	1,293.63-	2.5	400000 Revenues	387,089.00	100.0	415,169.14	100.0	28,080.14	7.3
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
31,773.00	60.9	32,644.96	64.2	871.96-	2.7	511000 Wages	186,308.00	48.1	178,531.40	43.0	7,776.60	4.2
4,512.00	8.6	4,444.40	8.7	67.60	1.5	512000 Benefits	26,457.00	6.8	24,771.50	6.0	1,685.50	6.4
36,285.00	69.5	37,089.36	72.9	804.36-	2.2	510000 Personnel Related Exp	212,765.00	55.0	203,302.90	49.0	9,462.10	4.4
						530000 Operating Expenses						
8,541.00	16.4	3,118.90	6.1	5,422.10	63.5	531000 Purchased Services	28,842.00	7.5	22,666.59	5.5	6,175.41	21.4
2,060.00	3.9	110.00	.2	1,950.00	94.7	532000 Repair & Maintenance	2,646.00	.7	637.53	.2	2,008.47	75.9
1,313.00	2.5	2,883.55	5.7	1,570.55-	119.6	533000 General Operating	28,572.00	7.4	20,494.52	4.9	8,077.48	28.3
128.00	.2	255.42	.5	127.42-	99.5	534000 Fixed Charges	768.00	.2	893.97	.2	125.97-	16.4
4.00		1.13-		5.13	128.3	535000 Bad Debt Expense	24.00		30.82		6.82-	28.4

Treasurer

Budget	%	Actual	%	Variance	%	Description	Budget	%	Actual	%	Variance	%
Current Period		Current Period		Current Period			Year to Date		Year to Date		Year-to-Date	
12,046.00	23.1	6,366.74	12.5	5,679.26	47.1	530000 Operating Expenses	60,852.00	15.7	44,723.43	10.8	16,128.57	26.5
						550000 Interdepartmental Cha						
10,544.00	20.2	7,702.33	15.1	2,841.67	27.0	551000 Employee Related Ins	63,269.00	16.3	46,205.54	11.1	17,063.46	27.0
190.00	.4	189.75	.4	.25	.1	551900 Insurance Charges	1,140.00	.3	1,138.50	.3	1.50	.1
5,320.00	10.2	5,236.75	10.3	83.25	1.6	553000 System Operation Cha	31,926.00	8.2	32,361.67	7.8	435.67-	1.4
132.00	.3	132.42	.3	.42-	.3	556000 Other Interdepartmen	794.00	.2	794.48	.2	.48-	.1
16,186.00	31.0	13,261.25	26.1	2,924.75	18.1	550000 Interdepartmental Cha	97,129.00	25.1	80,500.19	19.4	16,628.81	17.1
						560000 Capital Outlay						
23,650.00	45.3			23,650.00	100.0	566200 Computer Equipment	55,520.00	14.3			55,520.00	100.0
23,650.00	45.3			23,650.00	100.0	560000 Capital Outlay	55,520.00	14.3			55,520.00	100.0
						570000 Depreciation						
						580000 Debt Service						
						599001 Expense Budget Target						
88,167.00	169.0	56,717.35	111.5	31,449.65	35.7	500000 Expense/Expenditure	426,266.00	110.1	328,526.52	79.1	97,739.48	22.9
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
23,650.00	45.3			23,650.00	100.0	631500 Land Records Usage	67,778.00	17.5	4,616.50	1.1	63,161.50	93.2
23,650.00	45.3			23,650.00	100.0	630000 Opt'g Transfers from	67,778.00	17.5	4,616.50	1.1	63,161.50	93.2
23,650.00	45.3			23,650.00	100.0	600000 Other Financing Source	67,778.00	17.5	4,616.50	1.1	63,161.50	93.2
12,342.00-	23.7	5,835.98-	11.5	6,506.02	52.7	Current Change in Fund Balance	28,601.00	7.4	91,259.12	22.0	62,658.12	219.1

**VARIANCE REPORT FOR DEPARTMENT -- UW EXTENSION
FOR THE QUARTER ENDING 06/30/2023**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Public Charges for Services		
	General Government	(6,932.05)	Less program fees collected and fewer newsletters printed/mailed when compared to anticipated budget.
	Interest and Other Revenue		
	Other Misc. Revenue	(4,107.87)	Less postage and miscellaneous reimbursements collected when compared to anticipated budget.
	Operating Expenses		
	Purchased Services	1,469.00	Less consulting and cell phone expenses than anticipated
	General Operating	10,784.89	Less mileage, lodging, seminars/training, food, office supplies, and postage than anticipated.
	Variances Less Than Justification Threshold	2,876.44	
	TOTAL	4,090.41	Positive

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	98.5	33,608.00	97.4			411000 Property Tax Levy	201,648.00	92.1	201,648.00	96.7		
33,608.00	98.5	33,608.00	97.4			410000 Taxes	201,648.00	92.1	201,648.00	96.7		
						420000 Intergovernmental Rev						
						450000 Public Charges for Se						
416.00	1.2	580.00	1.7	164.00	39.4	451000 General Government	8,301.00	3.8	1,368.95	.7	6,932.05-	83.5
100.00	.3	167.00	.5	67.00	67.0	457000 Conservation and Dev	200.00	.1	202.00	.1	2.00	1.0
516.00	1.5	747.00	2.2	231.00	44.8	450000 Public Charges for Se	8,501.00	3.9	1,570.95	.8	6,930.05-	81.5
						460000 Interest and Other Re						
12.00		155.42	.5	143.42	*****	461000 Interest Income	75.00		854.98	.4	779.98	*****
						466000 Other Miscellaneous	8,642.00	3.9	4,534.13	2.2	4,107.87-	47.5
12.00		155.42	.5	143.42	*****	460000 Interest and Other Re	8,717.00	4.0	5,389.11	2.6	3,327.89-	38.2
						470000 Interdepartmental Rev						
34,136.00	100.0	34,510.42	100.0	374.42	1.1	400000 Revenues	218,866.00	100.0	208,608.06	100.0	10,257.94-	4.7
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
9,244.00	27.1	9,244.75	26.8	.75-		511000 Wages	48,106.00	22.0	47,497.66	22.8	608.34	1.3
1,200.00	3.5	1,106.33	3.2	93.67	7.8	512000 Benefits	6,605.00	3.0	6,025.25	2.9	579.75	8.8
10,444.00	30.6	10,351.08	30.0	92.92	.9	510000 Personnel Related Exp	54,711.00	25.0	53,522.91	25.7	1,188.09	2.2
						530000 Operating Expenses						
15,557.00	45.6	16,061.86	46.5	504.86-	3.2	531000 Purchased Services	95,449.00	43.6	93,980.00	45.1	1,469.00	1.5
583.00	1.7	406.86	1.2	176.14	30.2	532000 Repair & Maintenance	3,499.00	1.6	2,610.44	1.3	888.56	25.4
2,461.00	7.2	2,459.30	7.1	1.70	.1	533000 General Operating	21,433.00	9.8	10,648.11	5.1	10,784.89	50.3
931.00	2.7	931.03	2.7	.03-		534000 Fixed Charges	5,586.00	2.6	5,586.18	2.7	.18-	
19,532.00	57.2	19,859.05	57.5	327.05-	1.7	530000 Operating Expenses	125,967.00	57.6	112,824.73	54.1	13,142.27	10.4
						550000 Interdepartmental Cha						
4,088.00	12.0	4,088.28	11.8	.28-		551000 Employee Related Cha	24,426.00	11.2	24,409.22	11.7	16.78	.1
164.00	.5	165.42	.5	1.42-	.9	551900 Insurance Charges	994.00	.5	992.48	.5	1.52	.2
1,928.00	5.6	2,139.71	6.2	211.71-	11.0	553000 System Operation Cha	11,573.00	5.3	11,573.31	5.5	.31-	
6,180.00	18.1	6,393.41	18.5	213.41-	3.5	550000 Interdepartmental Cha	36,993.00	16.9	36,975.01	17.7	17.99	

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						
36,156.00	105.9	36,603.54	106.1	447.54-	1.2	500000 Expense/Expenditure	217,671.00	99.5	203,322.65	97.5	14,348.35	6.6
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
<u>2,020.00-</u>	<u>5.9</u>	<u>2,093.12-</u>	<u>6.1</u>	<u>73.12-</u>	<u>3.6</u>	Current Change in Fund Balance	<u>1,195.00</u>	<u>.5</u>	<u>5,285.41</u>	<u>2.5</u>	<u>4,090.41</u>	<u>342.3</u>

**VARIANCE REPORT FOR DEPARTMENT -- UW GREEN BAY- SHEBOYGAN CAMPUS
FOR THE QUARTER ENDING 06/30/2023**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Operating Expenses		
	Repairs and Maintenance	(27,727.76)	More than budgeted expenses for maintenance and facility repairs
	Variances Less Than Justification Threshold	(56.84)	
	TOTAL	(27,784.60)	Negative

UW Green Bay- Sheboygan Campus

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
9,301.00	100.0	9,301.00	100.0			411000 Property Tax Levy	55,806.00	100.0	55,806.00	100.0		
9,301.00	100.0	9,301.00	100.0			410000 Taxes	55,806.00	100.0	55,806.00	100.0		
						420000 Intergovernmental Rev						
						460000 Interest and Other Re						
9,301.00	100.0	9,301.00	100.0			400000 Revenues	55,806.00	100.0	55,806.00	100.0		
						500000 Expense/Expenditure						
						530000 Operating Expenses						
1,099.00	11.8	12,315.89	132.4	11,216.89-	*****	532000 Repair & Maintenance	34,461.00	61.8	62,188.76	111.4	27,727.76-	80.5
8.00	.1			8.00	100.0	533000 General Operating	559.00	1.0	360.00	.6	199.00	35.6
1,107.00	11.9	12,315.89	132.4	11,208.89-	*****	530000 Operating Expenses	35,020.00	62.8	62,548.76	112.1	27,528.76-	78.6
						550000 Interdepartmental Cha						
2,380.00	25.6	2,381.34	25.6	1.34-	.1	551900 Insurance Charges	14,283.00	25.6	14,287.96	25.6	4.96-	
						552000 Repairs & Maintenanc	2,250.00	4.0	2,500.88	4.5	250.88-	11.2
2,380.00	25.6	2,381.34	25.6	1.34-	.1	550000 Interdepartmental Cha	16,533.00	29.6	16,788.84	30.1	255.84-	1.5
						560000 Capital Outlay						
						570000 Depreciation						
3,487.00	37.5	14,697.23	158.0	11,210.23-	321.5	500000 Expense/Expenditure	51,553.00	92.4	79,337.60	142.2	27,784.60-	53.9
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
5,814.00	62.5	5,396.23-	58.0	11,210.23-	192.8	Current Change in Fund Balance	4,253.00	7.6	23,531.60-	42.2	27,784.60-	653.3

**VARIANCE REPORT FOR DEPARTMENT -- VETERANS COMMISSION
FOR THE QUARTER ENDING 06/30/2023**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Variances Less Than Justification Threshold	2,011.18	
	TOTAL	2,011.18	

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	10,405.00	100.0	10,405.00	100.0		
1,734.00	100.0	1,734.00	100.0			410000 Taxes	10,405.00	100.0	10,405.00	100.0		
						460000 Interest and Other Re						
1,734.00	100.0	1,734.00	100.0			400000 Revenues	10,405.00	100.0	10,405.00	100.0		
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
169.00	9.7			169.00	100.0	511000 Wages	992.00	9.5			992.00	100.0
13.00	.7			13.00	100.0	512000 Benefits	74.00	.7			74.00	100.0
182.00	10.5			182.00	100.0	510000 Personnel Related Exp	1,066.00	10.2			1,066.00	100.0
						530000 Operating Expenses						
619.00	35.7	532.44	30.7	86.56	14.0	531000 Purchased Services	3,825.00	36.8	3,781.58	36.3	43.42	1.1
750.00	43.3	1,537.63	88.7	787.63-	105.0	533000 General Operating	6,417.00	61.7	5,515.24	53.0	901.76	14.1
1,369.00	79.0	2,070.07	119.4	701.07-	51.2	530000 Operating Expenses	10,242.00	98.4	9,296.82	89.3	945.18	9.2
						550000 Interdepartmental Cha						
3.00	.2	3.50	.2	.50-	16.7	551900 Insurance Charges	21.00	.2	21.00	.2		
3.00	.2	3.50	.2	.50-	16.7	550000 Interdepartmental Cha	21.00	.2	21.00	.2		
						560000 Capital Outlay						
						570000 Depreciation						
1,554.00	89.6	2,073.57	119.6	519.57-	33.4	500000 Expense/Expenditure	11,329.00	108.9	9,317.82	89.6	2,011.18	17.8
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
180.00	10.4	339.57-	19.6	519.57-	288.7	Current Change in Fund Balance	924.00-	8.9	1,087.18	10.4	2,011.18	217.7

**VARIANCE REPORT FOR DEPARTMENT -- VETERANS SERVICES
FOR THE QUARTER ENDING 06/30/2023**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Intergovernmental Revenues		
	Federal Grants	19,178.00	Awarded ARPA supplemental grant for CVSO.
	Interest and Other Revenue		
	Donations	3,354.00	Donations were not budgeted for in 2nd Quarter 2023
	Operating Expenses		
	General Operating	(4,748.83)	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.
	Variances Less Than Justification Threshold	1,544.12	
	TOTAL	19,327.29	Positive

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	100.0	26,155.00	99.2			411000 Property Tax Levy	156,930.00	91.6	156,930.00	80.9		
26,155.00	100.0	26,155.00	99.2			410000 Taxes	156,930.00	91.6	156,930.00	80.9		
						420000 Intergovernmental Rev						
						421000 Federal Grants			19,178.00	9.9	19,178.00	
						423000 State Grants	14,300.00	8.4	14,300.00	7.4		
						420000 Intergovernmental Rev	14,300.00	8.4	33,478.00	17.3	19,178.00	134.1
						450000 Public Charges for Se						
						460000 Interest and Other Re						
		188.63	.7	188.63		465000 Donations			3,354.00	1.7	3,354.00	
		14.17	.1	14.17		466000 Other Miscellaneous			99.20	.1	99.20	
		202.80	.8	202.80		460000 Interest and Other Re			3,453.20	1.8	3,453.20	
26,155.00	100.0	26,357.80	100.0	202.80	.8	400000 Revenues	171,230.00	100.0	193,861.20	100.0	22,631.20	13.2
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
15,760.00	60.3	15,660.53	59.4	99.47	.6	511000 Wages	93,130.00	54.4	92,539.10	47.7	590.90	.6
2,238.00	8.6	2,110.64	8.0	127.36	5.7	512000 Benefits	13,223.00	7.7	12,481.23	6.4	741.77	5.6
17,998.00	68.8	17,771.17	67.4	226.83	1.3	510000 Personnel Related Exp	106,353.00	62.1	105,020.33	54.2	1,332.67	1.3
						530000 Operating Expenses						
181.00	.7	127.08	.5	53.92	29.8	531000 Purchased Services	1,086.00	.6	1,261.40	.7	175.40-	16.2
40.00	.2			40.00	100.0	532000 Repair & Maintenance	244.00	.1			244.00	100.0
189.00	.7	773.87	2.9	584.87-	309.5	533000 General Operating	12,795.00	7.5	17,543.83	9.0	4,748.83-	37.1
410.00	1.6	900.95	3.4	490.95-	119.7	530000 Operating Expenses	14,125.00	8.2	18,805.23	9.7	4,680.23-	33.1
						550000 Interdepartmental Cha						
6,099.00	23.3	6,099.75	23.1	.75-		551000 Employee Related Ins	36,595.00	21.4	36,598.31	18.9	3.31-	
73.00	.3	74.08	.3	1.08-	1.5	551900 Insurance Charges	443.00	.3	444.52	.2	1.52-	.3
1,239.00	4.7	1,231.92	4.7	7.08	.6	553000 System Operation Cha	7,440.00	4.3	7,391.52	3.8	48.48	.7
7,411.00	28.3	7,405.75	28.1	5.25	.1	550000 Interdepartmental Cha	44,478.00	26.0	44,434.35	22.9	43.65	.1
						560000 Capital Outlay						
						570000 Depreciation						

Veterans Services

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
25,819.00	98.7	26,077.87	98.9	258.87-	1.0	500000 Expense/Expenditure	164,956.00	96.3	168,259.91	86.8	3,303.91-	2.0
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
<u>336.00</u>	<u>1.3</u>	<u>279.93</u>	<u>1.1</u>	<u>56.07-</u>	<u>16.7</u>	Current Change in Fund Balance	<u>6,274.00</u>	<u>3.7</u>	<u>25,601.29</u>	<u>13.2</u>	<u>19,327.29</u>	<u>308.1</u>

**VARIANCE REPORT FOR DEPARTMENT -- HEALTH & HUMAN SERVICES FUND
FOR THE QUARTER ENDING 06/30/2023**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Intergovernmental Revenues		
	Federal Grants	(51,423.55)	Child Support federal payments and incentive payments are less than anticipated at this time, which is partially offset by faster claiming of the Treatment Court Enhancement grant.
	State Grants	334,374.51	Various grants are being claimed faster than budgeted as supported by allowable expenses which is partially offset by grants that are being claimed slower.
	Public Charges for Services		
	General Government	(5,316.97)	Court fees and Costs are paid to HHS as they are collected. The reduction in fees collected are due to previous delays in court proceedings related to COVID-19 and a staff shortage in the DA's office. This is partially offset by increased sales of radon kits.
	H & HS Services	(316,561.60)	Payments for private pay billing and Medicaid for Comprehensive Community Services and Crisis are lower than expected. This is partially offset by higher than expected payments from insurance companies and payments for out of home costs.
	Interest and Other Revenue		
	Rent Revenue	(2,118.90)	January rent payment was recorded in December of 2022.
	Other Misc. Revenue	(1,821.72)	Prior year Income Maintenance Incentives are less than anticipated.
	Personnel Related Expenditure		
	Wages	410,882.07	Unfilled positions have resulted in wages being below budget.
	Overtime	(8,495.71)	Existing staff covering vacancies are causing slightly higher than budgeted overtime and Economic Support has received additional funding to cover overtime for Income Maintenance.
	Benefits	72,822.76	Unfilled positions have resulted in wages being below budget.

Operating Expenses

Purchased Services	(48,626.92)	Purchased services expenses fluctuate based on client needs and vendor staff availability.
Repairs and Maintenance	7,696.70	Maintenance of office equipment is currently underbudget.
General Operating	156,348.48	Employee travel and meals, advertising, printing, medical supplies, office supplies, postage, and furniture are all less than budgeted year to date. Purchases are planned and will happen later in the year.
Fixed Charges	(8,544.27)	Rental of equipment is higher than budgeted but partially offset by lower costs for rental of meal sites.
Interdepartmental Charges		
Employee Related Insurance	346,566.41	Unfilled positions have resulted in wages being below budget.
Repairs & Maintenance Charges	(8,068.48)	Building Services charges are higher than anticipated.
System Operation Charges	11,347.15	Printing and duplicating needs have been lower than expected.
Health & Human Services	8,828.00	Administrative business unit costs are less than expected year to date.
Other Interdepartmental	21,062.33	The Software Administrator position in IT was not filled until April so there was no cost being charged to HHS in the beginning of the year.
Variances Less Than Justification Threshold	(207,009.33)	The ARPA funded programs are not fully operational yet therefore less funds have been transferred from the general fund.
TOTAL	711,940.96	Positive

As of 6/30/2023

Health & Human Services Fund

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
1,034,583.00	27.4	1,034,583.00	27.1			411000 Property Tax Levy	6,605,975.00	29.3	6,605,975.00	29.3		
1,034,583.00	27.4	1,034,583.00	27.1			410000 Taxes	6,605,975.00	29.3	6,605,975.00	29.3		
						420000 Intergovernmental Rev						
132,333.00	3.5	139,432.18	3.6	7,099.18	5.4	421000 Federal Grants	828,999.00	3.7	777,575.45	3.5	51,423.55-	6.2
1,797,185.00	47.7	1,843,062.37	48.2	45,877.37	2.6	423000 State Grants	10,327,518.00	45.7	10,661,892.51	47.3	334,374.51	3.2
1,929,518.00	51.2	1,982,494.55	51.8	52,976.55	2.7	420000 Intergovernmental Rev	11,156,517.00	49.4	11,439,467.96	50.8	282,950.96	2.5
						430000 Licenses and Permits						
37,166.00	1.0	31,941.21	.8	5,224.79-	14.1	431000 Business Licenses	220,485.00	1.0	220,530.46	1.0	45.46	
37,166.00	1.0	31,941.21	.8	5,224.79-	14.1	430000 Licenses and Permits	220,485.00	1.0	220,530.46	1.0	45.46	
						440000 Fines, Forfeits & Pen						
						450000 Public Charges for Se						
10,177.00	.3	8,818.86	.2	1,358.14-	13.3	451000 General Government	61,070.00	.3	55,753.03	.2	5,316.97-	8.7
500.00		274.23		225.77-	45.2	454000 Health Care Services	3,000.00		3,864.92		864.92	28.8
748,969.00	19.9	757,564.78	19.8	8,595.78	1.1	455000 Health & Human Servi	4,469,102.00	19.8	4,152,540.40	18.4	316,561.60-	7.1
759,646.00	20.1	766,657.87	20.0	7,011.87	.9	450000 Public Charges for Se	4,533,172.00	20.1	4,212,158.35	18.7	321,013.65-	7.1
						460000 Interest and Other Re						
2,139.00	.1	2,143.02	.1	4.02	.2	462000 Rent Revenue	12,838.00	.1	10,719.10		2,118.90-	16.5
7,041.00	.2	5,674.40	.1	1,366.60-	19.4	465000 Donations	42,248.00	.2	42,223.49	.2	24.51-	.1
1,157.00		945.28		211.72-	18.3	466000 Other Miscellaneous	7,010.00		5,188.28		1,821.72-	26.0
10,337.00	.3	8,762.70	.2	1,574.30-	15.2	460000 Interest and Other Re	62,096.00	.3	58,130.87	.3	3,965.13-	6.4
						470000 Interdepartmental Rev						
150.00				150.00-	100.0	476000 Other Interdepartmen	150.00		300.00		150.00	100.0
150.00				150.00-	100.0	470000 Interdepartmental Rev	150.00		300.00		150.00	100.0
3,771,400.00	100.0	3,824,439.33	100.0	53,039.33	1.4	400000 Revenues	22,578,395.00	100.0	22,536,562.64	100.0	41,832.36-	.2
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
1,177,884.00	31.2	1,144,991.73	29.9	32,892.27	2.8	511000 Wages	6,972,244.00	30.9	6,569,857.64	29.2	402,386.36	5.8
165,234.00	4.4	156,220.81	4.1	9,013.19	5.5	512000 Benefits	976,982.00	4.3	904,159.24	4.0	72,822.76	7.5
1,343,118.00	35.6	1,301,212.54	34.0	41,905.46	3.1	510000 Personnel Related Exp	7,949,226.00	35.2	7,474,016.88	33.2	475,209.12	6.0
						530000 Operating Expenses						

Health & Human Services Fund

Budget	%	Actual	%	Variance	%	Description	Budget	%	Actual	%	Variance	%
Current Period		Current Period		Current Period			Year to Date		Year to Date		Year-to-Date	
1,791,440.00	47.5	1,755,436.01	45.9	36,003.99	2.0	531000 Purchased Services	10,348,706.00	45.8	10,397,332.92	46.1	48,626.92-	.5
3,254.00	.1	4,006.64	.1	752.64-	23.1	532000 Repair & Maintenance	21,910.00	.1	14,213.30	.1	7,696.70	35.1
157,372.00	4.2	125,461.33	3.3	31,910.67	20.3	533000 General Operating	1,000,691.00	4.4	844,342.52	3.7	156,348.48	15.6
3,429.00	.1	5,186.19	.1	1,757.19-	51.2	534000 Fixed Charges	20,586.00	.1	29,130.27	.1	8,544.27-	41.5
1,955,495.00	51.9	1,890,090.17	49.4	65,404.83	3.3	530000 Operating Expenses	11,391,893.00	50.5	11,285,019.01	50.1	106,873.99	.9
						540000 Capital Projects						
						550000 Interdepartmental Cha						
325,887.00	8.6	271,826.96	7.1	54,060.04	16.6	551000 Employee Related Ins	1,956,680.00	8.7	1,610,113.59	7.1	346,566.41	17.7
7,819.00	.2	7,850.99	.2	31.99-	.4	551900 Insurance Charges	47,095.00	.2	47,106.06	.2	11.06-	
51,466.00	1.4	45,408.00	1.2	6,058.00	11.8	552000 Repairs & Maintenanc	308,838.00	1.4	316,906.48	1.4	8,068.48-	2.6
91,018.00	2.4	89,184.07	2.3	1,833.93	2.0	553000 System Operation Cha	546,361.00	2.4	535,013.85	2.4	11,347.15	2.1
100.00				100.00	100.0	554000 Public Safety Charge	600.00		400.00		200.00	33.3
6,271.00-	.2			6,271.00-	100.0	555000 Health & Human Servi	8,828.00				8,828.00	100.0
48,089.00	1.3	60,772.80	1.6	12,683.80-	26.4	556000 Other Interdepartmen	282,438.00	1.3	261,375.67	1.2	21,062.33	7.5
518,108.00	13.7	475,042.82	12.4	43,065.18	8.3	550000 Interdepartmental Cha	3,150,840.00	14.0	2,770,915.65	12.3	379,924.35	12.1
						560000 Capital Outlay						
						570000 Depreciation						
						580000 Debt Service						
						599001 Expense Budget Target						
3,816,721.00	101.2	3,666,345.53	95.9	150,375.47	3.9	500000 Expense/Expenditure	22,491,959.00	99.6	21,529,951.54	95.5	962,007.46	4.3
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
45,351.00	1.2	21,671.25	.6	23,679.75	52.2	631900 LFRF - General Fund	272,111.00	1.2	63,876.86	.3	208,234.14	76.5
45,351.00	1.2	21,671.25	.6	23,679.75	52.2	630000 Opt'g Transfers from	272,111.00	1.2	63,876.86	.3	208,234.14	76.5
45,351.00	1.2	21,671.25	.6	23,679.75	52.2	600000 Other Financing Source	272,111.00	1.2	63,876.86	.3	208,234.14	76.5
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
						900000 Statistical Accounts O						
						910000 Highway Unit Informat						

As of 6/30/2023

Health & Human Services Fund

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						920000 HCC Statistical Infor						
						950000 GASB Fixed Asset Inf						
						960000 GASB Statistical Data						
<u>30.00</u>		<u>179,765.05</u>	<u>4.7</u>	<u>179,735.05</u>	<u>*****</u>	Current Change in Fund Balance	<u>358,547.00</u>	<u>1.6</u>	<u>1,070,487.96</u>	<u>4.8</u>	<u>711,940.96</u>	<u>198.6</u>

**VARIANCE REPORT FOR DEPARTMENT -- ROCKY KNOLL HCC
FOR THE QUARTER ENDING 06/30/2023**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Intergovernmental Revenues		
	Federal Grants	16,459.60	FEMA Disaster Reimbursement
	Charges to State of Wisconsin	(601,145.00)	DHS changed the 2022/2023 Supplemental Payment calculation in December 2022
	Public Charges for Services		
	Health Care Services	1,342,707.89	An additional 11% increase in the Medicaid rate plus higher Private Pay and Medicare Part A census
	Interest and Other Revenue		
	Other Misc. Revenue	29,282.49	Reimbursement for CNA Classes & Testing
	Personnel Related Expenditure		
	Wages	496,908.18	Due to Staffing Shortages in the Nursing Department
	Overtime	58,822.14	Due to Staffing Shortages in the Nursing Department
	Benefits	101,208.80	Due to Staffing Shortages in the Nursing Department
	Operating Expenses		
	Purchased Services	(1,411,255.05)	Higher usage of Agency Staffing due to Staffing Shortages in the Nursing Department
	Repairs and Maintenance	38,363.61	Work on the Electrical Panels updated project complete in Q3 instead of Q1
	General Operating	(18,312.97)	Due to Prescription Drugs and Wound Care cost

Interdepartmental Charges

Employee Related Insurance	211,425.26	Due to open positions in the Nursing Department and staff benefit plan options selected
Repairs & Maintenance Charges	(2,184.67)	Transit Van Repairs
Other Interdepartmental	(15,837.20)	WIPFLI A/R Billing Contract due to open A/R Positions at Rocky Knoll
Capital Outlay	21,083.79	Dietary Equipment purchased in Q3
Depreciation	(378,057.92)	By practice depreciation is not budgeted
Variances Less Than Justification Threshold	(145,233.09)	Less ARPA Funds were used than budgeted
TOTAL	(255,764.14)	Negative

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	5.6			411000 Property Tax Levy	582,000.00	7.8	582,000.00	7.0		
97,000.00	7.7	97,000.00	5.6			410000 Taxes	582,000.00	7.8	582,000.00	7.0		
						420000 Intergovernmental Rev						
						421000 Federal Grants			16,459.60	.2	16,459.60	
124,595.00	9.9	42,900.00-	2.5	167,495.00-	134.4	424000 Chges to State of WI	747,545.00	10.0	146,400.00	1.8	601,145.00-	80.4
124,595.00	9.9	42,900.00-	2.5	167,495.00-	134.4	420000 Intergovernmental Rev	747,545.00	10.0	162,859.60	2.0	584,685.40-	78.2
						450000 Public Charges for Se						
4.00				4.00-	100.0	451000 General Government	24.00		63.00		39.00	162.5
		57.64		57.64		452000 Public Safety			57.64		57.64	
1,028,698.00	82.1	1,679,967.96	96.9	651,269.96	63.3	454000 Health Care Services	6,134,796.00	82.0	7,477,503.89	90.4	1,342,707.89	21.9
1,028,702.00	82.1	1,680,025.60	96.9	651,323.60	63.3	450000 Public Charges for Se	6,134,820.00	82.0	7,477,624.53	90.4	1,342,804.53	21.9
						460000 Interest and Other Re						
		27.10		27.10		461000 Interest Income			488.72		488.72	
						465000 Donations			87.50		87.50	
1,366.00	.1	134.77		1,231.23-	90.1	466000 Other Miscellaneous	6,205.00	.1	35,487.49	.4	29,282.49	471.9
1,366.00	.1	161.87		1,204.13-	88.2	460000 Interest and Other Re	6,205.00	.1	36,063.71	.4	29,858.71	481.2
						470000 Interdepartmental Rev						
2,000.00	.2			2,000.00-	100.0	476000 Other Interdepartmen	12,000.00	.2	10,016.82	.1	1,983.18-	16.5
2,000.00	.2			2,000.00-	100.0	470000 Interdepartmental Rev	12,000.00	.2	10,016.82	.1	1,983.18-	16.5
1,253,663.00	100.0	1,734,287.47	100.0	480,624.47	38.3	400000 Revenues	7,482,570.00	100.0	8,268,564.66	100.0	785,994.66	10.5
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
698,654.00	55.7	621,086.79	35.8	77,567.21	11.1	511000 Wages	4,082,290.00	54.6	3,526,559.68	42.7	555,730.32	13.6
99,877.00	8.0	83,276.13	4.8	16,600.87	16.6	512000 Benefits	575,334.00	7.7	474,125.20	5.7	101,208.80	17.6
798,531.00	63.7	704,362.92	40.6	94,168.08	11.8	510000 Personnel Related Exp	4,657,624.00	62.2	4,000,684.88	48.4	656,939.12	14.1
						530000 Operating Expenses						
130,097.00	10.4	447,898.85	25.8	317,801.85-	244.3	531000 Purchased Services	884,733.00	11.8	2,295,988.05	27.8	1,411,255.05-	159.5
26,237.00	2.1	25,393.69	1.5	843.31	3.2	532000 Repair & Maintenance	140,591.00	1.9	102,227.39	1.2	38,363.61	27.3
139,115.00	11.1	150,332.16	8.7	11,217.16-	8.1	533000 General Operating	763,580.00	10.2	781,892.97	9.5	18,312.97-	2.4
2,358.00	.2	1,951.80	.1	406.20	17.2	534000 Fixed Charges	13,747.00	.2	15,678.38	.2	1,931.38-	14.0
297,807.00	23.8	625,576.50	36.1	327,769.50-	110.1	530000 Operating Expenses	1,802,651.00	24.1	3,195,786.79	38.6	1,393,135.79-	77.3

Rocky Knoll HCC

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
540000 Capital Projects												
550000 Interdepartmental Cha												
190,567.00	15.2	154,272.64	8.9	36,294.36	19.0	551000 Employee Related Cha	1,093,681.00	14.6	882,255.74	10.7	211,425.26	19.3
4,858.00	.4	4,924.41	.3	66.41-	1.4	551900 Insurance Charges	29,304.00	.4	29,546.54	.4	242.54-	.8
1,522.00	.1	713.65		808.35	53.1	552000 Repairs & Maintenanc	9,180.00	.1	11,364.67	.1	2,184.67-	23.8
21,955.00	1.8	21,944.48	1.3	10.52		553000 System Operation Cha	132,452.00	1.8	131,962.86	1.6	489.14	.4
19,985.00	1.6	25,982.62	1.5	5,997.62-	30.0	556000 Other Interdepartmen	118,095.00	1.6	133,932.20	1.6	15,837.20-	13.4
238,887.00	19.1	207,837.80	12.0	31,049.20	13.0	550000 Interdepartmental Cha	1,382,712.00	18.5	1,189,062.01	14.4	193,649.99	14.0
560000 Capital Outlay												
34,000.00	2.7			34,000.00	100.0	565000 Machinery & Equipmen	96,335.00	1.3	70,749.71	.9	25,585.29	26.6
						566100 Communications Equip			4,501.50	.1	4,501.50-	
34,000.00	2.7			34,000.00	100.0	560000 Capital Outlay	96,335.00	1.3	75,251.21	.9	21,083.79	21.9
570000 Depreciation												
		25,494.21	1.5	25,494.21-		572000 Building			152,965.24	1.8	152,965.24-	
		19,731.53	1.1	19,731.53-		573000 Building Improvement			118,172.70	1.4	118,172.70-	
		2,197.55	.1	2,197.55-		574000 Improvements Non-Bld			13,185.22	.2	13,185.22-	
		180.78		180.78-		574300 Infrastructure			1,084.68		1,084.68-	
		15,210.96	.9	15,210.96-		575000 Machinery & Equip De			92,650.08	1.1	92,650.08-	
		62,815.03	3.6	62,815.03-		570000 Depreciation			378,057.92	4.6	378,057.92-	
580000 Debt Service												
599001 Expense Budget Target												
1,369,225.00	109.2	1,600,592.25	92.3	231,367.25-	16.9	500000 Expense/Expenditure	7,939,322.00	106.1	8,838,842.81	106.9	899,520.81-	11.3
600000 Other Financing Source												
630000 Operat'g Transfers fr												
246,932.00	19.7	163,220.04	9.4	83,711.96	33.9	631900 LFRF - General Fund	494,721.00	6.6	352,483.01	4.3	142,237.99	28.8
246,932.00	19.7	163,220.04	9.4	83,711.96	33.9	630000 Operat'g Transfers fr	494,721.00	6.6	352,483.01	4.3	142,237.99	28.8
246,932.00	19.7	163,220.04	9.4	83,711.96	33.9	600000 Other Financing Source	494,721.00	6.6	352,483.01	4.3	142,237.99	28.8
700000 Other Financing Uses												
720000 Oper'tg Transfer to O												

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	%
						900000 Statistical Accounts O						
						920000 HCC Statistical Infor						
<u>131,370.00</u>	<u>10.5</u>	<u>296,915.26</u>	<u>17.1</u>	<u>165,545.26</u>	<u>126.0</u>	Current Change in Fund Balance	<u>37,969.00</u>	<u>.5</u>	<u>217,795.14-</u>	<u>2.6</u>	<u>255,764.14-</u>	<u>673.6</u>

**VARIANCE REPORT FOR DEPARTMENT -- EMPLOYEE BENEFITS INSURANCE
FOR THE QUARTER ENDING 06/30/2023**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Public Charges for Services		
	Health Care Services	(154,722.73)	2023 health, dental and life insurance enrollment is below budgeted amounts due to vacancies and changes in the types of coverage
	Interest and Other Revenue		
	Other Misc. Revenue	(10,998.65)	Delay in COBRA payments, less COBRA participants than budgeted. Fitness participation enrollment has decreased from 2022 to 2023.
	Interdepartmental Revenue		
	Insurance & Employee Related	(857,868.81)	2023 health, dental and life insurance enrollment is below budgeted amounts due to vacancies and changes in the types of coverage
	Personnel Related Expenditure		
	Benefits	1,187,690.40	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.
	Operating Expenses		
	Purchased Services	(4,386.20)	Two of USI's consulting fees from 2022 were outstanding bills paid in 2023. Delta Dental administrative fees are less than budgeted due timing of transfers. Workers Compensation administrative fees are less than budgeted.
	Variances Less Than Justification Threshold	104.82	
	TOTAL	159,818.83	Positive

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						
257,520.00	18.7	321,220.79	24.3	63,700.79	24.7	454000 Health Care Services	1,545,126.00	18.7	1,390,403.27	19.2	154,722.73-	10.0
257,520.00	18.7	321,220.79	24.3	63,700.79	24.7	450000 Public Charges for Se	1,545,126.00	18.7	1,390,403.27	19.2	154,722.73-	10.0
						460000 Interest and Other Re						
5,765.00	.4	5,765.00	.4			462000 Rent Revenue	34,590.00	.4	34,590.00	.5		
9,099.00	.7	9,438.12	.7	339.12	3.7	466000 Other Misc. Revenue	54,595.00	.7	43,596.35	.6	10,998.65-	20.1
14,864.00	1.1	15,203.12	1.2	339.12	2.3	460000 Interest and Other Re	89,185.00	1.1	78,186.35	1.1	10,998.65-	12.3
						470000 Interdepartmental Rev						
1,106,434.00	80.2	984,543.62	74.5	121,890.38-	11.0	471000 Insurance & Employee	6,638,607.00	80.2	5,780,738.19	79.7	857,868.81-	12.9
1,106,434.00	80.2	984,543.62	74.5	121,890.38-	11.0	470000 Interdepartmental Rev	6,638,607.00	80.2	5,780,738.19	79.7	857,868.81-	12.9
1,378,818.00	100.0	1,320,967.53	100.0	57,850.47-	4.2	400000 Revenues	8,272,918.00	100.0	7,249,327.81	100.0	1,023,590.19-	12.4
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
1,473,528.00	106.9	1,308,925.75	99.1	164,602.25	11.2	512000 Benefits	8,866,167.00	107.2	7,678,476.60	105.9	1,187,690.40	13.4
1,473,528.00	106.9	1,308,925.75	99.1	164,602.25	11.2	510000 Personnel Related Exp	8,866,167.00	107.2	7,678,476.60	105.9	1,187,690.40	13.4
						530000 Operating Expenses						
6,185.00	.4	6,014.85	.5	170.15	2.8	531000 Purchased Services	37,111.00	.4	41,497.20	.6	4,386.20-	11.8
374.00				374.00	100.0	533000 General Operating	2,250.00		2,149.20		100.80	4.5
5,765.00	.4	5,765.00	.4			534000 Fixed Charges	34,590.00	.4	34,590.00	.5		
12,324.00	.9	11,779.85	.9	544.15	4.4	530000 Operating Expenses	73,951.00	.9	78,236.40	1.1	4,285.40-	5.8
						550000 Interdepartmental Cha						
5,951.00	.4	5,951.67	.5	.67-		556000 Other Interdepartmen	35,714.00	.4	35,709.98	.5	4.02	
5,951.00	.4	5,951.67	.5	.67-		550000 Interdepartmental Cha	35,714.00	.4	35,709.98	.5	4.02	
						570000 Depreciation						
1,491,803.00	108.2	1,326,657.27	100.4	165,145.73	11.1	500000 Expense/Expenditure	8,975,832.00	108.5	7,792,422.98	107.5	1,183,409.02	13.2
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
112,985.00-	8.2	5,689.74-	.4	107,295.26	95.0	Current Change in Fund Balance	702,914.00-	8.5	543,095.17-	7.5	159,818.83	22.7

**VARIANCE REPORT FOR DEPARTMENT -- HIGHWAY DEPARTMENT
FOR THE QUARTER ENDING 06/30/2023**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Intergovernmental Revenues		
	State Grants	46,264.07	General Transportation Aids were higher than budget
	Charges to State of Wisconsin	284,729.68	Winter activities were higher than budget
	Charges - Other Local Gov'ts	1,030,948.85	Winter and Summer activities were higher than budget
	Public Charges for Services		
	Public Works	(3,317.99)	Invoiced in July due to waiting for all costs to be in
	Interest and Other Revenue		
	Other Misc. Revenue	35,037.00	Unbudgeted gain on asset sales
	Interdepartmental Revenue		
	Repairs & Maintenance Services	45,642.54	Winter and Summer activities were higher than budget
	Other Interdept'l Revenue	(1,548,132.52)	Difference between budget spread and projects completed
	Personnel Related Expenditure		
	Wages	30,089.95	Highway had a few vacant positions
	Overtime	(82,883.59)	Winter Activities was higher than budget and outside of business hours
	Operating Expenses		
	Purchased Services	2,031,386.32	Project delays will be billed as projects are completed
	Repairs and Maintenance	(41,852.85)	More maintenance completed due to weather being bad
	General Operating	(595,733.47)	Partially due to increases in cost of sales, offset by increases in revenue and increases in diesel and gasoline
	Fixed Charges	20,723.66	Rental Equipment purchased

Bad Debt Expense	(13,563.52)	Unbudgeted
Interdepartmental Charges		
Employee Related Insurance	20,506.84	Highway had a few vacant positions
Repairs & Maintenance Charges	3,463.48	Actual versus budget spread was different
Capital Outlay	1,255,348.59	Haven't received equipment that has been budgeted
Depreciation	(1,084,520.93)	Unbudgeted
Variances Less Than Justification Threshold	(18,841.87)	
TOTAL	1,421,293.58	Positive

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						
128,887.00	4.0	128,887.00	4.3			411000 Property Tax Levy	773,327.00	8.4	773,327.00	8.5		
128,887.00	4.0	128,887.00	4.3			410000 Taxes	773,327.00	8.4	773,327.00	8.5		
						420000 Intergovernmental Rev						
258,095.00	8.0	265,425.81	8.8	7,330.81	2.8	423000 State Grants	1,560,570.00	16.9	1,606,834.07	17.6	46,264.07	3.0
116,908.00	3.6	28,407.73	.9	88,500.27-	75.7	424000 Charges to State of	1,204,420.00	13.1	1,489,149.68	16.4	284,729.68	23.6
755,503.00	23.4	1,233,196.44	41.0	477,693.44	63.2	426000 Charges to Other Loc	1,558,303.00	16.9	2,589,251.85	28.4	1,030,948.85	66.2
1,130,506.00	35.0	1,527,029.98	50.8	396,523.98	35.1	420000 Intergovernmental Rev	4,323,293.00	46.9	5,685,235.60	62.4	1,361,942.60	31.5
						440000 Fines, Forfeits and P						
						450000 Public Charges for Se						
1,000.00		850.00		150.00-	15.0	451000 General Government	6,000.00	.1	5,750.00	.1	250.00-	4.2
1,250.00				1,250.00-	100.0	453000 Public Works	7,500.00	.1	4,182.01		3,317.99-	44.2
2,250.00	.1	850.00		1,400.00-	62.2	450000 Public Charges for Se	13,500.00	.1	9,932.01	.1	3,567.99-	26.4
						460000 Interest and Other Re						
878.00				878.00-	100.0	462000 Rent Revenue	5,268.00	.1	4,000.00		1,268.00-	24.1
2,083.00	.1	306.56		1,776.44-	85.3	466000 Other Miscellaneous	12,499.00	.1	47,536.00	.5	35,037.00	280.3
2,961.00	.1	306.56		2,654.44-	89.6	460000 Interest and Other Re	17,767.00	.2	51,536.00	.6	33,769.00	190.1
						470000 Interdepartmental Rev						
9,292.00	.3	9,563.56	.3	271.56	2.9	472000 Repairs & Maintenanc	30,754.00	.3	76,396.54	.8	45,642.54	148.4
1,953,473.00	60.5	1,341,368.95	44.6	612,104.05-	31.3	476000 Other Interdepartmen	4,056,404.00	44.0	2,508,271.48	27.5	1,548,132.52-	38.2
1,962,765.00	60.8	1,350,932.51	44.9	611,832.49-	31.2	470000 Interdepartmental Rev	4,087,158.00	44.4	2,584,668.02	28.4	1,502,489.98-	36.8
3,227,369.00	100.0	3,008,006.05	100.0	219,362.95-	6.8	400000.L Revenue	9,215,045.00	100.0	9,104,698.63	100.0	110,346.37-	1.2
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
531,802.00	16.5	571,213.03	19.0	39,411.03-	7.4	511000 Wages	3,142,484.00	34.1	3,195,277.64	35.1	52,793.64-	1.7
74,463.00	2.3	77,701.05	2.6	3,238.05-	4.3	512000 Benefits	440,008.00	4.8	439,655.52	4.8	352.48	.1
606,265.00	18.8	648,914.08	21.6	42,649.08-	7.0	510000 Personnel Related Exp	3,582,492.00	38.9	3,634,933.16	39.9	52,441.16-	1.5
						530000 Operating Expenses						
455,179.00	14.1	153,331.22-	5.1	608,510.22	133.7	531000 Purchased Services	2,801,621.00	30.4	770,234.68	8.5	2,031,386.32	72.5
83,881.00	2.6	93,855.45	3.1	9,974.45-	11.9	532000 Repair & Maintenance	504,602.00	5.5	546,454.85	6.0	41,852.85-	8.3
1,959,947.00	60.7	1,925,644.37	64.0	34,302.63	1.8	533000 General Operat	3,359,142.00	36.5	3,954,875.47	43.4	595,733.47-	17.7

Highway Department

Budget	%	Actual	%	Variance	%	Description	Budget	%	Actual	%	Variance	%
Current Period		Current Period		Current Period			Year to Date		Year to Date		Year-to-Date	
20,008.00	.6	9,179.11	.3	10,828.89	54.1	534000 Fixed Charges	34,049.00	.4	13,325.34	.1	20,723.66	60.9
						535000 Bad Debt Expense			13,563.52	.1	13,563.52-	
2,519,015.00	78.1	1,875,347.71	62.3	643,667.29	25.6	530000 Operating Expenses	6,699,414.00	72.7	5,298,453.86	58.2	1,400,960.14	20.9
						540000 Capital Projects						
						550000 Interdepartmental Cha						
145,474.00	4.5	143,633.37	4.8	1,840.63	1.3	551000 Employee Related Ins	872,851.00	9.5	852,344.16	9.4	20,506.84	2.3
23,264.00	.7	23,266.09	.8	2.09-		551900 Insurance Charges	139,597.00	1.5	139,596.46	1.5	.54	
958.00		47.00		911.00	95.1	552000 Repairs & Maintenanc	5,749.00	.1	2,285.52		3,463.48	60.2
10,627.00	.3	10,478.42	.3	148.58	1.4	553000 System Operation Cha	63,762.00	.7	63,566.41	.7	195.59	.3
12,600.00	.4	10,313.98	.3	2,286.02	18.1	556000 Other Interdepartmen	77,900.00	.8	71,900.66	.8	5,999.34	7.7
192,923.00	6.0	187,738.86	6.2	5,184.14	2.7	550000 Interdepartmental Cha	1,159,859.00	12.6	1,129,693.21	12.4	30,165.79	2.6
						560000 Capital Outlay						
459,000.00	14.2			459,000.00	100.0	565000 Machinery & Equipmen	1,358,637.00	14.7	693,293.66	7.6	665,343.34	49.0
		72,545.50	2.4	72,545.50-		567000 Vehicles	789,216.00	8.6	199,210.75	2.2	590,005.25	74.8
459,000.00	14.2	72,545.50	2.4	386,454.50	84.2	560000 Capital Outlay	2,147,853.00	23.3	892,504.41	9.8	1,255,348.59	58.4
						570000 Depreciation						
		37,239.23	1.2	37,239.23-		572000 Building			223,435.40	2.5	223,435.40-	
		4,638.42	.2	4,638.42-		573000 Building Improvement			27,885.90	.3	27,885.90-	
		4,811.17	.2	4,811.17-		574000 Improvements Non-Bld			28,867.03	.3	28,867.03-	
		2,327.56	.1	2,327.56-		574300 Infrastructure			13,965.33	.2	13,965.33-	
		130,893.82	4.4	130,893.82-		575000 Machinery & Equip De			790,367.27	8.7	790,367.27-	
		179,910.20	6.0	179,910.20-		570000 Depreciation			1,084,520.93	11.9	1,084,520.93-	
3,777,203.00	117.0	2,964,456.35	98.6	812,746.65	21.5	500000 Expense/Expenditure	13,589,618.00	147.5	12,040,105.57	132.2	1,549,512.43	11.4
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
3,000.00	.1			3,000.00	100.0	631500 Land Records Usage	18,000.00	.2	127.83		17,872.17	99.3
						634900 Transportation Fund	678,000.00	7.4	678,000.00	7.4		
3,000.00	.1			3,000.00	100.0	630000 Opt'g Transfers from	696,000.00	7.6	678,127.83	7.4	17,872.17	2.6
3,000.00	.1			3,000.00	100.0	600000 Other Financing Source	696,000.00	7.6	678,127.83	7.4	17,872.17	2.6
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
						724403 Fund Transfer Out	149,409.00	1.6	149,409.31	1.6	.31-	

Highway Department

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						720000 Transfer to Other Fun	149,409.00	1.6	149,409.31	1.6	.31-	
						700000 Other Financing Uses	149,409.00	1.6	149,409.31	1.6	.31-	
						900000 Statistical Accounts O						
						910000 Highway Unit Informat						
<u>546,834.00-</u>	<u>16.9</u>	<u>43,549.70</u>	<u>1.4</u>	<u>590,383.70</u>	<u>108.0</u>	Current Change in Fund Balance	<u>3,827,982.00-</u>	<u>41.5</u>	<u>2,406,688.42-</u>	<u>26.4</u>	<u>1,421,293.58</u>	<u>37.1</u>

**VARIANCE REPORT FOR DEPARTMENT -- INFORMATION TECHNOLOGY
FOR THE QUARTER ENDING 06/30/2023**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Public Charges for Services		
	General Government	(2,545.97)	Fewer external printing jobs than budgeted in Q2.
	Interdepartmental Revenue		
	System Operation Revenue	(17,923.02)	Fewer internal printing jobs than budgeted in Q2.
	Personnel Related Expenditure		
	Wages	(102,719.80)	Wages for GIS Analyst (Planning) and HHS Application Analyst are coming out of IT payroll, where they were not budgeted. Adjusting journal entries should correct this negative variance in subsequent quarters. Additionally, retirement in IT department resulted in large payout of sick bank, which was not budgeted for.
	Benefits	(12,350.66)	Benefits for GIS Analyst (Planning) and HHS Application Analyst are coming out of IT payroll, where they were not budgeted. Adjusting journal entries should correct this negative variance in subsequent quarters.
	Operating Expenses		
	Purchased Services	2,826.12	Timing of software maintenance contract renewals.
	Repairs and Maintenance	(1,613.04)	Unbudgeted repair expense for Courier vehicle.
	General Operating	(7,893.86)	Funds provided to City of Sheboygan to replace WSCS broadcast equipment in County Board Chambers. IT fund balance approved to offset this expense does not appear in this account.
	Fixed Charges	4,117.54	Lease expenses for print shop equipment were budgeted at a higher amount in anticipation of new machines being leased in 2023. Those machines have not yet been leased but will be later this year.
	Interdepartmental Charges		
	Depreciation	(120,354.80)	By practice depreciation is an unbudgeted item.
	Variances Less Than Justification Threshold	571.28	
	TOTAL	(227,886.21)²⁴²	Negative

Information Technology

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
						420000 Intergovernmental Rev						
						430000 Licenses and Permits						
		2,027.82	.9	2,027.82		450000 Public Charges for Se	15,880.00	1.2	13,334.03	1.0	2,545.97-	16.0
		2,027.82	.9	2,027.82		451000 General Government	15,880.00	1.2	13,334.03	1.0	2,545.97-	16.0
						450000 Public Charges for Se						
		14.17		14.17		460000 Interest and Other Re			116.37		116.37	
		14.17		14.17		466000 Other Miscellaneous			116.37		116.37	
						460000 Interest and Other Re			116.37		116.37	
						470000 Interdepartmental Rev						
214,369.00	90.4	208,838.04	89.4	5,530.96-	2.6	473000 System Operation Rev	1,286,215.00	97.1	1,268,291.98	97.2	17,923.02-	1.4
22,806.00	9.6	22,804.51	9.8	1.49-		476000 Other Interdepartmen	22,806.00	1.7	22,804.51	1.7	1.49-	
237,175.00	100.0	231,642.55	99.1	5,532.45-	2.3	470000 Interdepartmental Rev	1,309,021.00	98.8	1,291,096.49	99.0	17,924.51-	1.4
237,175.00	100.0	233,684.54	100.0	3,490.46-	1.5	400000 Revenues	1,324,901.00	100.0	1,304,546.89	100.0	20,354.11-	1.5
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
63,865.00	26.9	75,555.26	32.3	11,690.26-	18.3	511000 Wages	310,809.00	23.5	413,528.80	31.7	102,719.80-	33.0
8,950.00	3.8	10,680.15	4.6	1,730.15-	19.3	512000 Benefits	43,278.00	3.3	55,628.66	4.3	12,350.66-	28.5
72,815.00	30.7	86,235.41	36.9	13,420.41-	18.4	510000 Personnel Related Exp	354,087.00	26.7	469,157.46	36.0	115,070.46-	32.5
						530000 Operating Expenses						
53,870.00	22.7	103,831.42	44.4	49,961.42-	92.7	531000 Purchased Services	823,893.00	62.2	821,066.88	62.9	2,826.12	.3
6,775.00	2.9	3,659.40	1.6	3,115.60	46.0	532000 Repair & Maintenance	39,800.00	3.0	41,413.04	3.2	1,613.04-	4.1
1,375.00	.6	250.23	.1	1,124.77	81.8	533000 General Operating	40,903.00	3.1	48,796.86	3.7	7,893.86-	19.3
3,751.00	1.6	3,133.75	1.3	617.25	16.5	534000 Fixed Charges	22,502.00	1.7	18,384.46	1.4	4,117.54	18.3
65,771.00	27.7	110,874.80	47.4	45,103.80-	68.6	530000 Operating Expenses	927,098.00	70.0	929,661.24	71.3	2,563.24-	.3
						540000 Capital Projects						
						550000 Interdepartmental Cha						
11,455.00	4.8	12,737.92	5.5	1,282.92-	11.2	551000 Employee Related Cha	74,163.00	5.6	73,694.17	5.6	468.83	.6
		624.16	.3	624.16-		551900 Insurance Charges	3,746.00	.3	3,745.04	.3	.96	
		141.75	.1	141.75-		553000 System Operation Cha	851.00	.1	864.41	.1	13.41-	1.6

Information Technology

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
		1.67		1.67-		556000 Other Interdepartmen	10.00		9.98		.02	.2
11,455.00	4.8	13,505.50	5.8	2,050.50-	17.9	550000 Interdepartmental Cha	78,770.00	5.9	78,313.60	6.0	456.40	.6
						560000 Capital Outlay						
						565000 Machinery & Equipmen	30,000.00	2.3			30,000.00	100.0
						560000 Capital Outlay	30,000.00	2.3			30,000.00	100.0
						570000 Depreciation						
		964.36	.4	964.36-		573000 Building Improvement			5,786.14	.4	5,786.14-	
		19,094.78	8.2	19,094.78-		575000 Machinery & Equip De			114,568.66	8.8	114,568.66-	
		20,059.14	8.6	20,059.14-		570000 Depreciation			120,354.80	9.2	120,354.80-	
						580000 Debt Service						
						599001 Expense Budget Target						
150,041.00	63.3	230,674.85	98.7	80,633.85-	53.7	500000 Expense/Expenditure	1,389,955.00	104.9	1,597,487.10	122.5	207,532.10-	14.9
						600000 Other Financing Source						
						630000 Operat'g Transfers fr						
						700000 Other Financing Uses						
						720000 Oper'tg Transfer to O						
<u>87,134.00</u>	<u>36.7</u>	<u>3,009.69</u>	<u>1.3</u>	<u>84,124.31-</u>	<u>96.5</u>	Current Change in Fund Balance	<u>65,054.00-</u>	<u>4.9</u>	<u>292,940.21-</u>	<u>22.5</u>	<u>227,886.21-</u>	<u>350.3</u>

**VARIANCE REPORT FOR DEPARTMENT -- PROPERTY/LIABILITY INS
FOR THE QUARTER ENDING 06/30/2023**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Variances Less Than Justification Threshold	0.06	
	TOTAL	0.06	Positive

Property/Liability Ins

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
						460000 Interest and Other Re						
						470000 Interdepartmental Rev						
55,080.00	91.4	55,082.05	91.4	2.05		471000 Insurance & Employee	330,493.00	91.4	330,492.70	91.4	.30-	
5,191.00	8.6	5,191.72	8.6	.72		476000 Other Interdepartmen	31,151.00	8.6	31,149.68	8.6	1.32-	
60,271.00	100.0	60,273.77	100.0	2.77		470000 Interdepartmental Rev	361,644.00	100.0	361,642.38	100.0	1.62-	
60,271.00	100.0	60,273.77	100.0	2.77		400000 Revenues	361,644.00	100.0	361,642.38	100.0	1.62-	
						500000 Expense/Expenditure						
						530000 Operating Expenses						
60,271.00	100.0	60,273.78	100.0	2.78-		534000 Fixed Charges	361,644.00	100.0	361,642.32	100.0	1.68	
60,271.00	100.0	60,273.78	100.0	2.78-		530000 Operating Expenses	361,644.00	100.0	361,642.32	100.0	1.68	
						550000 Interdepartmental Cha						
						560000 Capital Outlay						
						570000 Depreciation						
60,271.00	100.0	60,273.78	100.0	2.78-		500000 Expense/Expenditure	361,644.00	100.0	361,642.32	100.0	1.68	
						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			.06		.06	

Sheboygan County Portfolio Summary as of June 30, 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	908,040	896,330	11,710.00		April 24, 2023 Daily
	September 29, 2020	750,000	Federal Home Loan Bank	3130AK353	AA+/AAA	0.30%	0.30%	0.30%	0.30%	September 29, 2023	740,295	723,915	16,380.00		April 29, 2023 Daily
	March 10, 2021	750,000	Federal Home Loan Bank	3130ALD24	AA+/AAA	0.50%	0.50%	0.50%	0.50%	March 10, 2025	693,450	680,880	12,570.00		June 10, 2023 Quarterly
	February 24, 2021	750,000	Federal Home Loan Bank	3130ALGX6	AA+/AAA	0.40%	0.40%	0.40%	0.40%	February 24, 2028	657,960	651,743	6,217.50		May 24, 2023 Quarterly
	March 24, 2021	750,000	Federal Home Loan Bank	3130ALU47	AA+/AAA	0.70%	0.70%	0.70%	0.70%	September 24, 2025	683,843	675,660	8,182.50		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	684,435	677,535	6,900.00		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	439,590	435,915	3,675.00		June 30, 2023 Quarterly
	February 18, 2021	748,695	Federal Home Loan Bank	3130AL351	AA+/AAA	0.63%	0.66%	0.66%	0.66%	February 17, 2026	673,170	665,633	7,537.50		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	687,143	678,728	8,415.00		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	578,636	573,199	5,437.35		April 26, 2023 Monthly
	July 29, 2021	750,000	Federal Home Loan Bank	3130ANB33	AA+/AAA	0.51%	0.51%	0.51%	0.51%	July 29, 2024	711,023	700,185	10,837.50		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	664,335	650,595	13,740.00		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	440,150	433,795	6,355.00		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	449,385	443,715	5,670.00		April 14, 2023 Quarterly
	October 26, 2021	500,000	Federal Home Loan Bank	3130APHT5	AA+/AAA	1.20%	1.20%	1.50%	1.20%	October 26, 2026	449,025	443,315	5,710.00		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	452,125	445,500	6,625.00		June 30, 2023 Quarterly
	February 16, 2022	500,000	Federal Home Loan Bank	3130AQ760	AA+/AAA	0.75%	0.75%	1.55%	0.75%	August 16, 2024	478,070	475,940	2,130.00		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	487,565	483,020	4,545.00		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	723,900	718,493	5,407.50		April 29, 2023 Quarterly
	April 29, 2022	499,069	Federal Home Loan Bank	3130ARS11	AA+/AAA	2.00%	2.75%	4.47%	2.50%	April 29, 2027	486,240	481,820	4,420.00		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	475,950	472,330	3,620.00		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	499,915	493,010	6,905.00		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	498,340	497,215	1,125.00		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	485,820	491,190	(5,370.00)		June 16, 2023 Quarterly
	October 17, 2022	507,250	Federal Home Loan Bank	3130ATH02	AA+/AAA	6.00%	5.23%	5.47%	4.50%	October 17, 2025	498,960	503,585	(4,625.00)		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	494,700	498,490	(3,790.00)		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	499,650	499,540	110.00		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	727,718	734,265	(6,547.00)		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	494,830	500,000	(5,170.00)		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	706,515	698,888	7,627.50		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	680,880	669,705	11,175.00		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	482,510	473,220	9,290.00		May 1, 2023 Quarterly
	May 19, 2021	500,000	Federal Farm Credit Bank	3133EMZWS	AA+/AAA	0.73%	0.73%	0.73%	0.73%	May 19, 2025	461,295	456,375	4,920.00		April 19, 2023 Daily
	September 1, 2022	499,755	Federal Farm Credit Bank	3133EMJ68	-/AAA	3.25%	3.25%	3.30%	3.30%	September 1, 2023	497,360	495,205	2,155.00		September 1, 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	680,415	673,058	7,357.50		April 15, 2023 Quarterly
	October 23, 2020	800,000	Federal Home Loan Mtg Co	3134GYZT6	-/AAA	0.32%	0.32%	0.32%	0.32%	April 23, 2024	766,736	752,712	14,024.00		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	740,775	750,000	(9,225.00)		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	739,695	750,000	(10,305.00)		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	493,060	500,000	(6,940.00)		November 24, 2023 Quarterly
	April 14, 2023	500,000	Federal Home Loan Mtg Co	3134GYPB2	AA+/AAA	5.13%	5.13%	5.13%	5.13%	April 26, 2027	493,830	500,000	(6,170.00)		October 26, 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	724,613	711,375	13,237.50		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	724,620	711,030	13,590.00		May 26, 2023 Quarterly
	August 28, 2020	750,000	Federal National Mtg Assoc	3136G4Z88	AA+/AAA	0.33%	0.33%	0.33%	0.33%	August 28, 2023	744,083	728,160	15,922.50		May 28, 2023 Quarterly
	March 9, 2021	499,530	Federal Home Loan Mtg Co	3137EAF42	AA+/AAA	0.25%	0.28%	0.28%	0.28%	December 4, 2023	489,200	479,270	9,930.00		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	453,235	449,995	3,240.00		October 29, 2025 Non
	July 5, 2013	702,594	Government National Mtg Assoc	38378TKF6	AA+/AAA	1.19%	1.41%	1.41%	1.41%	May 20, 2043	661,867	663,844	(1,977.43)		May 20, 2043 Monthly
	March 13, 2013	90,000	Auburndale SD, WI	05068PCN0	AA/-	3.10%	3.10%	3.10%	3.10%	March 1, 2026	87,667	87,343	324.00		April 1, 2023 Daily
	October 6, 2020	252,547	Madison, WI	55844PVG0	AAA/-	2.00%	2.00%	0.43%	0.43%	March 1, 2024	234,682	233,410	1,272.00		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	660,009	653,625	6,384.00		September 1, 2024 Non
	June 10, 2013	185,000	Shorewood Hills, WI	825224EL8	AAA/-	2.75%	2.75%	2.75%	2.75%	May 1, 2024	180,619	180,345	273.80		May 1, 2023 Daily
	July 19, 2019	249,000	American National Bank - Fox Cities CD	02772JBD1	FDIC/FDIC	2.00%	2.00%	2.00%	2.00%	July 19, 2023	248,579	245,813	2,766.39		July 19, 2023 Non
	October 30, 2017	249,000	Choice Bank CD	17037VBF8	FDIC/FDIC	2.20%	2.20%	2.20%	2.20%	October 30, 2023	246,186	244,147	2,039.31		October 30, 2023 Non
	August 4, 2021	246,518	Ipjmorgan Chase CD	48128UZH8	FDIC/FDIC	0.65%	0.85%	0.85%	0.85%	August 17, 2026	215,392	216,548	(1,155.36)		August 17, 2026 Non
	February 25, 2022	247,033	National Bk CD	633368FP5	FDIC/FDIC	1.55%	4.82%	1.71%	1.71%	February 25, 2027	217,706	220,440	(2,734.02)		April 25, 2023 Monthly
	January 11, 2023	249,000	State Bank of Chilton, WI CD	85641PDX5	FDIC/FDIC	4.45%	4.45%	4.45%	4.45%	January 12, 2026	243,388	249,000	(5,612.46)		January 12, 2026 Non
	January 18, 2019	249,000	Wells Fargo Bank CD	949763WU6	FDIC/FDIC	3.20%	3.20%	3.20%	3.20%	January 18, 2024	246,154	245,337	816.72		January 18, 2024 Non
Various		964,568	LGIP - General	LGIPGEN	State	5.09%	5.09%	5.09%	5.09%	N/A	964,568	964,568	-		n/a Liquid
	Various	7,992,133	LGIP - County Sales Tax	LGIPST	State	5.09%	5.09%	5.09%	5.09%	N/A	7,992,133	7,992,133	-		n/a Liquid
	Various	938,231	LGIP - Conservation	LGIPCONS	State	5.09%	5.09%	5.09%	5.09%	N/A	938,231	938,231	-		n/a Liquid
	Various	2,094,885	LGIP - Building	LGIPBLDG	State	5.09%	5.09%	5.09%	5.09%	N/A	2,094,885	2,094,885	-		n/a Liquid
	Various	51,024,255	Associated Bank - MM	ASBKREPO2	Local	5.08%	5.08%	5.08%	5.08%	N/A	51,024,255	51,024,255	-		n/a Liquid
	Various	172,974	Wisconsin Bank & Trust - MM	CBTMM1	Local	0.03%	0.03%	0.03%	0.03%	N/A	172,974	172,974	-		n/a Liquid
	Various	72,203	Cleveland State Bank	CLESTBK	Local	0.40%	0.40%	0.40%	0.40%	N/A	72,203	72,203	-		n/a Liquid
	Various	2,542,792	Associated Bank - Checking	ASBKCHK1	Local	5.20%	5.20%	5.20%	5.20%	N/A	2,542,792	2,542,792	-		n/a Liquid
TOTALS		97,396,592									95,687,373	95,466,425	220,948.30		

Calls, Pay Downs, and Maturities

Maturity Date	Book MV	Issuer	Broker	Rating	Current Rate	Gain/Loss Sale	Sale Price	Type
June 9, 2023	493,140	Federal Home Loan Bank	MBS	AA+	2.125%	\$6,860	500,000	Matured

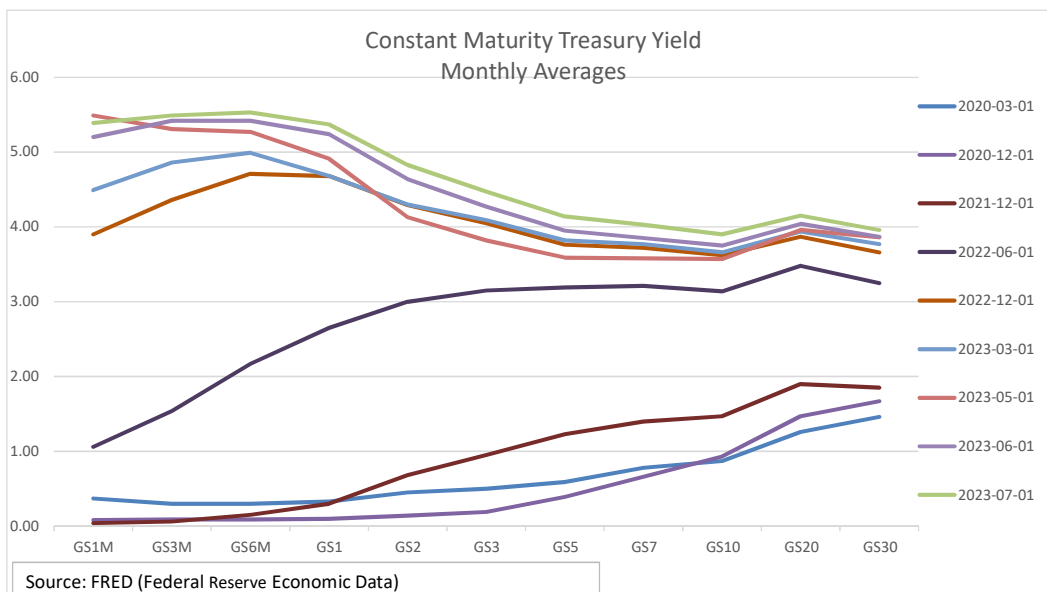
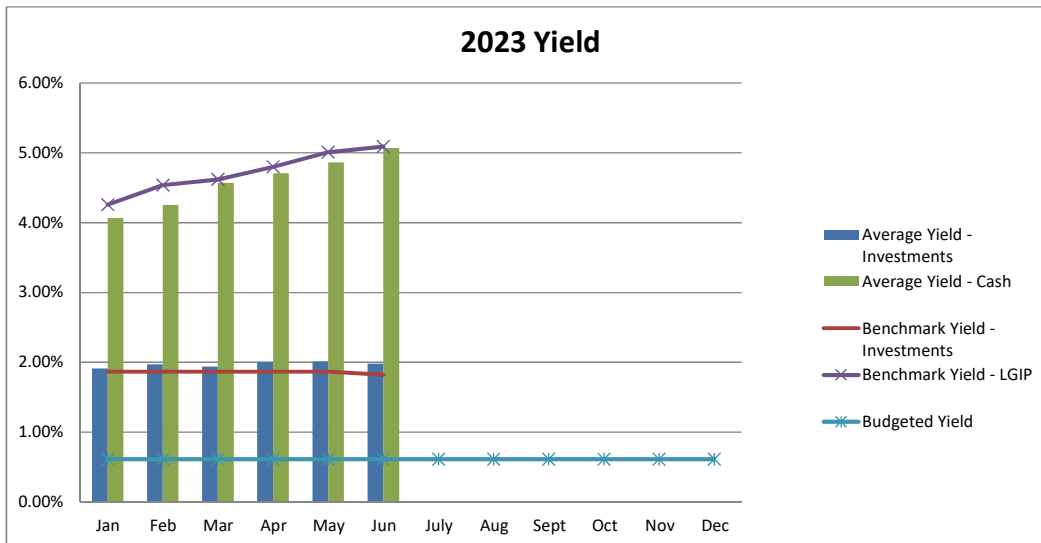
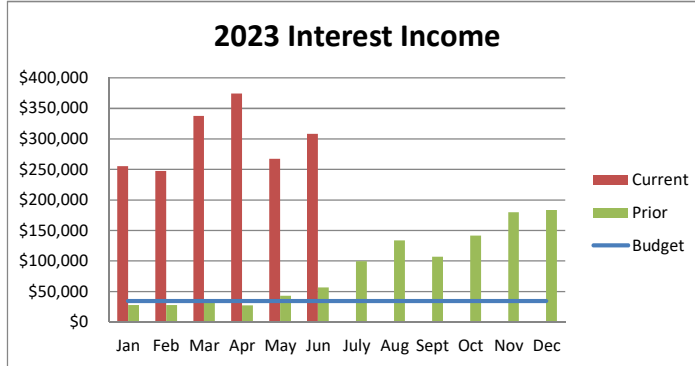
Sheboygan County Portfolio Summary as of June 30, 2023

	Market Value	Wtd Ave Tenor at Purch (Yrs)	Wtd Ave Seasoning (Yrs)	Current Month Annualized Yield	Benchmark Yield
Cash	65,802,042	n/a	n/a	5.07%	5.09%
Investments	29,885,331	4.81	2.11	1.98%	1.82%
Grand Total	95,687,373			4.10%	4.07%

Cash Benchmark Yield is LGIP for most recent month

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

2023 Interest	
Annual Budget	\$414,241
Budget to Date	\$138,080
Actual to Date	\$1,213,939
Variance	\$1,075,859
Budgeted Yield	0.61%



Sheboygan County Portfolio Summary as of June 30, 2023

Firm	Value	% of Cash
Associated Bank	53,567,048	81.4%
LGIP	11,989,818	18.2%
Wisconsin Bank & Trust - MM	172,974	0.3%
Cleveland State Bank	72,203	0.1%
	65,802,042	100.0%

Issuer	Market Value	% of Portfolio
FHLB	16,764,261	56.10%
FHLMC	4,403,711	14.74%
FFCB	2,828,560	9.46%
FNMA	2,193,315	7.34%
GNMA	661,867	2.21%
Rock County, WI	660,009	2.21%
FAMC	453,235	1.52%
American National Bank - Fox Cities CD	248,579	0.83%
Choice Bank CD	246,186	0.82%
Wells Fargo Bank CD	246,154	0.82%
State Bank of Chilton, WI CD	243,388	0.81%
Madison, WI	234,682	0.79%
National Bk CD	217,706	0.73%
Jpmorgan Chase CD	215,392	0.72%
Shorewood Hills, WI	180,619	0.60%
Auburndale SD, WI	87,667	0.29%
	29,885,331	100.00%

